



**Governing Council
of the United Nations
Environment Programme**

Distr.: General
30 November 2005

English only



**Ninth special session of the Governing Council/
Global Ministerial Environment Forum**
Dubai, 7–9 February 2006
Item 7 of the provisional agenda*

Financing of the United Nations Environment Programme

Note of the Executive Director

Summary

The annex to the present note provides information on all aspects of financial strengthening of the United Nations Environment Programme, as referred to in document UNEP/GCSS.IX/3, responding to the request of the Governing Council in its decision 23/1 IV (Strengthening the financing of the United Nations Environment Programme), paragraph 20, adopted on 25 February 2005.

The annex has been issued without formal editing.

* UNEP/GCSS.IX/1.

Annex

I. Background:

1. The twenty-third session of the Governing Council/Global Ministerial Environment Forum (GC/GMEF) held in February 2005 reaffirmed its support for the provision of adequate, stable and predictable financing of the United Nations Environment Programme as an essential prerequisite for the strengthening of its capacity and functions, as well as effective coordination of the environmental component of sustainable development (decision 23/1). Following the approval of the UNEP resource mobilization strategy at the twenty-first session of GC/GMEF in 2001, UNEP has been successful in its implementation and achieved a 44% increase in contributions in five years 2001-2005. It is well within a strategic target of 5-10 per cent annual increase in financial resources requested by the strategy for successful implementation of the Work Programme. The donor base has been broadened and more than 100 countries are now making their annual contributions to the Environment Fund.

2. The introduction of a voluntary indicative scale of contributions (VISC) and other voluntary options contained in paragraph 18 of decision SS.VII/1 approved by the seventh special session of GC/GMEF held in Cartagena, Columbia in 2002, has proved to be an efficient approach in stimulating additional contributions to the Environment Fund. Following the pilot phases of the VISC and other voluntary options in 2003 and 2004-2005, the application of VISC was extended for the biennium 2006-2007 and the Governments were encouraged, taking into account their economic and social circumstances, to make their voluntary contributions to the Environment Fund on the basis of either the voluntary indicative scale of contributions or any of the other voluntary options contained in the paragraph 18 of decision SS.VII/1.

3. The main sources of funds for financing UNEP activities include the following:

- Environment Fund;
- Trust funds;
- Trust fund support;
- Earmarked contributions to the Environment Fund and trust funds;
- United Nations Regular Budget.

4. Voluntary payments to the Environment Fund, trust funds and earmarked contributions are paid directly by countries and other donors. The regular budget of the United Nations provides support to UNEP in line with General Assembly resolution 2997 (XXVII).

5. During the period 2001-2005, UNEP, in line with the resource mobilization strategy, and in response to the need for actions to implement the outcomes of the Millennium Summit, including the goals of the Millennium Declaration (MDGs), made efforts to bring additional financial resources for implementation of the Programme priorities through building up stronger partnerships with selected donor countries. The major agreements signed in 2001-2005 include partnerships with Belgium, Ireland, Netherlands, Norway and Sweden. These efforts resulted in the improvement of the financial situation at UNEP, making it more stable and predictable in a longer time perspective.

6. Financial support coming from the United Nations regular budget is a small but long term source of financing UNEP's core activities. UNEP and UNON continued negotiations with the UN Headquarters and achieved some increase in the regular budget support to UNON in the previous biennium and the next biennium (2006-2007). That was a step forward towards improving the indirect financing of UNEP activities.

7. The seventh special session of GC/GMEF in 2002 also emphasized the need for additional efforts to ensure more efficient and effective use of available resources (SS.VII/1). UNEP has responded to this call by streamlining financial and administrative procedures. A major organizational review of UNEP's financial and administrative procedure was launched in November 2005.

II. Environment Fund and the voluntary indicative scale of contributions (VISC)

8. Governments remain the most important factor in the process of ensuring adequate, stable and predictable financial resources for UNEP. The priority in resource mobilization is, therefore, to secure timely and adequate contributions from all the UN Member States to the Environment Fund in order to implement the Environment Fund Programme of Work agreed by Governments.

9. The twenty-third session of GC/GMEF (2005) re-confirmed the voluntary character of the indicative scale and encouraged all Governments, taking into account their economic and social circumstances, to make their voluntary contributions to the Environment Fund on the basis of either VISC or any other voluntary options contained in paragraph 18 of decision SS.VII/1.

10. Since 2001 the annual contributions to the Environment Fund have been growing in US\$ terms at an average rate of about 9% (see Table 1). The maximum pledges/payments are expected to be made for 2005 at the estimated level of approximately US\$59.2 million. The number of donor countries has also increased and reached a maximum level in 2003 when 127 countries made their annual pledges/contributions for that year. In 2004 that number declined slightly as not all the new donor countries could sustain their regular payments. It is estimated that approximately the same number of donor countries will make their contributions for 2005. In 2005 countries continued to use the same voluntary indicative scale for the biennium, therefore, the increase in pledges and contributions, which continue to arrive, is estimated not to exceed 1-2%. Nevertheless, already by November 2005, 23 countries increased their support to the Environment Fund and payments/pledges continued to arrive.

Table 1 Pledges and Contributions to the Environment Fund (2000 to 2005)

	2000	2001	2002	2003	2004*	2005*
Contributions and pledges in '000s of USD	41,003,841	44,148,117	48,348,315	52,704,963	58,940,219	59,244,000
Percentage	100%	108%	118%	129%	143%	144%
Number of donor countries	75	82	92	127	123	121
Percentage	100%	109%	122.67%	169.33%	164.00%	161.33%

* including estimates

11. The introduction of VISC had a positive impact on a majority of donor countries, though not all the UN Member States agreed with its principles and one country requested to be removed from the scale. The first draft VISC was developed and distributed to all Governments in mid-2002 inviting them to consider the proposed scale and inform UNEP whether or not they would use it. A total of 135 countries responded to UNEP's call and 127 of them made pledges and payments to the Environment Fund for 2003. That was a major breakthrough, as the average number of donor countries making annual contributions during the previous 30 years was about 74. During the first year of the pilot phase 74 countries increased their payments to the Environment Fund and 38 of them paid for the first time or re-started their contributions after a break.

12. In 2003 UNEP prepared a new VISC for the biennium 2004-2005. In the new scale, all the countries that were paying equal to or above the UN scale were invited to maintain their high levels of contributions and countries in a position to do so were also invited to consider potential higher payments over and above their level. All the developed countries, countries with economies in transition, as well as many developing countries which were contributing below the UN scale were invited to increase their contributions gradually and pay closer to the UN scale and the previous historical high level of contributions and in accordance with the principles presented in the Note by the Executive Director (GC.22/INF/20/Rev.1).

13. As a result of this appeal and following the VISC in 2004, 52 countries increased their contributions and 13 of them paid for the first time or resumed their financial support to the Environment Fund. In the second year of the biennium (as of November 2005) 22 countries further

increased their payments in USD with 4 of them paying for the first time or after a break. Unfortunately, some countries could not sustain their contributions on a regular basis and in 2004 17 of those countries which paid/pledged in the previous year did not make their new pledges. It is expected that a few countries may not sustain their contributions also for 2005, though pledges and payments for that year continue to arrive after November 2005.

14. During the pilot phase of VISC (2003 and 2004-2005) many countries followed the proposed levels of contributions and often paid above it. In 2003 about 75% of the donor countries paid above, equal or very close to VISC (93 countries). In 2004, a majority of countries again agreed with the proposed increased levels of voluntary contributions and close to 80% (96 countries) paid above, equal or very close to VISC, including three countries that did not agree with the VISC. Out of the remaining 20% more than three quarters made an effort and either increased their contributions (7 countries) or maintained the same level of payments as before (14 countries), and only less than a quarter (6 countries) decreased their payments. This trend continued in 2005, as more than 75% of contributions paid by November 2005 were above, equal or very close to VISC.

15. It is important to note that an absolute majority of the main donor countries continued to increase their contributions and some of them increased the payments by two - three and even more than six times in order to come closer to or above the level of VISC and that of the UN scale of assessment.

16. In mid-2005, in accordance with decisions 23/1 and SS.VII/1, UNEP prepared a new VISC for the biennium 2006-2007. The new scale took into consideration an increased level of annual contributions from \$65 to \$72 million, which was equal to half of the Environment Fund budget of US\$144 million approved by the Governing Council for 2006-2007. The countries were notified of the new indicative levels of voluntary contributions and invited to inform the Executive Director whether or not they would use the proposed voluntary indicative scale. By November 2005 the replies from countries continued to arrive and more than 75% supported the proposed scale and agreed to make their relevant contributions. About 15% agreed with the need to strengthen the financing of UNEP and declared increased contributions in the next biennium, though still below the levels proposed in a new voluntary scale. About 7% also agreed with the need to improve the financial situation of UNEP but confirmed the same level of payments in 2006-2007, which are below the invited voluntary contributions. The remaining countries asked for more information or informed that because of the economic difficulties they still could not make their contributions. One country informed that it did not intend to utilise the voluntary indicative scale in determining its contributions for the 2006-2007 biennium.

17. In order to sustain the stability of financial support to UNEP, all countries are expected at least not to decrease their payments to the Environment Fund. This minimum requirement was applied from 2003 to all countries irrespective of whether they pay above or below the UN scale. The application of this principle was complicated by the fluctuations of the USD exchange rate over the last three year period. Therefore, because some countries pay in their national currencies, a potential change in the trends of the exchange rate with the USD during the next two years was taken into account, and the new indicative levels in USD for countries paying above the UN scale were calculated below the peak levels of 2004-2005. All such countries, in a position to do so, were still invited to consider additional contributions over and above their current level. It is also important that countries are not expected to downscale their payments in national currencies if the USD continues to depreciate against other major currencies.

18. Following the discussions in Cartagena (SS.VII/1) and at the twenty-second session of GC/GMEF (GC.22/INF/20/Rev.1) the UN scale of assessment has been utilized as a guiding principle for developing the VISC. The developed countries which were paying below the UN scale were invited to continue increasing their contributions gradually and most of them are expected to pay at least equal or very close to the UN scale in 2006-2007.

19. The countries with economies in transition paying below the UN scale were invited to continue increasing their contributions up to a level between 80-90% of the UN scale and depending also on the historic levels of payments.

20. The developing countries paying below the UN scale were divided into two main categories. The first included least developed countries which were invited to pay at the minimum level of 0.001% approved in Cartagena. These countries were asked to contribute USD700 annually, which is close to

100% of the UN scale. The second group included the developing countries which were invited to pay at a level between 20-50% of the UN scale. Most of the regular donors from this category were asked to increase their payments gradually within this gap and those developing countries which were not making contributions were invited to start or resume their payments to the Environment Fund. Developing countries that were paying above 50% of the UN scale, or even above it were asked to maintain their levels of contributions and consider additional payments, if appropriate. The level of contributions by countries was determined through communication with the Governments, as well as by the history of their payments, economic stability and capacity to maintain or increase contributions.

21. The main results achieved by UNEP through the introduction of the pilot phase of VISC can be summarised as follows:

- (a) Significant broadening of the donor base;
- (b) Higher voluntary payments to the Environment Fund received from developed countries, countries with economies in transition and developing countries;
- (c) Improved financial stability, as an absolute majority of countries at least maintained the level of their voluntary payments to the Environment Fund;
- (d) Higher predictability of voluntary contributions to the Environment Fund, as majority of countries paid above, equal or very close to VISC.

III. Supplementary and earmarked funds

22. Mobilization of adequate contributions to the core Environment Fund remains a top priority in fundraising for UNEP. The supplementary funds, including trust funds, trust fund support and earmarked contributions, are equally vital to the Organization as they allow UNEP to implement fully the work programme approved by the Governing Council, including the Bali Strategic Plan for Technology Support and Capacity-building, and to facilitate reaching the Millennium Development Goals (MDG's).

Trust Funds

23. Trust funds at UNEP are earmarked by donors for specific purposes. While the United Nations system has two types of trust funds, namely, technical cooperation trust funds which provide economic and social development assistance to developing countries, and general trust funds which are used to support activities other than those of an exclusively technical nature, UNEP goes further and separates its trust funds, both general and technical cooperation trust funds, into two basic categories, namely those that directly support the UNEP Programme of Work and those that support the Multilateral Environmental Agreements (MEA's) and other special purposes, for example, the Global Environment Facility (GEF).

24. In 2004-2005 the direct support to the Programme of Work from trust funds was expected to reach approximately US\$79 million, which is about 30% higher than in the previous biennium 2002-2003 (US\$60 million). At the same time UNEP has been reducing the number of trust funds in support of UNEP, which is in line with decision GC.22/23(5). The number of trust funds directly supporting the UNEP programme of work has reduced from 74 in 2003 to 69 at the end of 2005, and is expected to further decrease by the end of the biennium 2006-2007 due to the closure of inactive trust funds.

Trust fund support

25. In accordance with the United Nations Financial Regulations and Rules, UNEP charges a fee of up to 13% for programme support on the expenditure of trust funds and earmarked contributions. These resources are utilized for financial management and administrative services provided to the trust funds. The amount of trust fund support fees charged to all UNEP trust funds was expected to increase from US\$17.4 million in 2002-2003 to US\$20.9 in 2004-2005.

Earmarked contributions

26. Earmarked contributions are made by Governments, United Nations agencies, other organizations, non-state partners and individuals, for specific activities, services and facilities for

specified projects. In 2002-2003 the earmarked contributions reached US\$41.5 million, more than doubled compared to the previous biennium. In 2004-2005 UNEP/UNON were anticipating a more modest increase to approximately US\$45 million which reflects the partial replacement of earmarked contributions by partnership agreements now managed through Trust Funds.

Partnership agreements

27. UNEP is developing multi-year strategic partnership agreements with selected donors for streamlined and predictable provision of funding towards priority programme areas. To date there are five agreements, which because of their longer term nature, either are or will be established as trust funds.

28. During the period 2001-2005 UNEP and several donor countries made joint efforts to strengthen collaboration and streamline the provision of additional direct support to UNEP's Programme of Work. This has been achieved through developing cooperation mechanisms that can be best described as "Partnerships". Partnerships were concluded with Development Cooperation entities within Ministries of Foreign Affairs of Belgium, Ireland, the Netherlands and Norway as well as with the Swedish Ministry of Sustainable Development. (See Appendix). While these partnerships have taken the form of different agreements/mechanisms covering various programme areas, they have the same main focus on:

- Providing a framework for strategic policy dialogue and programme collaboration;
- Providing a mechanism for long-term and coherent support ensuring stable and predictable additional financing of UNEP's Programme of Work.

Advantages of partnership agreements

29. Partnership agreements have demonstrated clear advantages and efficiency compared to the traditional project oriented approach and ad-hoc bilateral discussions:

(a) Increased funding opportunities:

Partnerships provide direct support to UNEP Programme of Work approved by the GC. The main focus of all Partnerships is on programme activities in developing countries. Hence, enabling UNEP to make an adequate contribution towards achieving the MDGs by 2015 through, amongst others, the implementation of the Bali Strategic Plan;

(b) Programme planning and budgeting. Partnerships provide predictable financial support to the core programme areas of UNEP. Partnerships have clear objectives and work plans for a period of 3 - 4 years (see Appendix). This is a major contribution towards improving strategic planning of UNEP activities as a whole and closer collaboration within UNEP and with outside partners, as well as reducing the administrative burden.

Future perspective

30. Further development of current and new partnerships and relevant activities open new opportunities for improving UNEP's capacity in the adequate delivery of its mandate. Therefore, UNEP continues a dialogue with various countries and hopes to reach new agreements on long-term partnerships as well as extensions of current ones.

IV. Regular Budget support

31. The United Nations Regular Budget contribution to UNEP has been stable for the last 30 years and is equal to approximately 4% of the total financial resources of UNEP. In 2004-2005 UNEP received US\$10.5 million from the UN regular budget, which was about 17% higher than in the previous biennium 2002-2003 (US\$8.965 million). US\$ 7.9 million was allocated to and directly administered by UNEP headquarters and the balance was allocated to UNEP offices in New York and Geneva, and to the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR) in Vienna. It was projected that these appropriations would be fully utilized.

32. It is expected that in 2006-2007 UNEP will receive an additional US\$1.5 million from the UN regular budget:

(a) UNEP anticipates approval of an additional P3 post (Secretariat for the Governing Bodies) to be funded directly from the Regular Budget equivalent to approximately US\$300,000 for the biennium.

(b) Additional measures have been taken to increase “indirect” financial support from the UN Regular Budget to UNEP. This will be achieved through increased regular budget financing of UNON. For 2006-2007 UNON has requested for an additional US\$2.0 million. According to the cost sharing formulae for UNON’s extra budgetary services agreed by all UN organizations based in Nairobi, UNEP’s share of payment to UNON is about 60%. Therefore, after increased support from the regular budget to UNON, UNEP will save around 60% of US\$2.0 million received during this biennium, which is equivalent to approximately US\$1.2 million.

UNEP will continue utilizing both approaches through requesting direct and indirect financial support from the UN Regular Budget.

V. Use of available resources

33. Decision SS.VII/1 adopted by the seventh special session of the GC/GMEF in Cartagena mentioned the “possibility of utilizing external management review mechanisms” as part of efforts to ensure “more efficient and effective use of available resources in order to address the overall financial situation of UNEP.” The Secretariat has responded to the call by utilizing the reviews carried out through various mechanisms, including:

- external experts commissioned by UNEP’s Oversight and Evaluation Unit;
- the Office of Internal Oversight Services (OIOS) set up by the General Assembly i.e. for the specific task of evaluating the management structures and practices of the UN Secretariat, agencies, funds and programmes;
- the Joint Inspection Unit (JIU), a long-standing statutory body set up by and reporting to the General Assembly and the Governing bodies of UN agencies, funds and programmes;
- the External Auditors of the UN, and
- management and organization review of UNEP.

34. The reviews carried out by OIOS, the External Audit and JIU are recurring. OIOS audits the Programme Divisions, as well as specific UNEP functions, for example, UNEP publications, to provide management with advice on how to better organize and manage “cross-cutting” functions. In 2000 OIOS conducted a review of the overall management of UNEP which looked at the management of UNEP at a global level, e.g. in relation to UNON. In November 2005 the JIU conducted a survey on mobilization of voluntary contributions by UNEP.

35. An important role is played by the EOU which has been strengthened in accordance with the instructions of the UN Secretariat in pursuance of resolutions adopted by the General Assembly. This Unit conducts sub-programme evaluations including evaluations of regional offices, project and self-evaluations of UNEP activities, to ensure accountability, learning and self-reflection. It also conducts and/or participates in partnership evaluations. In 2005, EOU assisted UNEP-Norway partnership evaluation and is conducting UNEP-Belgium partnership evaluation. In 2005-2006, the Unit plans to conduct an evaluation of the UNEP-Netherlands partnership agreement.

36. Besides evaluations the EOU also conducts management studies. A study of Trust funds and counterpart contributions was accomplished in 2000 using an independent external evaluator. In 2004 the EOU organized the management study of the Environment Management Group (EMG), including its functioning and location.

37. EOU also prepares Annual Evaluation reports which are inter-sessional documents of the Governing Council. These reports analyze UNEP’s activities based on the standard UN evaluation parameters of relevance, effectiveness, efficiency in the use of available resources and impact. All recommendations of evaluations are followed up and, where feasible, implemented. In addition, key lessons learned from project implementation are available on the Unit’s web page.

38. In 2005 the Executive Director initiated a comprehensive review of UNEP, including its management and organization.
39. The main goals of the review are as follows:
- Analyse the existing mechanisms for planning, development and implementation of projects and allocation of resources;
 - Make recommendations for improving and streamlining the planning, programming and budgetary process, as well as implementation of the Bali Strategic Plan; and
 - Develop appropriate programmatic and management performance indicators.
40. The Danish Government has provided the services of an experienced Project Coordinator to UNEP who will facilitate the implementation of this project and in close collaboration with the consultants hired by UNEP, help to ensure that the technical solutions proposed do indeed address the major concerns and needs of the organization and that the best international practices are used.
41. It is expected that the main outputs of the project will include the following:
- report on the mechanisms, processes and accountability systems in place for planning and implementing UNEP's programme as well as an analysis of operational mechanisms used by other UN agencies, such as UNDP, UNOPS and UNHCR;
 - report containing recommendations for streamlining UNEP's Programme planning and implementation processes;
 - report on the options recommended for operationalizing the Bali Strategic Plan;
 - report on proposed programmatic and administrative management performance indicators as a means of determining the status of programme development and implementation;
 - report containing detailed design specifications for the information systems that would be required to provide management with online information on the status of programme development/implementation; and
 - report containing a management and financial proposal for developing, commissioning and operating the proposed information systems.
42. These outputs are expected during the first half of 2006.
43. During the second phase of the process, UNEP will review and select recommendations for implementation.
44. The long-term aim of this project is to improve organizational effectiveness of UNEP, including the management of financial resources. The review is expected to have an impact across the organization from the planning, programming and budgeting stages to monitoring of results and evaluation of impact. It is likely to improve management practices as they will increasingly be based on performance measured against agreed indicators.

Appendix

Partnerships under implementation.

45. **Norway.** In 2001 UNEP concluded a Framework Agreement on Development Cooperation with the Government of the Kingdom of Norway, Royal Norwegian Ministry of Foreign Affairs (Minister of International Development, Ministry of Foreign Affairs). According to this agreement, Norway has been contributing the amount of NOK 35 million annually from 2002 to 2005. In addition, earmarked contributions were made in support of selected UNEP priority projects. Total support for 2002-2005 was equivalent to approximately US\$25 million.

46. The Framework Agreement between UNEP and Norway was focused on the following five priority areas:

- Support to Africa;
- Environmental information, monitoring and assessment;
- Environmental policy and law including trade and environment;
- Support to implementation of environmental conventions;
- Cooperation between UNEP and the civil society.

47. **Belgium.** In 2001 UNEP and the Belgian Government, Ministry of Foreign Affairs, Directorate-General for Development Co-operation - DGDC (Secretary of State for Development Co-operation) reached an agreement on long-term co-operation and financial support to selected UNEP priority projects and programme areas. In 2001 the Government of Belgium issued a Unilateral Act of the Belgian contribution to UNEP. In 2002 the Belgian Ministry of Foreign Affairs, DGDC issued a second Unilateral Act for the period 2002-2003.

48. Total funding released by Belgium through the mechanism of the first two Unilateral Acts was equivalent to approximately US\$8.5 million and earmarked towards the following UNEP priority programme areas and conventions in 2001-2003:

- Environmental assessment;
- Environmental law and institutions;
- Water;
- Chemicals;
- Support to Africa and capacity building;
- Implementations of MEAs;

49. In 2003 UNEP and the Government of Belgium through its Federal Public Service, Foreign Affairs, DGDC (Minister of Development Co-operation) agreed to extend support to selected priority programme areas through 2004-2007. Two new Unilateral Acts on the programmes financed by Belgium were signed in 2004. The total expected support for 2004-2007 is approximately US\$12 million, which is channeled through a UNEP Trust Fund.

50. The third Unilateral Act (2004-2007) is focused on support to three major programme areas:

- Strengthening the scientific base and regional capacity for integrated environmental and water assessment;
- Water;
- Capacity building for the integration and institutionalization of environmental management into national poverty reduction programmes and related activities.

51. **Ireland.** In 2002 UNEP concluded an Agreement with the Department of Foreign Affairs/Development Cooperation of Ireland. The Department of the Environment Heritage and Local Government was given a key role in advising on substantive environmental matters with regard to project design and implementation. The Agreement led to the establishment of the UNEP Multilateral Environment Trust Fund for Africa. The total support for 2002-2005 reached US\$3.4 million.

52. The Agreement with Ireland is focusing entirely on Africa. The following four programme areas have been identified as priorities for UNEP activities in that region:

- Protection of freshwater resources;
- Access to environmental information for decision-making;
- Protection of coastal and marine environment;
- Conservation of biological diversity.

53. **Netherlands.** In 2002 UNEP concluded a Partnership Programme with the Netherlands Minister for Development Cooperation, Ministry of Foreign Affairs. The agreement covered the period from November 2002 to October 2005. The total support pledged for three years was Euro 12.3 million, which was channeled through a UNEP Trust Fund.

54. The Partnership Programme with the Netherlands provided support to the following five priority programme clusters, carried out with priority in International Development Assistance (IDA)-eligible countries:

- Assessment;
- Energy and Climate;
- Environmental Law;
- Urban Environment;
- Water.

55. **Sweden.** In February 2005 UNEP concluded a Memorandum of Understanding (MoU) with the Government of Sweden for a period of three years. The expected support for the first year (2005) was approximately US\$4 million, which was channeled through a UNEP Trust Fund.

56. The MoU with Sweden provides support for the following programme areas:

- Early warning and assessment;
 - Implementation of MEAs;
 - Sustainable consumption and production patterns;
 - Civil society;
 - Water;
 - Chemicals.
-