



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

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Items 5 of the provisional agenda*

**Follow-up to and implementation of the outcomes of the United Nations
summits and major intergovernmental meetings, including the decisions
of the Governing Council**

**Execution of the budget of the United Nations Environment
Programme in the biennium 2006–2007**

Note by the Executive Director

Summary

The annex to the present note contains information on the execution of the budget of the United Nations Environment Programme in the biennium 2006–2007. The document is being submitted pursuant to paragraph 8 of Governing Council decision 22/20 of 7 February 2003.

The annex is being circulated without formal editing.

* UNEP/GCSS/X/1.

The financial framework of UNEP

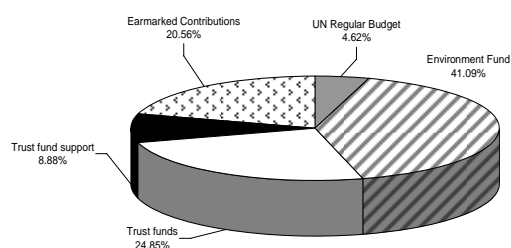
- Please note that the figures provided in this report are still provisional pending final closure of the accounts in March 2008.
- Table 1** below shows the total financial framework for UNEP for the biennium 2006-2007. It provides a breakdown of resources and claims on resources for UNEP including contributions from the Regular Budget of the United Nations (including \$2.12 million from UN Development Account), the Environment Fund, Trust Funds and Earmarked (Counterpart) Contributions related to Environment Fund activities, and Trust Fund Support. Trust Funds and Earmarked Contributions included in the table are those directly supporting UNEP's Programme of Work. Trust Funds for Conventions, Protocols and Regional Seas Actions Plans, GEF, the Multilateral Fund and UNSCEAR are not included in the table.

Table 1. The provisional financial framework of UNEP for 2006-2007 by all sources of funds as at 31 December 2007 (millions of USD)

	UN Regular Budget + UNDA	Environment Fund	Trust funds	Trust fund support	Earmarked Contributions	Total
RESOURCES						
Beginning balance of Fund on 1 January 2006	0.5	5.1	46.4	6.8	31.7	90.5
Income:						
Voluntary contributions	14.8	128.1	89.2	25.4	53.5	311.0
Adjustment of contributions for prior years	0.0	0.1	0.0	0.0	0.0	0.1
Miscellaneous income	0.0	4.3	6.6	1.3	0.6	12.8
Total income:	14.8	132.5	95.8	26.7	54.1	323.9
TOTAL RESOURCES AVAILABLE	15.3	137.6	142.2	33.5	85.8	414.4
CLAIMS ON RESOURCES						
Programme of work	14.0	108.6	68.2	0.0	60.8	251.6
Fund programme reserve	0.0	2.6	0.0	0.0	0.0	2.6
Management and Administrative Support Costs	0.0	13.4	7.1	26.6	1.5	48.6
Prior period adjustments and cancelled obligations	0.0	(0.1)	0.0	0.3	0.0	0.2
TOTAL CLAIMS ON RESOURCES	14.0	124.5	75.3	26.9	62.3	303.0
PROVISIONAL BALANCE OF FUND ON 31 DECEMBER 2007						
	1.3	13.1	66.9	6.6	23.5	111.4

- As shown in the table, the total provisional resources for the biennium 2006-2007 amount to \$414.4 million, including a balance as at 1 January 2006 of \$90.5 million, while the total claims on resources are estimated at \$303.0 million. The latter is also shown graphically in **Figure A**. The estimated total year-end balance of funds for the biennium 2006-2007 as at 31 December 2007 is projected to be \$111.4 million.

Figure A: UNEP Claims on resources 2006-2007 (%)



The environment fund

Introduction

4. This section presents an overview of flow and use of resources of the Environment Fund of UNEP for the biennium 2006-2007.

2006-2007 Contributions, allocations and projected expenditures

Table 2. The Environment Fund – resources available for 2006-2007 as at 31 December 2007 (millions of USD)

	2006	2007	2006-2007
Beginning balance on 1 January 2006	5.1	-	5.1
Paid pledges related to fiscal year	57.6	66.8	124.4
Unpaid pledges related to current fiscal year	1.3	0.2	1.5
Total pledges	58.9	67.0	125.9
Additional estimated contributions	0.1	2.1	2.2
Total contributions	59.0	69.1	128.1
Contributions for previous years	0.1	-	0.1
Miscellaneous / Interest income	2.9	1.4	4.3
Total resources available	67.1	70.5	137.6

5. As at 31 December 2007, 104 countries pledged a total of \$67.05 million to the Environment Fund for year 2007, \$66.83 million or 99.7 percent of the pledged contributions was paid leaving a balance of \$0.21 million unpaid for the year 2007. Based on the past two year's performance and on informal consultations with Governments, it is estimated that additional contributions of \$2.06 million will be received relating to 2007. Therefore, a level of contributions to the Environment Fund of \$69.11 million is projected for 2007, bringing the total level of estimated contributions to \$128.1 million for the biennium 2006-2007. For details of contributions, please see **Annex I: Status of Contributions to UNEP's Environment Fund** and **Annex II: Top fifteen donors**.

6. **Table 3** below compare the contributions pledged and received for 2007 with the three previous years as at 31 December of each year. As the table shows, as at 31 December 2007 the number of countries (104) that have made pledges for 2007 is not as high as in peak years (111 in 2004 and 113 in 2006), but the amounts of pledged and paid contributions is the highest of the four years. It also shows that the fifteen largest donors stand for 92.3 percent of the total contributions to the Environment Fund.

Table 3. Contributions to the Environment Fund in 2004-2007 as at 31 December 2007

	2004	2005	2006	2007
Number of pledges (countries)	111	99	113	104
Pledged contributions (*) (USD millions)	58.88	58.97	59.06	67.05
<i>Increase/(decrease) from previous year</i>	<i>20.1%</i>	<i>0.2%</i>	<i>0.2%</i>	<i>13.5%</i>
Paid contributions	54.04	58.70	57.72	66.83
<i>Paid as percentage of pledged contributions</i>	<i>91.8%</i>	<i>99.5%</i>	<i>97.7%</i>	<i>99.7%</i>
Pledged Contributions by Top 15 Donors	54.45	56.55	54.45	61.90
Total pledged contributions (**) (USD millions)	59.00	58.91	59.00	67.05
<i>Top 15 Donors as percentage of pledged contributions</i>	<i>92.3%</i>	<i>96.0%</i>	<i>92.3%</i>	<i>92.3%</i>

Some countries pledge after the financial year/preparation of the fund report has been closed: () Refers to pledges at the time of preparation of the CPR Fund Report each year, and (**) Refers to pledges received to date for the whole specific year.*

2006-2007 projected expenditures

7. The Governing Council at its 23rd session approved appropriations in the amount of \$144 million for the Environment Fund programme and biennial support budget. The distribution of the sub-programme appropriations was revised based on the restructuring of UNEP as shown in *Annex III*. Taking into account the projected resources available to the Environment Fund, the Executive Director has approved 127.4 million (85%) allocations i.e. \$109.8 million for Fund Programme activities, \$13.4 million for Environment Fund Biennial Support Budget and \$4.2 million for Fund Programme Reserve activities were approved as shown in **Table 4**.

8. With respect to the 2006-2007 expenditures, **Table 4** shows the estimated expenditures of the Environment Fund amounting to \$124.6 million and consisting of \$108.6 million (87.2% of total projected expenditure for 2006-2007) for Fund Programme Activities, \$2.6 million (2.1 percent) for Fund Programme Reserve and \$13.4 million (10.7 percent) for Environment Fund Biennial Support Budget.

Table 4: The Environment Fund – appropriations, allocations and projected expenditures as at 31 December 2007 (millions of USD)

	2006-2007 Appropriations	2006-2007 Allocations	2006 - 2007 provisional expenditures	Percentage
Fund programme activities	122.0	109.8	108.6	87.2
Fund programme reserve	6.0	4.2	2.6	2.1
Environment Fund Biennial Support Budget	16.0	13.4	13.4	10.7
Total	144.0	127.4	124.6	100.0

Note*: For details of the programme implementation, please see Annex III.
For details of the Environment Fund Support Budget, please see Annex IV

Table 5. The Environment Fund – flow and use of resources in 2004-2005 (millions of USD)

	2006 Actual	2007 Provisional	2006/2007 Total
RESOURCES			
Beginning balance of Fund on 1 January	5.1	12.0	5.1
Pledges	58.9	67.0	125.9
Paid Pledges	57.6	66.8	124.4
Unpaid pledges	1.3	0.2	1.5
Additional estimated contributions	0.1	2.1	2.2
Total Pledges/estimated contributions	59.0	69.1	128.1
Adjustment of contributions for prior years	0.1	-	0.1
Miscellaneous/Interest income	2.9	1.4	4.3
TOTAL RESOURCES	67.1	82.5	137.6
CLAIMS ON RESOURCES			
Fund programme activities (FP)	48.2	60.4	108.6
Fund programme reserve activities (RA)	0.4	2.2	2.6
Environment Fund support costs (MASC)	6.6	6.8	13.4
Sub-total	55.2	69.4	124.6
Prior period adjustments	-	-	-
Cancellation of prior period's obligations	(0.1)	-	(0.1)
TOTAL CLAIMS ON RESOURCES	55.1	69.4	124.5
BALANCE OF FUND	12.0	13.1	13.1
Financial Reserve			10.0
TOTAL BALANCE ON FUND AND THE FINANCIAL RESERVE			23.1

9. **Table 5** shows the overall flow and use of Environment Fund resources for the biennium 2006-2007. The last column shows total projected available resources of \$137.6 million (after prior year's adjustments). With a total projected expenditure of \$124.5 million (after prior year's adjustments), UNEP is projected to end the biennium with a carry-over balance of \$13.1 million.

10. UNEP has maintained a financial reserve of \$10 million to guarantee the financial liquidity of the Environment Fund and to compensate for uneven cash flows. In accordance with the Governing Council decision GC.23/3(9), this reserve will be further increased to \$20 million as and when carry-over resources become available over and above those needed to implement the approved programme of work.

Trust funds

11. The breakdown of the 2006-2007 projections of income and expenditures, shown by the flow and use of resources for all trust funds by category is given in Table 6 below. Details are shown in Annex V. It should be noted that the recording of 2007 expenditures is still ongoing.

Table 6. Trust Funds – flow and use of resources for 2006-2007 as at 31 December 2007 (millions of USD)

	Direct Support to UNEP	Conventions	Special Accounts	Totals
RESOURCES AVAILABLE				
Balance as at 1 January 2006	46.4	63.9	593.6	703.9
Voluntary and assessed Contributions	89.2	113.1	405.3	607.6
Miscellaneous /Interest income	6.6	7.4	41.2	55.2
Total Resources available	142.2	184.4	1,040.1	1,366.7
CLAIMS ON RESOURCES				
General trust funds	25.9	100.1	-	126.0
Technical trust funds (General)	36.8	26.7	-	63.5
Technical trust funds (Personnel)	5.5	-	-	5.5
Multilateral Fund Secretariat	-	10.0	-	10.0
Multilateral Fund for the Montreal Protocol	-	-	360.0	360.0
Global Environmental Facility	-	-	113.5	113.5
Programme support cost	7.1	15.8	-	22.9
Total claims on resources	75.3	152.6	473.5	701.4
BALANCE OF FUND ON 31 DECEMBER 2007	66.9	31.8	566.6	665.3

Earmarked contributions

12. In accordance with the Financial Rules of the Fund of UNEP (Rules 204.1/204/2), the Executive Director may accept Earmarked Contributions in the form of agreed contributions from Governments or cooperating agencies or supporting organizations or others made in cash or in kind to support specific activities, services and facilities as set out in individual project documents.

13. **Table 7** shows the provisional figures for the biennium of the flow and use of Earmarked Contributions directly supporting UNEP's Programme of Work. For details of all Earmarked Contributions, please see **Annex VI**.

Table 7. Earmarked Contributions directly supporting UNEP Programme of Work Flow and use of resources (millions of USD)

	2006-2007 Projection
Resources available	
Balance as at 1 January	31.7
Income (including interest income)	53.5
Total resources available	85.2
Claims on resources	
Expenditures (including prior year's adjustments)	60.8
Balance on 31 December	24.4

14. The provisional income and expenditures for the Earmarked Contributions in Support of the UNEP administered Conventions and Regional Seas stand at \$12.8 and \$10.9 respectively.

Trust fund support

15. The Trust Fund Support account is generated from the 13% administrative overhead charge levied to Trust Funds based on their actual expenditures, in accordance with the UN regulations and rules¹. The rationale behind the Trust Fund Support provision is to ensure that activities financed through Trust Fund and Earmarked Contributions do not create any additional burden to the UN Regular Budget, or in the case of UNEP, to the Environment Fund budget. More than 50 per cent of the Trust Fund Support resources are allocated to Convention Secretariats, Regional Seas Programmes and Protocols as direct and indirect costs for the provision of fund/administrative expertise. The other portion of the Trust Fund support budget is allocated to cover the administrative costs of managing Trust Funds directly supporting the UNEP Programme of Work.

Table 8. Trust Fund Support – flow and use of resources*

	2006/2007 Projection
Resources available	
Balance as at 1 January 2006	6.8
Income	25.4
Miscellaneous /Interest income	1.3
Total Resources available	33.5
Claims on resources	
Expenditures	26.6
Prior period savings	0.3
Total claims on resources	26.9
Balance projected on 31 December 2007	6.6
Operating reserve	2.0

* For details of the Trust Fund support budget, please see annex VII

16. The total resources available in 2006-2007 are projected at \$33.5 million including \$25.4 million relating to programme support, while expenditures are estimated at \$26.6 million. Prior period expenditures are estimated at \$0.3 million. Fund balance at the end of 2007 is estimated \$6.6 million. An operational reserve for the Trust Fund Support is maintained at the level of \$2.0 million in accordance with the provisions of ST/AI/286.

¹ There are, however, exceptions: 1) the Multilateral Fund for the Implementation of Montreal Protocol, 2) the UNFIP Trust Fund and 3) the Global Environment Facility (GEF).

Regular budget

17. The Regular Budget of the United Nations provides support to the United Nations Environment Programme (UNEP) in line with the General Assembly resolution 2997 (XXVII). When it established UNEP, the Assembly decided that "the costs of servicing the Governing Council and providing the small secretariat... shall be borne by the Regular Budget of the United Nations".

18. For the biennium 2006-2007, the total revised appropriations from the Regular Budget is \$13.15 million, out of which \$10.19 million is allocated to and directly administered by UNEP Headquarters. The balance is 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 is projected that the appropriations will be fully utilized. It should be noted that the allotment does not include UN Regular Budget funding to cover meetings of the UNEP Governing Council which, starting from the biennium 2002-2003, is provided under section 2 "General Assembly Affairs and Conference Services".

**Table 9. Regular Budget – flow and use of resources
(millions of US Dollars)**

	2006-2007
Resources available	
Allotment	13.15
Claims on resources	
Expenditures	13.15
Balance projected on 31 December 2007	0.00

19. In addition to the \$13.15 million provided to the Environment Programme from the Regular Budget of the United Nations, in 2006-2007, an amount of \$2.12 million was allocated to UNEP from the United Nations Development Account and this includes an unspent balance of \$0.53 million from 2004-2005 that has been carried forward into 2006-2007 biennium.

List of Annexes referred to in the text

Annex I	Status of Contribution to UNEP Environment Fund
Annex II	Top Fifteen Donors
Annex III	Programme of Work for 2006-2007 – Fund Programme and Fund Programme Reserve Activities (Allocations, commitments and expenditures)
Annex IV	2006-2007 Environment Fund Biennial Support Budget (EFBSB)
Annex V	2006-2007 Estimated Expenditures and Programme Support Costs of Trust Funds Administered by UNEP
Annex VI	2006-2007 Estimated Expenditures for UNEP Administered Earmarked Contributions
Annex VII	2006-2007 Estimated Trust Fund Support (OTA) Expenditures

Annex I

Status of Contribution to UNEP Environment Fund

Country	2004 Pledges	2004 Paid	2005 Pledges	2005 Paid	2006 Pledges	2006 Paid		2007 Pledges		2007 Paid	2007 Unpaid	2007 Estimates	Total Pledges & Estimates	Adjustment 2006 & Prior Years Plus 2008 receipts	VISC	2008
Afghanistan											-		-			
Albania	1,200	1,200									-		-		yes	
Algeria	10,000	10,000	10,000	10,000	10,000	10,000		10,000		10,000	-		10,000			10,000
Andorra	17,898	17,898	25,522	25,522	31,800	31,800		36,493	29 /	36,493	-		36,493		yes	
Angola	24,980	24,980									-		-			
Antigua & Barbuda	1,200	1,200	1,200	1,200							-		-		yes	
Argentina	25,000	25,000									-		-		yes	
Armenia	1,300	1,300	1,300	1,300	1,300	1,300		1,300		1,300	-		1,300			
Australia	424,600	424,600	428,450	428,450	413,050	413,050		508,080	44 /	508,080	-		508,080		no	
Austria	509,543	509,543	520,953	520,953	497,438	497,438		523,040	14 /	523,040	-		523,040		no	544,959
Azerbaijan	-	-									-		-	2,700	yes	
Bahamas	12,169	12,169	591	591					24 /		-		-		yes	
Bahrain											-		-			
Bangladesh	2,550	2,550	2,550	2,550				2,550			2,550		2,550	2,550	yes	
Barbados	6,000	6,000	5,000	5,000	5,000	5,000		2,500		2,500	-		2,500		yes	2,500
Belarus	11,300	11,300	11,300	11,300	11,300	11,300		2,200		2,200	-		2,200		yes	
Belgium	758,920	758,920	730,195	730,195	776,741	776,741		818,514	30 /	818,514	-		818,514		yes	
Belize	1,200	1,200						700		700	-		700			760
Benin											-		-		yes	
Bhutan	1,300	1,300	1,350	1,300	1,350			1,350		1,350	-		1,350	1,350	yes	1,450
Bolivia											-		-			
Bosnia/Herzegovina											-		-			
Botswana	6,000		6,000	6,000							-		-		yes	
Brazil	68,953	68,593	100,000	100,000	100,000	100,000		192,670	12 /	192,670	-		192,670			
Brunei Darussalam	9,700	9,700	9,980	9,980	10,000	10,000		10,000		10,000	-		10,000		?	
Bulgaria	6,000	6,000	6,000	6,000	6,600	6,600		7,200	41 /	7,200	-		7,200		yes	

Country	2004 Pledges	2004 Paid	2005 Pledges	2005 Paid	2006 Pledges	2006 Paid		2007 Pledges		2007 Paid	2007 Unpaid	2007 Estimates	Total Pledges & Estimates	Adjustment 2006 & Prior Years Plus 2008 receipts	VISC	2008
Burkina Faso	1,149	1,149			1,000			1,000	45 /		1,000		1,000		yes	
Burundi											-		-	1,400		
Cambodia	2,445	2,445	1,000	1,000	8,484	8,484		2,000		2,000	-		2,000			
Cameroon											-		-		yes	
Canada	1,984,890	1,984,890	2,058,894	2,058,894	2,025,000	792,087			1/		-	2,025,000	2,025,000	1,232,913	yes	
Cape Verde											-		-			
Central African Rep.	600	600									-		-		yes	
Chad											-		-			
Chile	10,000	10,000	10,000	9,980	20,000	20,000		20,000		20,000	-		20,000			
China	200,000	200,000	200,000	200,000	250,000	250,000		250,000		250,000	-		250,000		no	
Colombia	42,000	42,000	17,630	17,630	62,000	62,000		46,342		46,342	-		46,342		no	
Comoros											-		-		yes	
Congo											-		-			
Congo, Dem.Rep.											-		-			
Costa Rica	9,739	9,739									-		-			
Cote d'Ivoire											-		-		yes	
Croatia	18,000	18,000	11,000	11,000	23,000	23,000		23,000		23,000	-		23,000		yes	33,000
Cuba											-		-	6,000	yes	
Cyprus	15,000	15,000	15,000	15,000	22,000	22,000		22,000		22,000	-		22,000		yes	
Czech Republic	132,000	132,000	197,949	197,949	219,116	219,116		242,907	2/	242,907	-		242,907		yes	215,000
Denmark	2,658,662	2,658,662	2,441,717	2,441,717	2,603,511	2,603,511		2,881,189	3/	2,881,189	-		2,881,189		no	2,833,638
Djibouti											-		-			
Dominica											-		-			
Dominican Republic			2,000	2,000							-		-			
Ecuador								3,000		3,000	-		3,000			
Egypt	9,000		9,000		17,000						-	17,000	17,000	35,000	no	
El Salvador	2,400	2,400	2,400	2,400	2,400	2,400		3,200		3,200	-		3,200		yes	
Equatorial Guinea											-		-			
Eritrea											-		-		yes	
Estonia	6,000	6,000	6,000	6,000	7,500	7,500		7,500		7,500	-		7,500			
Ethiopia	1,000	1,000			1,000	1,000					-		-			
Fiji	4,600	4,600			4,478	4,478		4,478		4,478	-		4,478		yes	
Finland	3,364,760	3,364,760	3,601,026	3,601,026	3,648,788	3,648,788		3,873,012	4/	3,873,012	-		3,873,012		no	
France	4,614,262	4,614,262	4,000,000	4,000,000	4,340,000	4,340,000		4,340,000	5/	4,340,000	-		4,340,000		yes	

Country	2004 Pledges	2004 Paid	2005 Pledges	2005 Paid	2006 Pledges	2006 Paid		2007 Pledges		2007 Paid	2007 Unpaid	2007 Estimates	Total Pledges & Estimates	Adjustment 2006 & Prior Years Plus 2008 receipts	VISC	2008
Gabon											-		-			
Gambia	1,000	1,000									-		-		yes	
Georgia					3,032	3,032		46			-		-		no	
Germany	6,945,516	6,945,516	6,641,934	6,641,934	7,005,762	7,005,762		7,526,939	6/	7,526,939	-		7,526,939		yes	
Ghana	10,000	10,000			10,000	10,000					-		-		yes	
Greece	175,000	175,000	175,000	175,000	200,000	200,000		200,000	43	200,000	-		200,000			
Grenada					600	600		600		600	-		600			
Guatemala	3,600	3,600			4,300	4,300		4,300		4,300	-		4,300		yes	
Guinea								700			700		700			
Guinea-Bissau					700			700	35		700		700		yes	
Guyana											-		-			
Haiti	1,000	1,000			49,351	49,351		2,467		2,467	-		2,467	-49,351		
Honduras								1,000		1,000	-		1,000			
Hungary	70,200	70,200	72,000	72,000	80,000	80,000		82,000		82,000	-		82,000		yes	100,000
Iceland	20,000	20,000	20,000	20,000	25,000	25,000		37,500		37,500	-		37,500		yes	
India	100,000	100,000	100,000	100,000	100,000	100,000		100,000			100,000		100,000		yes	100,000
Indonesia	15,049	15,049	15,049	15,049	25,000	25,000		25,000		25,000	-		25,000		no	
Iran	30,000	30,000	30,000	30,000	35,000						-		-		no	
Iraq											-		-			
Ireland	381,795	381,795	396,187	396,187	1,001,039	1,001,039		430,613	32	430,613	-		430,613			430,613
Israel	10,000	10,000	10,000	10,000	20,000	20,000		20,000		20,000	-		20,000			
Italy	3,072,800	3,072,800	2,886,960	2,886,960				4,122,900	15	4,122,900	-		4,122,900	11,632,000	yes	
Jamaica	-		3,280		3,196			3,080	26		3,080		3,080	3,100	no	3,080
Japan	3,400,000	3,400,000	3,230,000	3,230,000	3,020,198	3,020,198		2,963,807		2,963,807	-		2,963,807		no	
Jordan	3,000	3,000									-		-			
Kazakhstan	10,000			10,000	10,000	10,000		10,000			10,000		10,000			
Kenya	30,937	30,937			31,130	31,130		30,937		30,937	-		30,937		yes	
Kiribati	580	580	600	600							-		-		yes	
Korea (Dem. republic)	1,000		1,000	1,000	1,000	717		1,000	33		1,000		1,000			
Korea (Republic of)	200,000	200,000	100,000	100,000	100,000	100,000		200,000		200,000	-		200,000			
Kuwait	200,000	200,000	200,000	200,000	200,000	200,000		200,000		200,000	-		200,000			200,000
Kyrgystan	600	600						1,200		1,200	-		1,200		yes	

Country	2004 Pledges	2004 Paid	2005 Pledges	2005 Paid	2006 Pledges	2006 Paid		2007 Pledges		2007 Paid	2007 Unpaid	2007 Estimates	Total Pledges & Estimates	Adjustment 2006 & Prior Years Plus 2008 receipts	VISC	2008
Lao	2,000	2,000	2,000	2,000	2,000	2,000		2,000			2,000		2,000		yes	
Latvia	6,000	6,000	6,000	6,000	9,500	9,500		9,500	40 /	9,500	-		9,500		yes	
Lebanon	4,800	4,800									-		-		yes	
Lesotho	10,000	10,000	10,000	10,000	10,165	10,165		10,000		10,000	-		10,000			
Liberia											-		-			
Libya											-		-			
Liechtenstein	3,900	3,900	3,900	3,900	3,900	3,900		3,900		3,900	-		3,900			
Lithuania	7,200	0	7,179	7,179	7,200	7,200		14,000		14,000	-		14,000		yes	
Luxembourg	165,718	165,718	189,180	189,180	416,745	416,745		546,161	16 /	546,161	-		546,161		yes	850,000
FYR Macedonia			2,400	2,400	100	100					-		-			
Madagascar			4,585	4,585	1,000						-		-		yes	
Malawi	600	600	600	600							-		-		yes	
Malaysia			30,000	30,000	40,000			40,000		40,000	-		40,000	40,000		
Maldives	1,500	1,500	2,000	2,000	2,000	2,000		2,000		2,000	-		2,000		yes	
Mali											-		-			
Malta	9,000	9,000	9,000	9,000	10,000	10,000		10,000		10,000	-		10,000		yes	
Marshall Islands											-		-			
Mauritania											-		-			
Mauritius	4,800	4,800	4,800	4,800	5,000	5,000		5,000	36 /	5,000	-		5,000		yes	
Mexico	100,000	100,000	100,000	100,000	383,053	383,053		350,000		350,000	-		350,000		no	
Micronesia	600	600	600	600	600	600		600		600	-		600		yes	
Moldova			700	700	700			700	38 /		700		700		yes	
Monaco	12,000	12,000	12,000	12,000	20,000	20,000		20,000	21 /	20,000	-		20,000		yes	
Mongolia	1,000	1,000	1,000	1,000	1,000	1,000		2,000	47 /	2,000	-		2,000		yes	
Montenegro								1,000		1,000	-		1,000			
Morocco	12,000										-		-		yes	
Mozambique	600	600	600	600					19 /		-		-		yes	
Myanmar	915	915	1,000	1,000	1,500						-		-		yes	
Namibia								1,500		1,500	-		1,500			
Nepal											-		-			
Netherlands	6,020,352	6,020,352	6,003,878	6,003,878	6,269,453	6,269,453		10,280,338	7/	10,280,338	-		10,280,338			
New Zealand	155,000	155,000	155,000	155,000	160,000	160,000		160,000	50	160,000	-		160,000		yes	195,000

Country	2004 Pledges	2004 Paid	2005 Pledges	2005 Paid	2006 Pledges	2006 Paid		2007 Pledges		2007 Paid	2007 Unpaid	2007 Estimates	Total Pledges & Estimates	Adjustment 2006 & Prior Years Plus 2008 receipts	VISC	2008
									/							
Nicaragua			600		600	600					-		-			
Niger											-		-		yes	
Nigeria	40,000	40,000	40,000	40,000	40,000	40,000		40,000			40,000		40,000			40,000
Norway	2,134,259	2,134,259	2,370,305	2,370,305	2,221,597	2,221,597		2,381,444	8/	2,381,444	-		2,381,444	89,322	yes	3,000,000
Oman	10,000	10,000	10,000	10,000	10,000	10,000		10,000	42 /		10,000		10,000		yes	
Pakistan	5,000	5,000	5,000	5,000	5,000	5,000		9,987		9,987	-		9,987		no	9,992
Panama	10,000	5,000			10,000	10,000		10,000		10,000	-		10,000	10,000	yes	
Papua New Guinea								1,000		1,000	-		1,000			
Paraguay											-		-			
Peru											-		-			
Philippines	8,425	8,425	2,349	2,349	5,792	5,792			20 /		-	10,897	10,897		no	
Poland	-	-	150,000	150,000	150,000	150,000		150,000	39 /	150,000	-		150,000		yes	
Portugal	40,000	40,000	20,000	20,000	20,000	20,000		20,000		20,000	-		20,000			
Qatar								12,000		12,000	-		12,000			
Romania	20,000	20,000	20,000	20,000	32,000	32,000		32,000	37 /		32,000		32,000		yes	
Russian Federation	500,000	500,000	500,000	500,000	500,000	500,000		500,000		500,000	-		500,000		no	
Rwanda	600	600			700	700					-		-		yes	
Samoa											-		-			
San Marino	1,300	1,300									-		-		yes	
Saudi Arabia	120,000	120,000	133,186	133,186				132,853		132,853	-		132,853	133,333		
Senegal	2,000	2,000	2,000	2,000	2,000	2,000		2,000	17 /	2,000	-		2,000			2,000
Serbia								10,000			10,000		10,000	10,000		
Seychelles	1,500	1,500	1,200	1,200	1,200			1,200	34 /	1,200	-		1,200	1,200	yes	2,400
Sierra Leone	1,111	1,111	1,319	1,319							-		-	1,000	yes	
Singapore	15,000	15,000	15,000	15,000	15,000	15,000					-	15,000	15,000			
Slovak Rep.	20,000	20,000	20,000	20,000	30,000	30,000		30,000	27 /	30,000	-		30,000		yes	
Slovenia	48,600	48,600	48,600	48,600	50,000	50,000		50,000	22 /	50,000	-		50,000		yes	
Solomon Islands											-		-			
Somalia											-		-			
South Africa	54,000	54,000	54,000	54,000	54,000	54,000		54,000	25 /	54,000	-		54,000		yes	

Country	2004 Pledges	2004 Paid	2005 Pledges	2005 Paid	2006 Pledges	2006 Paid		2007 Pledges		2007 Paid	2007 Unpaid	2007 Estimates	Total Pledges & Estimates	Adjustment 2006 & Prior Years Plus 2008 receipts	VISC	2008
Spain	950,902	950,920	709,500	709,500	1,836,940	1,836,940		1,984,528	11 /	1,984,528	-		1,984,528			
Sri Lanka	5,200	5,200	5,200	5,200	1,558	1,558		5,100		5,100	-		5,100		yes	
St. Kitts & Nevis	600	600									-		-			
St. Lucia	1,200	0									-		-		yes	
St. Vincent/Grenadine											-		-			
Sudan											-		-			
Surinam					700	700					-		-		yes	
Swaziland	6,000	6,000			8,000	8,000					-		-		yes	
Sweden	2,800,532	2,800,532	2,883,512	2,883,512	2,769,000	2,769,000		2,769,000	9/	2,769,000	-		2,769,000		yes	
Switzerland	2,827,216	2,827,216	2,997,548	2,997,548	2,914,219	2,914,219		3,080,175	13 /	3,080,175	-		3,080,175		yes	
Syrian Arab Republic					7,000	7,000		7,000		7,000	-		7,000			
Tajikistan	12,000	12,000	10,000	10,000	10,000	10,000		1,007		1,007	-		1,007		yes	
Tanzania	1,175	1,175			1,200	1,200					-		-	1,200	yes	
Thailand	20,000	20,000	20,000	20,000	20,000	20,000		25,000		25,000	-		25,000			25,000
Togo								658	48 /	658	-		658	600	yes	
Tonga			600								-		-		yes	
Trinidad & Tobago	10,200	10,200	3,362	3,362	10,000	10,000		10,000	18 /	10,000	-		10,000		yes	
Tunisia					7,000	7,000		7,000		7,000	-		7,000			
Turkey	100,000	100,000	100,000	100,000	125,000	125,000		125,000		125,000	-		125,000			250,000
Turkmenistan	1,200	1,200	1,000								-		-			
Tuvalu					600	600		600		600	-		600		yes	
Uganda	3,700	3,700			1,659	1,659					-		-		yes	
Ukraine											-		-			
United Arab Emirates											-		-			
United Kingdom	7,672,560	7,672,560	7,986,720	7,986,720	7,875,000	7,875,000		8,576,820	28 /	8,576,820			8,576,820		yes	
United States	5,910,100	5,910,100	6,000,000	6,000,000	5,750,000	5,750,000		5,750,000	31 /	5,750,000	-		5,750,000			
Uruguay											-		-			10,000
Uzbekistan											-		-		yes	
Vanuatu			600								-		-			
Venezuela					30,000	30,000					-		-			
Vietnam	5,040	5,040	5,040	5,040	5,000	5,000			23 /		-		-		yes	
Yemen Arab Republic											-		-			

Country	2004 Pledges	2004 Paid	2005 Pledges	2005 Paid	2006 Pledges	2006 Paid		2007 Pledges		2007 Paid	2007 Unpaid	2007 Estimates	Total Pledges & Estimates	Adjustment 2006 & Prior Years Plus 2008 receipts	VISC	2008
Yugoslavia											-		-			
Zambia			2,178	2,178				2,724	49 /	2,724	-		2,724	2,178		
Zimbabwe											-		-			
	59,535,802	59,484,060	59,535,801	58,976,108	58,909,845	57,574,003		67,050,763		66,837,033	213,730	2,067,897	69,118,660	13,156,495		8,859,392
<p>1/ CAD .925 mil w/ adtl. CAD 1.6 mil @ 1 2/ CZK 5 million in 07, \$.215 mil 08 and 09 3/ DKK 15.5 million pledged pa 07 & 08 4/ Finland EUR 2.86 million 5/ France pledge/paid in US\$ 6/ Germany EUR 5.42 mil.(pay 2 instals) 7/Netherlands EUR 6.992 mil. 8/ Norway NOK 15 mil. 9/ Sweden pledged in US\$ 2.769 mil 11/ Spain EUR 1.4 mil. 12/ Brazil R\$ 370,312 13/ Switzerland CHF 3.763 mil. 14/ Austria paid EUR 364,000 2004-2006 w/\$40,000 adtl.2005 and EUR 46,000 adtl.2006 further pledged EUR 400,000 2007 - 2010</p> <p>15/ Italy EUR 3 million 16/ Luxembourg 2007=EUR .410 mil, 2008= EUR .6 mil 17/ Senegal paid \$2,000 pa 1998-2010 18/Trinidad pledged 10,000 pa 06 & 07 19/Mozambique paid 04 and 05 20/Philippine Peso 503,000 (2003-04)@46.16 21/Monaco 22/Slovenia \$48,600 pledge (2004-5) 23/Vietnam \$5,040 pledge (2004-5) 24/Bahmas pd \$591 2004 & 5 (plus adtl.11,578 for 2004) 25/S. Africa pledged \$54,000 pa 2006 and 07 26/Jamaica J\$ 210,000 pa 2004, 5, 6, 7, 8 @ 68.17</p> <p>27/Slovak Rep. pledged\$ 30,000 pa 2006 and 07 28/UK £ 4.2 mil 29/Andorra est. EUR 25,000 30/Belgium EUR.6mil 2005, 06 and 07 31/USA transfered an additional \$549,183 end 2005 32/Ireland EUR .500 mil & EUR .317mil in 06, EUR .317 in 07,08. 33/DPR of Korea pledged \$ 1,000 pa 2004-06 34/Seychelles pledged \$1,200 pa 2006 and 07 35/Guinea Bissau pledged \$ 700 pa 2006 and 07 36/Mauritius pledged \$ 5,000 pa 2006 forward 37/Romania pledged \$ 32,000 pa 2006 and 07 38/Moldova pledged \$ 700 pa 2006 and 07 39/Poland pledged \$ 150,000 pa 2006 and 07</p> <p>40/Latvia pledged \$ 9,500 pa 2006 and 07 41/Bulgaria pledged \$ 6,600-2006,\$ 7,200-2007 42/Oman pledged \$ 10,000 pa 2006 and 2007 43/Greece pledged \$ 200,000 pa 2006 and 2007 44/Australia AUD.55 mil/2006, .600mil/2007 45/BurkinaFaso pledged \$ 1,000 pa 2006 & 2007 46/Georgia paid \$ 3,032 pa 2003 to 2006</p>																

Annex II**Top Fifteen Donors**

	Country	2007
1	Netherlands	10,280
2	United Kingdom	8,577
3	Germany	7,527
4	United States	5,750
5	France	4,340
6	Italy	4,123
7	Finland	3,873
8	Switzerland	3,080
9	Japan	2,964
10	Denmark	2,881
11	Sweden	2,769
12	Norway	2,381
13	Spain	1,985
14	Belgium	819
15	Luxembourg	546
	Total Contribution by Top 15	61,895

Annex III

Programme of Work for 2006-2007 – Fund Programme and Fund Programme Reserve Activities (Allocations, commitments and expenditures)

Division	GC.23 Appropriations 2006-2007	Allocations 2006-2007	Provisional 2006-2007 Expenditures recorded as at 27.1.08	Projected Expenditures to be processed	Actual expenditure 2006-2007 YTD
1 Environmental assessment and early warning	25,350	22,815	21,985	830	22,815
2 Policy development and law	17,901	16,111	13,878	392	14,270
3 Policy implementation	11,370	10,233	12,123	830	12,953
4 Technology, industry and economics	25,954	23,359	22,854	450	23,304
5 Regional coordination	24,675	22,208	21,923	285	22,208
6 Environmental conventions	8,625	7,763	5,978	(38)	5,940
7 Communication and public information	8,125	7,313	7,070	45	7,115
Total Divisions	122,000	109,800	105,811	2,794	108,605
Environment Fund Reserve	6,000	4,200	2,357	280	2,637
Environment Fund Biennial Support Budget	16,000	13,400	12,658	742	13,400
Total	144,000	127,400	120,826	3,816	124,642

Annex IV

2006-2007 Environment Fund Biennial Support Budget (EFBSB)

Object of expenditure	2006-2007 Approved Appropriations	2006-2007 Approved Allocations	2006-2007 YTD Cumulative Expenditure	Projected for Remainder of 2006-2007	2006-2007 Total Projected Expenditure
	A	B	C	D	E = C + D
010/100 Posts controlled by staffing table	5,810,000	4,752,532	4,511,670	240,862	4,752,532
030/050 Other staff costs	592,000	446,100	400,056	46,044	446,100
040 Consultants	225,000	428,900	92,601	336,299	428,900
200 Travel on official business	1,462,000	1,381,601	1,195,630	185,971	1,381,601
300 Contractual services	5,398,000	4,450,398	2,645,949	1,804,449	4,450,398
400 General operating expenses	2,386,000	1,663,269	1,276,190	387,079	1,663,269
500/600 Supplies and materials	127,000	277,200	214,894	62,306	277,200
Total	16,000,000	13,400,000	10,336,989	3,063,011	13,400,000

Annex V

2006-2007 Estimated Expenditures and Programme Support Costs of Trust Funds Administered by UNEP

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	Progr. Sup.Cost	TOTAL
SUMMARY						
A. DIRECT SUPPORT TO UNEP						
GENERAL TRUST FUNDS, Sub-Total	16	15,113	10,796	25,909	3,316	29,225
TECHNICAL TRUST FUNDS-GENERAL, Sub-Total	17	17,756	19,006	36,762	3,158	39,920
TECHNICAL TRUST FUNDS-PERSONNEL, Sub-Total	18	2,788	2,734	5,522	663	6,185
TOTAL	51	35,657	32,536	68,193	7,136	75,330
B. CONVENTIONS/PROTOCOLS/REGIONAL SEAS PROGRAMMES						
GENERAL TRUST FUNDS						
Basel Convention and its Secretariat	2	5,942	6,085	12,027	1,564	13,591
Biological Diversity Convention and its Secretariat	4	12,340	13,469	25,809	3,355	29,164
Biosafety Protocol	3	1,585	2,552	4,137	538	4,674
CITES Convention and its Secretariat	1	4,192	4,535	8,727	1,134	9,861
CMS Convention and its Secretariat	6	3,396	4,118	7,514	977	8,491
Vienna Convention and Montreal Protocol and their Secretariat	3	4,497	4,952	9,449	1,228	10,678
Caribbean Environment Programme and its Coordination Unit	1	917	1,143	2,060	268	2,328
Mediterranean Action Plan	1	6,215	7,697	13,912	1,809	15,721
Rotterdam convention	2	2,881	3,693	6,574	855	7,429
Stockholm convention	2	3,113	4,567	7,680	998	8,678
Regional Seas Programmes	4	923	1,232	2,155	280	2,435
Sub-total	29	46,001	54,044	100,045	13,006	113,051
TECHNICAL TRUST FUNDS-GENERAL						
UNEP's Implementation of the Multilateral Fund activities	1	9,764	16,236	26,000	2,080	28,080
Marine Turtles	1	262	310	572	74	646
Rotterdam and Stockholm conventions	1		140	140	18	158
Sub-total	3	10,026	16,686	26,712	2,173	28,884

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	Progr. Sup. Cost	TOTAL
SPECIAL TRUST FUNDS						
Secretariat of the Multilateral Fund for the Montreal Protocol	-	5,419	4,581	10,000	600	10,600
Sub-total	-	5,419	4,581	10,000	600	10,600
TOTAL	32	61,446	75,311	136,757	15,778	152,536

C. SPECIAL ACCOUNTS AND TRUST FUNDS

Multilateral Fund for the Montreal Protocol	1	174,360	185,640	360,000		360,000
GEF (General Activities, Fee-Based, NAP in LDCs and Strategic Partnerships trust funds)	5	61,691	51,834	113,525		113,525
TOTAL	6	236,051	237,474	473,525		473,525
GRAND TOTAL	89	333,154	345,322	678,476	22,915	701,390

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	PSC	Total
A. DIRECT SUPPORT TO UNEP						
A.A. General Trust Funds						
AEL	General Trust Fund for the Purpose of Post Conflict Environmental Assessment	8,280	2,720	11,000	1,430	12,430
BLL	General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements.	10		10	1	11
CWL	General Trust fund for the African Ministers' Council on Water (AMCOW)		691	691	90	781
DUL	General Trust Fund to Support the Activities of the Dams and Development Unit to coordinate followup to the World Commission on Dams.	1,185	453	1,638	213	1,851
EBL	General Trust fund for Implementing National Biodiversity Strategies and Action Plans	(3)		(3)	0	(3,390)
EEL	General Trust Fund for Environmental Emergencies	499		499	65	564
ETL	Trust Fund for the Environmental Training Network in Latin America and the Caribbean.	108	142	250	33	283
FIL	General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment.	1,129	1,000	2,129	277	2,406
GPL	General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance.	345	350	695	90	785
MCL	General Trust Fund in Support of the Preparation of a Global Assessment of Mercury and its Compounds.	1,267	2,000	3,267	425	3,692
POL	General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange and Technical Assistance Activities.	1,412	1,228	2,640	343	2,983
PPL	General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade.	(7)		(7)	(1)	(8)

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	PSC	Total
RPL	General Trust Fund to Support the Participation of Developing Countries in the Regular Process for Reporting and Assessment of the State of the Marine Environment.					
SAL	Trust Fund for the Financing of the New International Environment Prize (Sasakawa Environment Prize).	499	501	1,000	78	1,078
SML	General Trust Fund for the Strategic Approach to International Chemicals Management (SAICM) Quick Start Programme		1,600	1,600	208	1,808
WPL	General Trust Fund to provide Support to the Global Environment Monitoring System/ Water Programme Office and to promote its Activities.	389	111	500	65	565
Sub-total		15,113	10,796	25,909	3,316	29,225
A.B. Technical Cooperation Trust Funds { General }						
BPL	Technical Cooperation Trust Fund for the Implementation of the Agreement with Belgium (Financed by the Government of Belgium)	1,994	2,636	4,630	370	5,000
DPL	Technical Cooperation Trust Fund for the Partnership Agreement between the Government of the Netherlands and UNEP (Financed by the Government of the Netherlands).	2,498	232	2,730	218	2,948
ELL	Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands).	527	563	1,090	142	1,232
GAL	Technical Cooperation Trust Fund for UNEP's Implementation of Activities Funded by the United Nations International Partnership Trust Fund (UNFIP).	3,547	2,853	6,400	320	6,720
GNL	Technical Cooperation Trust Fund in Support of the Coordination Office of the Global Programme Action for the Protection of the Marine Environment from Land-based Activities (Financed by the Government of the Kingdom of the Netherlands).	185	100	285	37	322
IAL	Technical Co-operation Trust Fund for Ireland Aid Multilateral Environmental Fund for Africa (Financed by the Government of Ireland).	893	187	1,080	140	1,221
IPL	Technical Cooperation Trust Fund to Assist the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in Developing Countries (Financed by the Government of Sweden).	234	226	460	60	520
JCL	Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan.	1,578	1,422	3,000	390	3,390
JGL	Technical Cooperation Trust Fund to Support Activities on Environmental Issues (Financed by the Government of Japan).					
NFL	Technical Cooperation Trust Fund for the Implementation of the Framework Agreement between UNEP and the Government of Norway	2,876	7,226	10,102	808	10,910
REL	Technical Cooperation Trust Fund for the Promotion of Renewable Energy in the Mediterranean Region (Financed by the Government of Italy).	576	624	1,200	156	1,356
RUL	Technical Cooperation Trust Fund in Support of Meetings of Sub-Committees or Working Groups on Programmatic and Administrative Reform of UNEP (Financed by the Government of the United States of America).	(3)		(3)	(0)	(3)
SEL	Technical Cooperation Trust Fund for the Implementation of the Agreement with Sweden	2,423	2,010	4,433	355	4,788
SFL	Technical Cooperation Trust Fund for the Implementation of the Framework Agreement between UNEP and the Government of Spain		100	100	8	108
UCL	Technical Cooperation Trust Fund for the Enhancement of Cooperation between UNEP and United Nations Compensation Commission (UNCC) in the Implementation of the United Nations Security Council Resolution 687 (1991)	(4)	200	196	16	212

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	PSC	Total
UTL	Technical Cooperation Trust Fund for the Implementation of UNEP-UNCTAD Capacity Building Task Force on Activities on Trade, Environment and Development.	457	612	1,069	139	1,207
VML	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer Under the Vienna Convention and Montreal Protocol (Financed by the Government of Finland).	(25)	15	(10)	(1)	(11)
Sub-total		17,756	19,006	36,762	3,158	39,920
A.C Technical Cooperation Trust Funds { Personnel }						
CEL	Technical Cooperation Trust Fund for Financing of Professional Officers (Financed by the Government of Finland).	259	383	642	77	719
GIL	Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID (Financed by the Government of the United States of America).	46	10	56	7	63
SDL	Technical Cooperation Trust Fund for the Secondment of a UNEP Senior Officer to the CSD Secretariat of the Intergovernmental Panel on Forests (Financed by the Government of the Netherlands).	47		47	6	53
SNL	Special Purpose Trust Fund for the Provision of a Programme Officer to UNEP/SBC (Financed by the Government of Switzerland-SAEFL).	(19)	31	12	1	13
TAL	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Austria).	66	100	166	20	186
TBL	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Belgium).	179	160	339	41	380
TCL	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by Nordic Governments through the Government of Sweden).	137	140	277	33	310
TDL	Special Purpose Trust Fund for Government of Denmark's Agreement with UNEP for the Provision of Junior Professional Officers.	182	100	282	34	316
TEL	Technical Cooperation Trust Fund for the Provision of Professional and Junior Professional Officers (Financed by the Government of the United States of America).	(105)		(105)	(13)	(118)
TGL	Special Purpose Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Germany).	311	300	611	73	684
THL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of the Netherlands).	146	180	326	39	365
TIL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Italy).	201	270	471	57	528
TJL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Japan).	275	260	535	64	599
TKL	Technical Cooperation Trust Fund for the Provision of Professional Officers (Financed by the Government of the Republic of Korea).	375	330	705	85	790
TNL	Special Purpose Trust Fund for the Government of Norway's Agreement with UNEP for the Provision of Junior Professional Officers.	82	50	132	16	148
TOL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by L'Organisation Internationale de la Francophonie)	90	20	110	13	123
TRL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of France).	188	100	288	35	323

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	PSC	Total
TSL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Sweden).	328	300	628	75	703
	Sub-total	2,788	2,734	5,522	663	6,185
	TOTAL	35,657	32,536	68,193	7,136	75,330

B. CONVENTIONS/PROTOCOLS/REGIONAL SEAS PROGRAMMES

B.A. General Trust Funds

AVL	General Trust Fund for Voluntary Contribution in respect of the Agreement on the Conservation of the African-Eurasian Waterbirds.	236	436	672	87	759
AWL	General Trust Fund for the African-Eurasian Waterbirds Agreement.	401	662	1,063	138	1,201
BAL	General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)	218	133	351	46	397
BCL	Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.	4,161	4,285	8,446	1,098	9,544
BDL	Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.	1,781	1,800	3,581	466	4,047
BEL	General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity.	1,594	1,868	3,462	450	3,912
BGL	General Trust Fund for the Core Programme Budget for the Biosafety Protocol	1,091	1,567	2,658	346	3,003
BHL	Special Voluntary Trust Fund for the additional Voluntary Contributions in Support of Approved Activities	195	305	500	65	565
BIL	Special Voluntary Trust Fund for Facilitating Participation of Developing Country parties, in particular the Least Developed and the Small Island Developing States amongst them, and Parties with Economies in Transition	299	680	979	127	1,106
BTL	General Trust Fund for the Conservation of European Bats (EUROBATS)	392	307	699	91	790
BYL	General Trust Fund for the Convention on Biological Diversity.	9,801	10,412	20,213	2,628	22,840
BZL	General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity.	945	1,055	2,000	260	2,260
CRL	Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme.	917	1,143	2,060	268	2,328
CTL	Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora.	4,192	4,535	8,727	1,134	9,861
EAL	Regional Seas Trust Fund for the Eastern African Region.	191	306	497	65	562
ESL	Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas.	381	350	731	95	826
MEL	Trust Fund for Protection of the Mediterranean Sea Against Pollution.	6,215	7,697	13,912	1,809	15,721
MPL	Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.	3,807	4,134	7,941	1,032	8,973
MSL	Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals.	1,891	2,263	4,154	540	4,694
MVL	General Trust Fund for Voluntary Contribution in Support of the Convention on the Conservation of Migratory Species of Wild Animals	258	318	576	75	650
PNL	General Trust Fund for the Protection, Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region.	378	500	878	114	992

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	PSC	Total
ROL	General Trust Fund for the Operational Budget of the Rotterdam Convention on the Prior Informed Consent Procedure for Hazardous Chemicals and Pesticides in International Trade.	2,331	2,793	5,124	666	5,790
RVL	Special Trust Fund for the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.	550	900	1,450	189	1,639
SCL	General Trust Fund for the Stockholm Convention on Persistent Organic Pollutants, its Subsidiary Bodies and the convention Secretariat	2,788	3,743	6,531	849	7,380
SOL	General Trust Fund for Financing Activities on Research and Systematic Observations Relevant to the Vienna Convention.		21	21	3	24
SVL	Special Trust Fund for the Stockholm Convention on Persistent Organic Pollutants, its Subsidiary Bodies and the convention Secretariat	325	824	1,149	149	1,298
VBL	Voluntary Trust Fund to facilitate the Participation of Indigenous and Local Communities in the Work of the Convention on Biological Diversity		135	135	17	152
VCL	Trust Fund for the Vienna Convention for the Protection of the Ozone Layer.	690	798	1,488	193	1,681
WAL	Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of West and Central African Region.	(27)	76	49	6	55
Sub-total		46,001	54,044	100,045	13,006	113,051
B.B Technical Cooperation Trust Funds { General }						
IML	Technical Cooperation Trust Fund for UNEP's Implementation of the Multilateral Fund Activities.	9,764	16,236	26,000	2,080	28,080
MRL	Technical Cooperation Trust Fund on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South East Asia.	262	310	572	74	646
RSL	Technical Cooperation Trust Fund to support the Implementation of the Rotterdam and Stockholm conventions in Developing countries		140	140	18	158
Sub-total		10,026	16,686	26,712	2,173	28,884
B.C Special Accounts and Trust Funds						
	Secretariat of the Multilateral Fund for the Montreal Protocol	5,419	4,581	10,000	600	10,600
Sub-total		5,419	4,581	10,000	600	10,600
TOTAL		61,446	75,311	136,757	15,778	152,536

C. SPECIAL ACCOUNTS AND TRUST FUNDS**C.A. Technical Cooperation Trust Funds { General }**

CCL	Technical Cooperation Trust Fund for the UNEP/GEF Special Climate Change Fund		25	25		25
FBL	Technical Cooperation Trust Fund for the Implementation of the Global Environment Facility Fee-Based System for Funding Projects Implementation.	6,766	5,234	12,000		12,000
GFL	Technical Cooperation Trust Fund for UNEP's Implementation of the Activities Funded by the Global Environment Facility.	54,003	45,997	100,000		100,000
GWL	Technical Cooperation Trust Fund for the Provision of Support to the Global International Global Waters Projects (Financed by the Government of Finland).	99		99		99
LDL	Technical Cooperation Trust Fund for the Management of UNEP/GEF National Adaptation Programme of Action for Least Developed Countries	822	578	1,400		1,400

	No. funds	2006 Actual Direct Cost	2007 Estim. Direct Cost	Total Direct Expenditures	PSC	Total
SPL	Technical Cooperation Trust Fund for the UNEP/GEF Strategic Partnership.	1		1		1
	Sub-total	61,691	51,834	113,525		113,525
C.B. Special Accounts and Trust Funds						
MFL	Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer.	174,360	185,640	360,000		360,000
	Sub-total	174,360	185,640	360,000		360,000
	TOTAL	236,051	237,474	473,525		473,525
	GRAND TOTAL	333,154	345,322	678,476	22,915	701,390

Annex VI

2006-2007 Estimated Expenditures for UNEP Administered Earmarked Contributions

	Earmarked contributions for	2006 Actual expenditures	2007 Estimated expenditures	Total Estimated expenditure in 2006-2007
1	Environmental assessment and early warning	1,254	2,713	3,967
2	Environmental policy development and law	1,606	5,662	7,268
3	Environmental policy implementation	6,924	3,698	10,622
4	Technology, industry and economics	10,494	10,625	21,119
5	Regional cooperation and representation	6,425	3,772	10,197
6	Environmental conventions	728	680	1,408
7	Communications and public information	377	350	727
	Subtotal	27,807	27,500	55,307
	Conventions, regional seas programmes, protocols, etc.	4,840	9,250	14,090
	GRAND TOTAL	32,647	36,750	69,397

Annex VII

2006-2007 Estimated Trust Fund Support (OTA) Expenditures

Object of expenditure	2006-2007 Approved Appropriations	2006-2007 Approved Allocations	2006-2007 YTD Cumulative Expenditure	Projected for Remainder of 2006-2007	2006-2007 Total Projected Expenditure
	A	B	C	D	E = C + D
010/100 Posts controlled by staffing table	13,351	13,351	12,225	1,126	13,351
030/050 Other staff costs	1,533	1,533	1,956	(423)	1,533
040 Consultants	95	95	26	69	95
200 Travel on official business	653	653	622	31	653
300 Contractual services	10,402	10,402	10,567	(165)	10,402
400 General operating expenses	511	511	247	264	511
500/600 Supplies and materials	102	102	66	36	102
Total	26,647	26,647	25,709	938	26,647