

**Fund of the  
United Nations Environment Programme**

**Financial report and  
audited financial statements  
for the biennium ended  
31 December 1995 and  
Report of the Board of Auditors**

**General Assembly  
Official Records • Fifty-first Session  
Supplement No. 5F (A/51/5/Add.6)**



**United Nations • New York, 1996**

# **NOTE**

**Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.**

[16 August 1996]

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LETTERS OF TRANSMITTAL

31 March 1996

Sir,

Pursuant to regulation 11.4 of the Financial Regulations of the United Nations, as amended by General Assembly resolution 3192 (XXVIII) of 18 December 1973, and rule 213.3 of the Financial Rules of the United Nations Environment Programme, I have the honour to submit the accounts of the Fund of the United Nations Environment Programme, including associated trust funds and other related accounts, for the biennium ended 31 December 1995, which I hereby approve.

Copies of this financial report and accounts are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(Signed) Elizabeth DOWDESWELL  
Executive Director  
United Nations Environment Programme

The Chairman of the Board of Auditors  
United Nations  
New York

31 July 1996

Sir,

I have the honour to transmit to you the financial statements of the Fund of the United Nations Environment Programme for the biennium ended 31 December 1995, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH  
Auditor General of Ghana  
and Chairman  
United Nations Board of Auditors

The President of the General Assembly  
of the United Nations  
New York

## I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1995

### Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme including associated trust funds and other related accounts for the biennium ended 31 December 1995. The accounts consist of 13 statements supported by 8 schedules, and of notes to the financial statements. The accounts were transmitted to the Board of Auditors on 31 March 1996 in accordance with Financial Regulation 11.4.
2. The interim accounts for the first year of the biennium 1994-1995 were made available to the Governing Council at its eighteenth session, held at Nairobi in May 1995. The Board of Auditors conducted an interim audit of those accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situation that should be brought to the attention of Member States.
3. Comparative figures for the biennium 1992-1993, reclassified to conform to current presentation, have been reflected in the financial statements. The length of the financial report has been kept to the minimum in accordance with United Nations guidelines.
4. The financial statements and schedules, as well as the notes thereon, are an integral part of the financial report.

### Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in its decision 17/32 of 21 May 1993, approved for 1994-1995 an appropriation for Fund programme activities of \$120-130 million and an additional appropriation of \$10 million for use as and when additional resources became available for a supplementary programme, in particular for further implementation of Agenda 21. In the same decision, the Council also approved an appropriation for the Fund programme reserve of \$5 million. By its decision 17/33 of 21 May 1993, the Governing Council also approved an initial appropriation of \$41,829,500 for the programme and programme support costs budget. By its decision 18/42 of 25 May 1995, the Governing Council revised the appropriation for the programme and programme support costs to \$41,048,900 for the biennium 1994-1995.



6. The total appropriations, allocations/allotments and expenditures for the biennium 1994-1995 were as follows (in United States dollars):

	Appropriations	Allocations/ allotments issued	Expenditures <u>a/</u>	Unexpended appropriations	Unexpended allocations/ allotments
Fund programme activities	120 000 000	120 000 000	116 646 909	3 353 091	3 353 091
Fund programme reserve activities	5 000 000	5 000 000	4 676 445	323 555	323 555
Programme and programme support costs	41 048 900	41 048 900	38 620 049	2 428 851	2 428 851
<b>Total</b>	<b>166 048 900</b>	<b>166 048 900</b>	<b>159 943 403</b>	<b>6 105 497</b>	<b>6 105 497</b>

a/ Environment Fund (statement I).

## II. REPORT OF THE BOARD OF AUDITORS

### Introduction

1. The Board of Auditors has audited the financial statements of the Fund of the United Nations Environment Programme (UNEP) for the period 1 January 1994 to 31 December 1995, in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XIV of the Financial Rules of UNEP. The audit has been conducted in conformity with article XII of the Financial Regulations of the United Nations and the annex thereto, and with the auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.
2. The audit included a general review of financial statements and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.
3. The audit was carried out at the headquarters of UNEP in Nairobi, the Regional Office for Latin America and the Caribbean, in Mexico, and the Regional Office for West Asia, in Bahrain.
4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the United Nations Financial Regulations. The reviews concerned the efficiency of budgetary procedures, the internal financial controls, programme planning, monitoring and evaluation and, in general, the administration and management of UNEP, including that of the procurement of goods and services.
5. The Board continued its practice of reporting the results of specific audits through management letters to the Administration of UNEP containing detailed observations and recommendations. The practice helped in maintaining an ongoing dialogue with the Administration on audit issues.
6. A summary of main findings and recommendations is given in paragraphs 11 to 27. The detailed findings of the audit are reported in paragraphs 28 to 87.
7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the report were communicated to the Administration, which has confirmed the facts on which the Board's observations and conclusions were based and provided explanations and answers to its queries. The report is divided into two parts, covering the audit of the financial statements and management issues, respectively.

### Follow-up on action taken on previous audit recommendations

8. Pursuant to paragraph 15 of General Assembly resolution 47/211 of 23 December 1992, the Board has reviewed the measures taken to implement its prior recommendations. The Administration has implemented the majority of the recommendations made by the Board in its report for the biennium ended 31 December 1993. Details of the action taken and the comments of the Board are outlined in the annex to the present report.

9. The Board considers that UNEP should take further measures to implement the Board's recommendation that competitive bidding should be maximized through advance planning of purchases (see paras. 69-72).

#### Overall results

10. Subject to the limitation on the scope of audit indicated in paragraph 31, the Board's examination revealed no weakness or errors considered material to the accuracy, completeness or validity of the financial statements as a whole.

#### Summary of recommendations

11. The Board recommends that the following corrective actions, presented in order of priority, should be taken:

##### Programme management

(a) The policy framework for interaction with non-governmental organizations involved in the field of environment should be further expedited. The catalytic role of UNEP and the role of field offices in programme planning, project formulation and implementation should be clearly defined (see paras. 42 and 43);

(b) The merits and demerits of the present system of top-down planning and its impact on project implementation should be reviewed to see whether a more composite and timely process should be developed in its place (see para. 44);

(c) Planning and budgeting processes should be integrated by obtaining all necessary approvals for programmes and projects in accordance with a time schedule. Project implementation should be coordinated in such a way as to avoid an uneven flow of expenditures (see paras. 47 and 49);

(d) A budgetary control mechanism should be put in place to avoid excess expenditures over allotments and late recording of expenditures (see para. 54);

(e) UNEP should take measures to obtain the required documents so as to make possible the closure of all completed projects (see para. 58);

##### Financial management

(f) Efforts should be continued to ensure that all executing agencies provide audited expenditure statements and audit certificates in respect of monies released from the Environment Fund soon after the financial period is over (see para. 32);

(g) Budgetary assumptions should be modified to adopt an averaging method of estimating exchange rates and location-specific vacancy rates. UNEP should also prepare more realistic estimations of voluntary contributions (see paras. 37, 39 and 40);

##### Procurement

(h) The practice of placing piecemeal purchase orders for commonly used commodities should be avoided (see para. 71);

(i) The established rules and procedures on procurement, including those relating to competitive bidding, should be enforced more rigorously (see para. 76);

(j) Deliveries of supplies by vendors should be monitored against stipulated time schedules and a vendor performance system should be established early. Inclusion of a penalty clause in contracts, at least on a selective basis, should be considered (see paras. 78 and 80);

#### Publications

(k) More comprehensive annual publishing programmes should be established in concert with all programme managers. Guidelines should be issued, including the requirement of prior approval of the editorial committee, to prevent unplanned external printing of publications (see paras. 65 and 67);

#### Consultants

(l) Appointment of consultants should be regulated in line with the established policies; the roster of consultants should be updated periodically. Selection of consultants should be made after considering alternate candidates by widening the search for prospective candidates. Guidelines should be established for determining consultants' fees (see paras. 82 and 83);

#### Conference services

(m) The possibility of renting out the available surplus capacity of the conference facilities should be considered (see para. 86).

### Summary of findings

#### Financial management

12. Executing agencies have not provided expenditure statements and audit certificates in respect of substantial amounts released to them for project implementation (see para. 31).

13. There was a decline in the liquidity position of the Environment Fund, the general trust funds and the Multilateral Fund from 1:1.95 to 1:1.30 (see para. 33).

#### Budgetary assumptions

14. The contributions assumptions used in the preparation of the budget for the Governing Council were unrealistic. Estimation of exchange-rate variations and the vacancy factor for the purpose of budget formulation required refinement (see paras. 35, 39 and 40).

#### Programme management

15. A policy framework has not been clearly established delineating UNEP's role in project formulation and programme management vis-à-vis its executing agencies. The role of regional offices also has not been clearly set out (see paras. 41 and 43).

16. Delays in programme planning resulted in delays in start-up of projects for the biennium 1994-1995. An uneven pattern of project expenditures was also noted (see paras. 44 and 46).

17. The procedures for project appraisal and approval were deficient. A substantial number of projects were accepted for implementation towards the end of the biennium (see para. 48).

18. As compared to earlier periods, project revision was significantly less frequent; this was a positive achievement (see para. 52).

19. UNEP's project monitoring procedures were adequate but the system for project evaluation required substantial improvement (see paras. 55 and 59).

#### Publications

20. Although UNEP had not prepared a publications programme since 1993, a tentative programme had been established for 1996-1997. UNEP also did not ensure full utilization of the internal printing facility before printing jobs were contracted out (see paras. 64 and 66).

#### Procurement

21. UNEP continued to make piecemeal purchases for commonly used items (see paras. 69 and 70).

22. Requisitioners were permitted to suggest the names of vendors with whom orders were placed, contrary to the normal concept of separation of duties. In cases in which single tender action was taken, insufficient justification was given (see paras. 73 and 74).

23. In spite of persistent delays in delivery by vendors, contracts did not include penalty clauses. The Administration proposed to apply penalty clauses on a selective basis in future (see paras. 78 and 79).

#### Consultants

24. The consultants' roster was not updated. Two countries accounted for 27 per cent of consultants appointed in the biennium 1994-1995. Alternate candidates were not considered before selection of consultants, as required (see para. 81).

25. The basis for fixing the remuneration of consultants was not transparent (see para. 84).

#### Job descriptions

26. Job descriptions have not been prepared in respect of some posts in UNEP; this will impact on recruitment and appraisal procedures (see para. 85).

#### Conference services

27. There is substantial underutilization of UNEP's conference facilities (see para. 86).

## Part I: Financial statements

### United Nations System Accounting Standards

28. The General Assembly, in resolution 48/216 C of 23 December 1993, took note of the United Nations System Accounting Standards developed by the Administrative Committee on Coordination (ACC). Those standards were subsequently revised by the ACC to include formats for financial statements (see ACC/1995/20, annex III). The Board noted that UNEP's financial statements for the biennium ended 31 December 1995 generally conformed to the United Nations System Accounting Standards, Revision 1, except that the financial statements do not disclose the value of non-expendable property acquired by cooperating agencies and supporting organizations out of the funds provided by UNEP.

### Reconciliation of inter-office vouchers

29. Reconciliation of inter-office vouchers by United Nations Headquarters was carried out only up to 30 September 1994. A total of 205 inter-office vouchers, amounting to \$483,648, were processed by UNEP but were shown by Headquarters as outstanding as at 31 December 1995. Similarly, of 361 inter-office vouchers issued by United Nations Headquarters during 1995, UNEP had received only 308. The Board recommends that UNEP should carry out periodic reconciliation of inter-office vouchers in concert with United Nations Headquarters.

### Accounts receivable

30. The Board's analysis of other accounts receivable showed that the total amounts outstanding had increased by some 61 per cent over the corresponding figure for the biennium 1992-1993. Some 57 per cent of the accounts receivable related to other United Nations organizations, 31 per cent to staff members and 12 per cent to others. The amounts outstanding from staff included travel advances, amounting to \$642,107, in respect of travels undertaken from 1990 onwards. The Board recommends that the Administration should take measures to adjust or recover the advances, in accordance with United Nations rules and policies.

### Audit certificates

31. Some \$26.9 million of UNEP's total programme expenditure of \$121 million was released to supporting organizations, including various Governments, intergovernmental organizations and non-governmental organizations, to fund programme activities during the biennium 1994-1995. UNEP does not receive original accounts documents in respect of the expenditures incurred by these agencies, but the expenditures are included in UNEP's accounts on the basis of statements of expenditures received from them. Under the terms of the project agreements, executing agencies are required to have their accounts audited for submission to UNEP. The Board does not have access to the original records of UNEP's executing agencies. Consequently, the Board relies on the work of other external auditors, as indicated by audit certificates, to gain adequate assurance that the funds advanced to executing agencies and reported in UNEP's financial statements have been properly expended on UNEP projects. However, despite UNEP's persistent efforts, as of July 1996 several executing agencies had not submitted audit certificates in respect of expenditures totalling \$12.2 million for the biennium 1994-1995. The Board has therefore restricted the scope of its audit to exclude this expenditure.

32. The Administration stated that the delays in receipt of audit certificates were mainly due to the fact that several agencies had fiscal years which did not coincide with UNEP's or did not have adequate resources to cover audit costs. In addition, the Administration informed the Board that a substantial amount of the expenditures in 1994 was incurred under small projects and subprojects for which UNEP had not required audited expenditure statements. The Administration further stated that UNEP is vigorously seeking the submission of outstanding audit certificates and has taken measures to withhold future cash advances from those organizations which have not provided audit certificates. Also, UNEP will not enter into new contractual arrangements with supporting organizations which have not provided necessary audit certificates. The Board welcomes these measures and recommends that efforts should be continued to ensure that all executing agencies provide audited expenditure statements and audit certificates in respect of monies released from the Environment Fund, soon after the end of the financial period.

#### Liquidity position

33. The Board noted that the ratio of current assets to current liabilities in respect of the Environment Fund, the general trust funds and the Multilateral Fund had declined from 1:1.95 at the end of 1993, to 1:1.30 as at 31 December 1995, mainly because of an increase in current liabilities. However, the Board noted that in each case, even if the unpaid pledges were excluded, the current assets were sufficient to meet the liabilities as and when they fell due.

#### Write-off of losses of cash, receivables and property

34. According to the information provided by UNEP and as shown in note 10 to the financial statements, 19 cases of uncollectible receivables, amounting to \$13,734, were written off during the biennium 1994-1995.

### Part II: Management issues

#### Budgetary assumptions

##### Estimation of resources

35. The actual receipt of contributions of \$130.6 million for the biennium 1992-1993 was far below estimated contributions of \$235 million included in the budget documents presented to the Governing Council. Similarly, in the biennium 1994-1995, contributions dropped to \$122 million against estimated contributions of \$168.48 million.

36. During 1994-1995 there was an over-expenditure of \$33.9 million, or 26.9 per cent of the total income in the Environment Fund. This over-expenditure contributed to a significant reduction of the balance of the Fund, from \$38.8 million as at 31 December 1993 to \$5.6 million as at 31 December 1995.

37. Since the estimation of income has a significant impact on the budgetary and planning process, the Board suggests that the Administration should prepare a more realistic estimation of income, based on past trends and through closer coordination with donor agencies, and establish the programme budget accordingly.

38. According to the Administration, the contributions assumptions used in the preparation of the budget for the Governing Council are no more than an estimation of the contributions that would be required to implement the programme proposed to the Council. Once the Council has approved a programme budget for the following biennium at its current session, another estimate required to implement the approved budget is prepared. This adjusted target was not, in the past, reflected in the report of the Governing Council, but the Administration has informed the Board that this will be done in the future.

#### Rate of exchange

39. The Board noted that UNEP adopts the latest available rates of exchange for preparation of its programme budget and for recosting purposes, except that the average of 12 months from January to December 1994 was used for the revised appropriations for 1994. Based on an analysis for the Nairobi duty station, the Board pointed out that an exchange rate based on the averaging method would be more realistic. The Administration agreed with the Board and proposes to adopt the averaging method for calculating all future management and administration support cost budgets and trust fund support budgets.

#### Delayed recruitment factor

40. The Board noted variations between the assumed rates of vacant posts (lapse factor) and the actual rates at different duty stations of UNEP for both the 1992-1993 and 1994-1995 bienniums. The Board therefore pointed out that it would be more realistic to adopt location-specific vacancy rates for determining the budgetary estimates. UNEP has accepted the Board's recommendation.

### Programme management

#### Defining the role of UNEP in programme management

41. The Administration has not yet established a policy framework and mechanism for working with non-governmental organizations in the field of environment, in compliance with the directive of the Governing Council of UNEP at its eighteenth session in May 1995. In the absence of such a framework, UNEP continued to take up direct implementation of a substantially large number of projects, which accounted for about 73 per cent of UNEP's programme funds for the biennium 1994-1995. The Administration informed the Board that as of July 1996, the policy framework for interaction with non-governmental organizations involved in the field of environment had been drafted, following a consultation process with selected non-governmental organizations and with the UNEP Executive Committee. Also, UNEP was drawing on contributions from scientific and other communities on emerging environmental issues.

42. The Board encourages UNEP to expedite further the development of its policy framework. This should also take into account the recommendations included in the report of the Office of Internal Oversight Services of 8 March 1995 (E/AC.51/1995/3) that UNEP should, in its catalytic role in emerging environmental issues, draw to a greater extent on the contributions of the United Nations system and of international scientific and other professional communities.



### Role of field offices in programme formulation

43. The Board's audit of UNEP's regional offices for Latin America and the Caribbean and for West Asia disclosed that they did not have a significant role in project planning, implementation and monitoring. According to the Administration, the Regional Office for Latin America and the Caribbean has a deciding role in selection of projects, most of which are implemented by specialized regional bodies. The Board took note of the steps being taken by the Administration to enhance the role of regional offices and encourages UNEP to strengthen their involvement in project planning, monitoring and evaluation.

### Macro-level review of programme planning

44. The Board noted delays in preparation of work programmes for the biennium 1994-1995, in approval of projects and in allocation of funds. For instance, mainly due to administrative delays in issuing updated guidelines and in submission of the programme of work to the Governing Council, UNEP's projects for 1994-1995 could be approved by the Executive Director only during the period from March to August 1994, resulting in delays of three to seven months in the start-up of those projects. Those delays were partly the result of the inherent deficiency in the present system of top-down planning. The Board therefore suggested that, prior to determining the level of programme support to be provided, UNEP should assess the need of the beneficiaries in more detail. In addition, the assessed needs and identified projects should be utilized to build up a composite programme, within the approved policy framework, in accordance with an appropriate time schedule. UNEP proposes to adopt this approach in planning the work programme for the biennium 1998-1999.

45. The Administration stated that while there were some administrative delays in the preparation of the 1994-1995 programme of work and project approval, no such problems were experienced in the 1996-1997 programme and most projects had been approved by January 1996. The Administration also stated that the present UNEP planning system is already being initiated from the level of programme managers.

46. The Board was pleased to note that 97 per cent of allotments were utilized at the global level during the biennium 1994-1995. The Board, however, observed that of the total fund expenditures of \$116.6 million during the biennium, 64 per cent were incurred in 1995. As at 30 September 1995, there were some 109 projects in respect of which no expenditures had been incurred at all, and there were 71 other projects with recorded expenditures of less than 25 per cent of the respective allotments. The Board noted that as at 30 September 1995, about 20 per cent of the allocations for 1994 and 45 per cent of the allocations for 1995 remained unutilized.

47. According to the Administration, the uneven pattern of expenditures partly reflected delays in recording expenditures already incurred. The Board recommends that in order to avoid a rush of expenditures towards the end of the biennium and to ensure a well-coordinated programme implementation, UNEP should improve its programme planning and expenditure pattern and periodically review the programme expenditures against specified financial targets.

### Project planning and formulation

48. The procedures followed by UNEP for formulation and approval of projects needed improvement. The Board observed that although UNEP had decided to close all projects of the 1994-1995 biennium by the end of December 1995, a large

number of projects were approved in the last quarter of 1995, including 18 which were started in December 1995. In addition, 11 projects had completion dates in 1996, and in one subprogramme, 6 projects, accounting for some 21 per cent of its total allocation, were not formulated until December 1995.

49. According to the Administration, in most cases actual approval of the projects' documents was received late from the executing agencies, resulting in their late acceptance. In addition, some projects were approved late when additional resources became available. The Administration informed the Board that it plans to establish a project advisory group to review and approve project proposals. The Board trusts that with the establishment of the project advisory group, the Administration will ensure timely approval of projects in future.

#### Project implementation

50. The Board's review of 12 projects implemented by UNEP disclosed that 8 had suffered cost overruns and 9 had undergone time overruns because of difficulties in identifying consultants at the national level, problems associated with national-level contributions and other local conditions. The Administration stated that since UNEP's projects are funded on a voluntary basis, project implementation was subject to the availability of funds, which resulted in time and cost overruns.

51. The Board noted that the uneven pattern of utilization of expenditures during the biennium 1994-1995 also may have contributed to the time overruns (see para. 46). The Board is of the view that in order to avoid widespread project delays and cost overruns, UNEP should develop a more detailed programme strategy, taking into account fund constraints and other factors.

#### Frequent revisions of projects

52. In its report for the biennium ended 31 December 1991, the Board had pointed out that frequent revisions of projects in UNEP indicated either poor project design or inefficient programme implementation. The Board was, however, pleased to note that there were fewer project revisions during the biennium 1994-1995 than in previous years. According to the Administration, the need for frequent project revisions had been drastically reduced by close coordination with programme managers.

#### Budgetary control

53. The Board noted that 59 projects implemented by UNEP had excesses over allotments as at 31 December 1995. In several cases, expenditure exceeded allotments beyond the permissible limit of 20 per cent. In some other cases, expenditures were recorded in the absence of allotments. The Administration stated that as a standard practice, requests for reallocations between budget line items were authorized pending revisions of projects so as to avoid delays in implementation.

54. The Board suggests that UNEP should strengthen its project budgetary control and periodically review all cases of negative balances recorded in project accounts, and should take appropriate and timely remedial action.

### Project monitoring

55. The Board was pleased to note that UNEP has established a detailed procedure for monitoring the projects under implementation. Executing agencies are required to submit a half-yearly progress report and an expenditure report for each project.

56. The Board's review of project documents, however, revealed that the follow-up action to be taken by the executing agencies as a result of the review of half-yearly progress reports was not generally documented. The Board recommends that the Administration should record the results of the review and issue instructions to executing agencies regarding the follow-up action required.

### Delays in terminating completed projects

57. The Board had recommended, in its report for the biennium ended 31 December 1991, that action should be taken to obtain all prescribed reports so as to allow timely closure of completed projects. The Board's review disclosed that in 485 projects the completion dates had expired but the projects had not been formally closed in the absence of required terminal reports, evaluation fact sheets, final audited statements and inventory lists. The Board verified that the completion dates of eight such projects, under a subprogramme, pre-dated 1988. The Board also observed that none of the projects approved in 1994-1995 biennium had been closed although the Administration had decided in principle to close all of them and to start a new programme beginning with the biennium 1996-1997.

58. The Board's scrutiny showed that the delays in preparation of the prescribed reports by programme managers were due to the low priority assigned to such work. The Board recommends that UNEP review all such cases and take steps to obtain the required documents to make possible the timely closure of all completed projects.

### Evaluation and follow-up

59. The Board noted that during the biennium 1994-1995, only 21 ongoing projects were evaluated by UNEP. Of these, three evaluations were carried out by UNEP staff and the rest were undertaken by consultants. The Board did not find evidence of any ex post facto evaluation of projects. In the absence of ex post facto evaluation, terminal reports and self-evaluation fact sheets, it was not possible to assess whether value for money was obtained in respect of those projects.

60. The Administration agreed that procedures for project evaluation needed considerable improvement. The Board recommends that the system of evaluation of projects be improved by stronger follow-up action on outstanding terminal reports and evaluation fact sheets. UNEP should also establish more detailed procedures and guidelines for evaluation.

### Database of implementing agencies

61. UNEP maintains a database of executing agencies as part of its Project Management System, enabling it to analyse agency performance such as delays in reporting, frequency of revisions and fund utilization. The Administration accepted the recommendation of the Board that the Project Management System should be utilized to weed out inefficient executing agencies.

### Inadequate documentation

62. The Board observed a lack of sufficient documentation in project document files. These, for instance, did not contain the details of action taken on a half-yearly progress report, nor of an advance given for the project or the grounds for a project revision. The Board therefore recommended that UNEP should consider providing a history sheet in each project document file in which all events in the life of a project could be properly documented. The Board considered that such a system would help in building up institutional memory.

63. The Administration stated that with the abolition of its Central Registry, both the Programme and Fund Programme Management Branch of UNEP will maintain a comprehensive filing system for each project which, together with project progress reports, terminal reports and self-evaluation reports, will adequately meet the requirements. The Board will review progress in its future audits.

### Publications

64. Although UNEP is required to prepare an annual programme covering all proposals for publications, which should be approved by the editorial committee, the Board noted that no such programme had been prepared by UNEP since 1993. The Administration's efforts to collect details of the proposed publications relating to project outputs did not succeed because of poor responses from the project managers concerned. The Board noted that external printing of publications was generally arranged directly by the programme managers without the intervention of UNEP's Information and Public Affairs Division, since funds are released to them without the approval of the editorial committee. The Board considers that the existing practice does not ensure economy and efficiency in publications activities.

65. The Administration informed the Board that a new publications board and a tentative publications programme for 1996-1997 had been established. The Board suggests that UNEP should collect advance information from programme managers on proposals for publication of project outputs. UNEP should also prepare a comprehensive annual publishing programme covering all of its publications so as to help in the formulation of a strategy for production and dissemination. UNEP should also ensure that no publication is printed without the approval of the editorial committee.

### External printing of publications

66. The UNEP publications manual provides that external printing of publications should be resorted to only if internal printing was not possible, but the Administration has not issued any guidelines to implement this policy. The Board noted that the capacity of the print shop was never fully utilized; printing of a large number of publications was contracted out, incurring relatively higher costs.

67. The Administration attributed the inability of the print shop to do high-quality printing and the difficulties of distributing publications from Nairobi as the main reasons for external printing. It also stated that the print shop gives priority to conference documents. The Board suggests that the Administration should carry out a detailed review of the in-house capability of printing publications and establish norms and guidelines for external printing of project outputs, after assessing the comparative costs and other factors.

### Pricing policy of publications

68. UNEP had not priced most of its publications because of the absence of a pricing policy. As recommended by the Board, UNEP has since established an appropriate pricing policy for its publications and has also revised its publications manual to cover pricing.

### Procurement

69. In its report for the biennium ended 31 December 1993, the Board had pointed out the need to maximize competitive bidding through advance planning. The Executive Director had assured the Governing Council that action would be taken to initiate advance procurement planning wherever possible. The Board's review disclosed that UNEP was yet to establish an annual procurement plan. Lack of procurement planning prevents the consolidation of orders, depriving procurement of the benefits of economies of scale and overall competitiveness.

70. The Board noted that during 1995, out of a total of 718 purchase orders placed for over \$4.6 million, orders for a value of \$1.5 million were for EDP equipment and software. The orders were issued to various firms at different times and on a piecemeal basis. Similarly, over 143 orders were placed for articles of stationery, 27 orders for photocopying machines and spares and 12 orders for facsimile machines. As a result of piecemeal processing of purchase orders, only 4 out of the 718 orders were submitted to the local committee on contracts for advice.

71. The Board also noticed a rush of expenditures towards the end of the biennium. During 1995, out of the 718 purchase orders, 98 (29 per cent of the total value) were placed in December 1995. Further, purchase actions continued to be made on an urgent basis for procurement of items which could have been assessed in advance. The Board therefore recommended that UNEP should discourage placing of piecemeal purchase orders, as well as frequent unplanned purchases on an urgent basis and a rush of expenditures towards the end of the biennium. For this purpose, UNEP must ensure that each substantive unit prepares a purchase plan based on need, which collectively should form UNEP's annual procurement plan.

72. The Board was informed by UNEP that it has since prepared an annual procurement plan under the United Nations Office in Nairobi. UNEP also proposes to submit its procurement plan for 1997 to the United Nations Office in Nairobi. The Board welcomes this measure.

### Observance of financial rules on contracts and purchases

73. The relevant financial rules and procedures relating to procurement were not always adhered to in the area of requisitioning of supplies and invitations for bids. For example, in several of the cases reviewed, requisition forms were not raised and in other cases the requisitions were not signed by the appropriate certifying officers. Additionally, the Board was concerned that requisitioning departments were invited to propose the names of the vendors with whom the orders were to be placed, contrary to the normal separation of duties.

74. The Board reviewed 20 purchase orders, including 16 for amounts in excess of \$20,000 each. Although the financial rules provide for inviting sealed bids for purchases over \$20,000, the Board noted that sealed bids were not invited, as required, in 14 out of the 16 cases for amounts in excess of \$20,000 each.

The Board also noted that 82 of the 718 purchase orders issued in 1995 were placed on single tender basis and that insufficient justification was given in respect of those single tender activities.

75. In many cases, the abstract of quotations did not allow for a comparative analysis of bids. For instance, relevant conversion rates were not quoted for bids received in currencies other than United States dollars. In some cases, rates for all specified items, including terms of freight/insurance charges, terms of payment and delivery period, were not included, as required under the established procedures.

76. The Board recommended that UNEP enforce more rigorously the established rules and procedures on procurement, including those relating to competitive bidding. In addition, requisitioners should be discouraged from suggesting the names of vendors to the procurement officer so as to avoid any conflict of interest.

77. The Administration concurred with the Board's recommendation concerning the enforcement of established rules and procedures of procurement, including those relating to competitive bidding. The United Nations Office in Nairobi, however, considered that the practice of requisitioning units suggesting names of vendors was acceptable, since this was permissible under the Procurement Manual. The Board would, however, discourage the United Nations Office in Nairobi from following this policy.

#### Delays in delivery of goods

78. The Board had, in its previous report, pointed out several instances of delays in delivery of goods by vendors. These were compounded by the non-inclusion of a suitable penalty clause in the purchase orders. The Board noted that delays of up to six months in the delivery of goods persisted, but no action was taken against the vendors concerned. The Board therefore reiterated its recommendation that the Administration should include a penalty clause to guard against such delays.

79. The Administration stated that the Contract and Procurement Unit under the United Nations Office in Nairobi was closely monitoring the delivery schedules through a newly set up database and that penalty clauses would be applied on a selective basis.

#### Vendor performance appraisal

80. The Board drew UNEP's attention to the need to develop a system to monitor vendor performance. The Administration has agreed to develop a system based on four parameters, namely, timely delivery, quality, price and service. The Board recommends early establishment of this system.

### Human resources management

#### Selection of consultants

81. The Board noted that the consultants' roster was neither updated nor used. Of the first 100 consultants hired during 1994-1995, for instance, only one was from the available roster. Further, two countries accounted for over 240 (27 per cent) of the 880 consultancy assignments. The Board's scrutiny of 36 special service agreements revealed that in a number of cases alternative

candidates were not considered and that where additional names were included, no details other than the educational qualifications of comparators were available. A comparative evaluation of the merits of comparators was, thus, not possible.

82. The Board therefore recommended that UNEP should periodically update the consultants' roster, which should include a full range of candidates selected on a wide geographical basis. The Board also recommended that UNEP should document its evaluation of candidates, showing full justification for the selection.

83. The Administration informed the Board that UNEP was in the process of updating its roster of consultants and has issued revised guidelines for recruitment of consultants to ensure that consultancies are awarded on the basis of established need, expertise and value for money. UNEP will also make every effort to select consultants from the full range of countries, including developing countries and countries with economies in transition, with due consideration for geographical and gender balance.

#### Level of remuneration of consultants

84. The Board's test check of the fees paid for 75 consultancy assignments during the biennium showed wide variations in the level of fees paid for assignments of a broadly similar nature. For instance, amounts paid for project works varied from \$1,000 for a four-month project to \$37,765 for a six-month project. Similarly, fees paid for report work of four months' duration varied from \$1,000 to \$25,000. In another case, a consultancy contract for \$25,000 was awarded to a person as an out-of-court settlement of his claim for compensation for the withdrawal of job offer. The fees offered to him for writing four articles for a journal appeared to be excessive, although, according to the Administration, the engagement of the consultant was essential to guarantee the continuation of the publication. The Board recommended that UNEP should establish guidelines for determining consultancy fees.

#### Finalization of job descriptions

85. The Board observed that job descriptions did not exist in respect of several posts in UNEP. Absence of job descriptions affects the objectivity of the recruitment procedure and personnel performance appraisals. UNEP had not completed this task, although a classification officer was appointed in 1994 and two consultants were hired for the purpose. The Administration stated that it was giving priority to the classification exercise but that limited staff resources impacted on the progress of the work. The Board recommends that the Administration take effective measures to finalize expeditiously job descriptions for all posts.

#### Conference services

86. The Board's review of the utilization of eight conference rooms in UNEP disclosed that there is substantial spare capacity, after taking into account the overall requirements of all United Nations organizations in Nairobi. The Board therefore recommended that UNEP consider the possibility of hiring out the conference facilities to outside organizations as a revenue-earning measure. The Board was told that the United Nations Office in Nairobi is already in the process of implementing the recommendation.

Cases of fraud and presumptive fraud

87. The Administration informed the Board that no case of fraud or presumptive fraud had come to its notice during the biennium 1994-1995.

Acknowledgement

88. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Executive Director, her officers and staff.

(Signed) Osei Tutu PREMPEH  
Auditor General of Ghana

(Signed) Sir John BOURN  
Comptroller and Auditor General of  
the United Kingdom of Great Britain  
and Northern Ireland

(Signed) Vijay Krishna SHUNGLU  
Comptroller and Auditor General of  
India

31 July 1996



## Annex

### Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1993 a/

#### I. RECOMMENDATION 10 (a)

1. Value for money considerations should be given adequate attention, not only while planning a project but also during its implementation, monitoring and evaluation. Further, methods and procedures should be devised to facilitate delivery of outputs of expected quality in accordance with the work plan and timetable set out in the project documents.

#### Measures taken by the Administration

2. Delivery of project outputs is closely monitored by the Accountability, Monitoring and Reporting Unit in the Corporate Planning and Accountability Service. In 1994-1995, 64 per cent of the postponed outputs were implemented, 23 per cent were terminated and 12 per cent were postponed to the 1996-1997 biennium.

3. The Accountability, Monitoring and Reporting Unit was preparing a report on implementation of the UNEP programme in 1994-1995 to be distributed to Governments as an inter-sessional Governing Council document. The report has two parts: the first part shows each activity as described in the 1994-1995 programme of work and the corresponding projects designed and approved to implement each activity; the second part contains a fact sheet on each project, showing the needs which the project meets, the results of the project, the activities undertaken and the outputs.

#### Comments of the Board

4. The Board's review indicated that there was further scope for improvement in project planning, implementation and evaluation as discussed in the present report under "Programme management".

#### II. RECOMMENDATION 10 (b)

5. The format of project progress reports, terminal reports and self-evaluation fact sheets should be suitably changed to enable a more meaningful monitoring and evaluation of projects. The review of the UNEP manual on design, approval and evaluation, and the revision of procedures of evaluation, should be done early to ensure evaluation of a larger number of ongoing projects.

#### Measures taken by the Administration

6. The format of progress reports and terminal reports was reviewed, and formats were changed by the Fund Programme Management Branch in 1995, in line

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a/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5F (A/49/5/Add.6), sect. II, para. 10.

with the new UNEP manual which was being rewritten by the Project Design and Evaluation Unit and the Corporate Planning and Accountability Service (PDEU/CPAS). The self-evaluation fact sheet was completely revised in 1994 by PDEU/CPAS, and the new version, which is more objective and better focused, was used for the first time in 1995.

7. The review of the UNEP manual on design, approval and evaluation was completed in 1995 by PDEU/CPAS and was being rewritten to make it more relevant, given present developments. It will also be made more user-friendly and will simplify project processing and improve the quality of projects.

8. The evaluation procedures were reviewed in 1994 and are reflected in the UNEP evaluation strategy paper. In the biennium 1994-1995, three times more projects were evaluated than in the 1992-1993 biennium. UNEP continues to increase the number of evaluations and to improve the quality of evaluation as a whole.

#### Comments of the Board

9. UNEP has a well-established project monitoring system. However, the evaluation procedures are deficient, especially with reference to post-project assessments. This has been discussed in the present report.

#### III. RECOMMENDATION 10 (c)

10. Effective follow-up of seminars and training workshops should be instituted to ensure that the benefits of the related projects continue to reach the target groups, that the projects do not remain one-time activities and that they have the desired impact.

#### Measures taken by the Administration

11. Follow-up action on seminars and workshops improved substantially in 1994-1995. Programme personnel are now better organized and are sending questionnaires to participants. During the biennium 1994-1995, PDEU/CPAS received more than double the numbers of questionnaires from participants as compared to the 1992-1993 biennium.

#### Comments of the Board

12. The Board is pleased to note these improvements.

#### IV. RECOMMENDATION 10 (d)

13. Activities directly undertaken by UNEP should always form part of internal projects and these should be monitored and evaluated properly. An operational project should not be used to provide temporary assistance for general programme management, as that practice vitiates budgetary control.

Measures taken by the Administration

14. The format of progress reports was changed in 1995 to enable the reporting to become more objective and the monitoring meaningful. Further work will be done on progress reports in 1996 when the UNEP manual is rewritten. The progress reports format will be made similar to the new self-evaluation fact sheet, which is already proving to be an important monitoring tool.

Comments of the Board

15. The Board is pleased to note these improvements.

V. RECOMMENDATION 10 (e)

16. An annotated bibliography of all UNEP publications should be issued and updated periodically to inform all concerned of the outputs available and to help avoid possible duplication of efforts.

Measures taken by the Administration

17. It has proved to be difficult to implement this audit recommendation, as the same point was raised during the 1992-1993 audit. A new publications board has been constituted by the Executive Director and has been given the task of studying all audit recommendations on this subject to determine the best course of action.

Comments of the Board

18. The Board's further comments on UNEP's publications activities have been included in the present report.

VI. RECOMMENDATION 10 (f)

19. The proposed overall review of the entire procurement system should, among other things, address the need to maximize competitive bidding through advance planning of purchases, discourage delays in vendor deliveries by incorporating a suitable penalty clause in purchase orders, assess the advantages of local rather than international procurement for appropriate purchase action, and improve the documentation of procurement cases.

Measures taken by the Administration

20. The Administration has informed the Board that an annual procurement plan has been prepared for 1996 under the United Nations Office in Nairobi.

Comments of the Board

21. The Board welcomes the action taken by the Administration.

## VII. RECOMMENDATION 10 (g)

22. Adequate checks and balances should be built into the process of engagement of consultants and a periodic review should be instituted to ensure that there is no violation or circumvention of the well-established procedures and regulations in future.

### Measures taken by the Administration

23. All divisions, regional and out-posted offices, and convention secretariats are now required to provide to the Executive Director's office a detailed quarterly report on consultants. Additionally, as a result of the merging of the administrations of Habitat and UNEP on 1 January 1996, a comprehensive review is being undertaken to improve the comparative evaluation of consultants and related procedures; this was expected to be in place by 30 June. The Administration has also taken steps to issue guidelines on recruitment of consultants.

### Comments of the Board

24. The Board has included its further observations in the present report. In view of the restructuring of the administrations of Habitat and UNEP, the Board will review the position in its future audits.

## VIII. RECOMMENDATION 10 (h)

25. The system documentation of the existing electronic data processing systems should be improved. A method should be devised to evaluate periodically the utilization of available information technology facilities, and there should be a proper systems analysis before undertaking new computerization projects.

### Measures taken by the Administration

26. The work of the task force on information systems has led to a complete reorganization of information technology activities. Systems development activities have been consolidated in the Management Information Service of the United Nations Office in Nairobi. All new systems development activities are being carried out with state-of-the-art systems analysis and design techniques, in keeping with the changeover to state-of-the-art software products used for systems implementation (Unix/Sybase client-server technology). Documentation of old systems is being revised for systems maintenance purposes. Feasibility and cost/benefit analyses are conducted through periodic meetings with users. Designs are reviewed, using design documents and proto-figures before implementation.

### Comments of the Board

27. In view of the clarifications, the Board has no further comments. The position will be reviewed further after implementation of the Integrated Management Information System (IMIS) in UNEP.

### III. AUDIT OPINION

We have examined the following appended financial statements numbered I to IX, properly identified, and schedules 1.1-1.3, 2.1-2.3, 3.1 and 4.1 of the funds of the United Nations Environment Programme for the financial period ended 31 December 1995, in accordance with the Common Auditing Standards of the panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

Except for the effect of any adjustments that may be found to be necessary upon receipt of outstanding audited expenditure statements relating to executing agencies, it is our opinion that the financial statements present fairly the financial position of the organization as at 31 December 1995 and the results of its operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the United Nations Environment Programme's financial statements as provided for in the Financial Regulations.

(Signed) Osei Tutu PREMPEH  
Auditor General of Ghana

(Signed) Sir John BOURN  
Comptroller and Auditor General of  
the United Kingdom of Great Britain  
and Northern Ireland

(Signed) Vijay Krishna SHUNGLU  
Comptroller and Auditor General  
of India

31 July 1996

#### IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1996

I certify that the appended financial statements of the United Nations Environment Programme, numbered I to IX, are correct.

Elizabeth DOWDESWELL  
Executive Director



V. FINANCIAL STATEMENT FOR THE BIENNium  
ENDED 31 DECEMBER 1995



## ENVIRONMENT FUND

Statement of income and expenditure and changes in reserves and fund balances  
for the biennium ended 31 December 1995

(United States dollars)

<u>Income</u>	<u>1994-1995</u>	<u>1992-1993</u>
Voluntary contributions		
(schedule 1.1)	122,026,886	129,337,821
Income for services rendered	267,392	-
Interest income	3,513,343	4,556,356
Miscellaneous income	1,594,364	1,110,449
Gain/loss on exchange	<u>(1,338,066)</u>	<u>(5,741,451)</u>
TOTAL INCOME	<u>126,063,919</u>	<u>129,263,175</u>
 <u>Expenditure</u>		
Fund programme activities		
(schedule 1.2)	116,646,909	92,181,798
Fund programme reserve activities		
(schedule 1.2)	4,676,445	2,418,947
Programme and programme support costs		
(schedule 1.3)	<u>38,620,049</u>	<u>34,160,592</u>
TOTAL EXPENDITURE	<u>159,943,403</u>	<u>128,761,337</u>
Excess (shortfall) of income		
over expenditure	(33,879,484)	501,838
Prior period adjustments	<u>(258,687)</u>	<u>2,081,376</u>
NET EXCESS (SHORTFALL)		
OF INCOME OVER EXPENDITURE	<u>(34,138,171)</u>	<u>2,583,214</u>
Savings on, or cancellation of,		
prior periods' obligations	962,269	782,672
RESERVES AND FUND BALANCES,		
BEGINNING OF PERIOD	<u>45,373,201</u>	<u>42,007,315</u>
RESERVES AND FUND BALANCES,		
END OF PERIOD	<u>12,197,299</u>	<u>45,373,201</u>

## ENVIRONMENT FUND

Status of contributions as at 31 December 1995

(United States dollars)

Countries	Unpaid pledges as at 1 Jan. 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years 4,000	Collections during prior years for 1994 a/	Collections during 1994 and 1995	Unpaid pledges for 1995 and prior years	Unpaid pledges for future years 4,000
Andorra	-	-	2,000	-	-	2,000	-	-
Argentina	-	-	70,000	-	70,000	-	-	-
Australia	-	-	1,528,662	813,780	-	2,342,442b/	-	-
Austria	-	-	1,101,310	1,805,055	-	1,101,310	-	1,805,055
Bahamas	-	-	-	-	-	-	-	-
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	2,686	-	5,100	2,550	-	7,700	86	2,550
Barbados	-	-	7,000	-	-	7,000	-	-
Belarus	2,429	(2,429)	-	-	-	-	-	-
Belgium	-	-	802,434	-	-	378,705	423,729	-
Belize	-	-	5,000	-	-	5,000	-	-
Benin	-	-	2,000	1,000	-	2,000	-	1,000
Blutan	400	-	1,200	1,000	-	1,600	-	1,000
Botswana	-	4,488	14,463	15,000	-	18,951	-	15,000
Brazil	-	-	20,000	20,000	-	20,000	-	20,000
Bulgaria	-	-	900	444	-	-	900	444
Burundi	-	-	4,107	-	-	4,107	-	-
Cameroon	-	-	-	-	-	-	-	-
Canada	-	-	2,485,648	-	-	2,485,648	-	-
Central African Rep	-	-	-	-	-	-	-	-
Chad	-	-	-	-	-	-	-	-
Chile	-	-	-	-	-	-	-	-
China	-	-	173,431	-	-	173,431	-	-
Colombia	-	-	70,000	35,000	-	70,000	-	35,000
Congo	-	-	-	-	-	-	-	-
Costa Rica	-	-	4,586	-	-	4,586	-	-
Cyprus	-	-	6,000	-	-	6,000	-	-
Czech Republic	52,265	1,906	92,281	114,068	-	89,418	57,034	114,068

Countries	Unpaid pledges as at 1 Jan. 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections during prior years for 1994 a/	Collections during 1994 and 1995	Unpaid pledges for 1995 and prior years	Unpaid pledges for future years
Denmark	-	1,394,268	4,530,413	-	-	5,924,681	-	-
Dominican Rep	-	-	-	-	-	-	-	-
Ecuador	-	-	-	-	-	-	-	-
Egypt	12,084	(214)	11,817	5,935	-	23,687	-	5,935
Fiji	-	-	3,534	-	-	3,534	-	-
Finland	-	-	7,144,957	-	-	7,144,957	-	-
France	-	-	2,496,883	-	-	2,003,056	493,827	-
Gabon	6,000	-	-	-	-	-	6,000	-
Gambia	-	-	-	-	-	-	-	-
Germany	-	-	12,459,993	-	-	12,459,993	-	-
Ghana	-	-	-	5,000	-	-	-	5,000
Greece	-	-	44,983	-	-	44,983	-	-
Guatemala	1,000	(1,000)	-	-	-	-	-	-
Guinea	-	-	-	-	-	-	-	-
Guinea-Bissau	-	-	-	-	-	-	-	-
Guyana	-	-	1,120	-	-	1,120	-	-
Haiti	-	-	24,675	-	-	24,675	-	-
Hungary	-	-	59,741	-	-	32,673	27,068	-
Iceland	-	-	6,000	3,000	-	6,000	-	3,000
India	100,000	-	200,000	-	-	200,000	100,000	-
Indonesia	-	-	30,000	-	-	30,000	-	-
Iran (Islamic Rep of)	60,000	-	30,000	-	-	30,000	60,000	-
Ireland	-	-	213,450	-	-	213,450	-	-
Italy	-	(398,208)	1,917,354	-	(398,208)	1,917,354	-	-
Jamaica	4,849	(4,224)	15,000	6,630	-	3,167	12,458	6,630
Japan	-	-	14,260,000	-	-	14,260,000	-	-
Jordan	-	-	20,000	-	-	20,000	-	-
Kenya	24,393	7,392	43,644	-	-	42,878	32,551	-
Korea	-	-	80,000	-	-	80,000	-	-
Kuwait	-	-	400,000	200,000	-	200,000	200,000	200,000
Lao People's Dem Rep	-	-	4,000	2,000	-	4,000	-	2,000
Lebanon	-	-	5,000	5,000	-	-	5,000	5,000

Countries	Unpaid pledges as at 1 Jan. 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections during prior years for 1994 a/	Collections during 1994 and 1995	Unpaid pledges for 1995 and prior years	Unpaid pledges future for years
Libyan Arab Jamahiriya	-	-	-	-	-	-	-	-
Lesotho	1,806	114	5,000	7,500	-	14,420b/	-	-
Luxembourg	-	(16,371)	51,474	33,898	(16,371)	51,474	-	33,898
Malawi	-	-	-	-	-	-	-	-
Malaysia	38,000	17,000	25,000	-	-	80,000	-	-
Maldives	-	-	2,000	1,000	-	2,000	-	1,000
Mali	-	-	-	-	-	-	-	-
Malta	-	-	4,000	-	-	4,000	-	-
Mauritius	-	-	9,775	4,733	-	9,775	-	4,733
Mexico	-	-	9,740	4,650	4,610	5,203b/	-	4,577
Mongolia	-	-	2,990	-	-	2,990	-	-
Morocco	-	-	10,000	10,000	-	-	10,000	10,000
Nepal	-	-	-	-	-	-	-	-
Netherlands	-	-	4,425,546	-	-	4,425,546	-	-
New Zealand	-	-	174,505	-	-	174,505	-	-
Nicaragua	-	-	5,000	-	-	5,000	-	-
Niger	-	-	-	-	-	-	-	-
Nigeria	-	14,400	70,173	-	-	32,000	52,573	-
Norway	-	-	4,518,984	-	-	4,518,984	-	-
Oman	-	-	19,985	10,000	-	19,985	-	10,000
Pakistan	-	-	15,000	-	-	15,000	-	-
Panama	-	-	9,639	-	5,639	4,000	-	-
Papua New Guinea	-	-	-	-	-	-	-	-
Peru	-	-	-	-	-	-	-	-
Philippines	19,919	1,899	11,583	10,909	-	21,818	11,583	10,909
Poland	-	-	200,000	-	-	200,000	-	-
Portugal	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-
Romania	1,760	642	3,798	-	-	4,866	1,334	-
Russian Federation	-	-	1,000,000	-	-	700,000	300,000	-
Rwanda	-	-	-	-	-	-	-	-
Saint Kitts & Nevis	-	-	10,000	-	-	10,000	-	-
Saint Lucia	-	-	10,000	-	-	10,000	-	-
Saudi Arabia	-	-	80,000	-	-	26,667	53,333	-

Schedule 1.1 (concluded)

<u>Countries</u>	<u>Unpaid pledges as at 1 Jan. 1994</u>	<u>Adjustments to prior years' pledges</u>	<u>Pledges and adjustments for 1994 and 1995</u>	<u>Pledges for future years</u>	<u>Collections during prior years for 1994 a/</u>	<u>Collections during 1994 and 1995</u>	<u>Unpaid pledges for 1995 and prior years</u>	<u>Unpaid pledges for future years</u>
Seychelles	-	600	-	-	-	600	-	-
Singapore	-	-	2,000	15,000	-	2,000	-	15,000
Slovak Republic	-	-	20,072	-	-	20,072	-	-
Somalia	-	-	-	-	-	-	-	-
South Africa	-	-	200,000	-	-	200,000	-	-
Spain	-	-	1,534,739	813,008	-	1,534,739	-	813,008
Sri Lanka	-	-	10,000	-	-	10,000	-	-
Swaziland	-	-	11,717	-	-	11,717	-	-
Sweden	-	(1,290,308)	5,752,166	-	(1,290,308)	5,752,166	-	-
Switzerland	1,208,054	58,168	4,661,224	3,178,878	-	5,927,446	-	3,178,878
Syrian Arab Rep.	-	-	-	-	-	-	-	-
Thailand	-	-	20,000	10,000	-	20,000	-	10,000
Togo	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-
Tunisia	-	-	24,328	-	-	24,328	-	-
Turkey	21,150	-	23,680	12,150	-	24,300	20,530	12,150
Uganda	-	-	12,100	12,100	-	14,100 <sup>b/</sup>	-	10,100
Ukraine	6,000	(6,000)	-	-	-	-	-	-
United Kingdom	-	-	12,585,488	-	-	12,585,488	-	-
United Rep. of Tanzania	-	-	-	-	-	-	-	-
United States of America	-	-	36,000,000	-	-	36,000,000	-	-
Uruguay	20,000	(10,000)	-	-	-	-	10,000	-
Venezuela	-	-	96,494	-	-	96,494	-	-
<b>TOTAL</b>	<b>1,582,795</b>	<b>(227,877)</b>	<b>122,026,886</b>	<b>7,163,288</b>	<b>(1,624,638)</b>	<b>123,951,789</b>	<b>1,878,006</b>	<b>6,339,935</b>

a/ Amounts reported in 1993 shown here for information purposes only.

b/ Includes amounts collected in 1994-1995 for future years.

## ENVIRONMENT FUND

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations  
for fund programme and fund programme reserve activities for the biennium ended 31 December 1995

(United States dollars)

## Expenditures Incurred During 1994/1995

	Appropriations 1994-1995	Allocations issued 1994-1995	Disburse- ments	Unliquidated Obligations	Total	Unexpended balance of appropria- tions	Unexpended balance of allocations
<b>Fund programme activities</b>							
Atmosphere	3,600,000.00	3,462,000.00	3,134,295.51	146,989.91	3,281,285.42	318,714.58	180,714.58
Freshwater Resources	9,600,000.00	8,899,000.00	7,800,478.31	675,950.02	8,476,428.33	1,123,571.67	422,571.67
Terrestrial Ecosystems	19,200,000.00	19,628,000.00	17,303,584.47	2,005,671.26	19,309,255.73	(109,255.73)	318,744.27
Oceans & Coastal Areas	10,800,000.00	9,984,000.00	7,538,580.20	1,438,395.40	8,976,975.60	1,823,024.40	1,007,024.40
Health, Human Settlements & Welfare	7,200,000.00	5,840,000.00	4,845,001.35	714,764.75	5,559,766.10	1,640,233.90	280,233.90
Environmental Economics	4,800,000.00	4,975,000.00	4,122,910.47	494,690.02	4,617,600.49	182,399.51	357,399.51
Environmental Law	4,800,000.00	5,500,000.00	5,099,286.73	366,058.09	5,465,344.82	(665,344.82)	34,655.18
Toxic Chemicals and Waste	4,800,000.00	5,712,000.00	5,639,725.40	319,922.27	5,959,647.67	(1,159,647.67)	(247,647.67)
Industry & Energy	7,200,000.00	8,500,000.00	8,000,176.97	534,497.71	8,534,674.68	(1,334,674.68)	(34,674.68)
Earthwatch	15,600,000.00	14,250,000.00	12,668,387.23	1,277,223.00	13,945,610.23	1,654,389.77	304,389.77
Capacity Building	21,600,000.00	22,075,000.00	19,450,967.82	2,403,433.00	21,854,400.82	(254,400.82)	220,599.18
Regional Cooperation	10,800,000.00	11,175,000.00	8,523,989.25	2,141,929.75	10,665,919.00	134,081.00	509,081.00
<b>Total Fund Programme Activities</b>	120,000,000.00	120,000,000.00	104,127,383.71	12,519,525.18	116,646,908.89	3,353,091.11	3,353,091.11
<b>Total Fund Programme Reserve Activities</b>	5,000,000.00	5,000,000.00	2,175,889.21	2,500,556.02	4,676,445.23	323,554.77	323,554.77
<b>Total</b>	125,000,000.00	125,000,000.00	106,303,272.92	15,020,081.20	121,323,354.12	3,676,645.88	3,676,645.88

## ENVIRONMENT FUND

Summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for Fund programme and programme support costs for the biennium ended 31 December 1995  
(United States dollars)

	Appropriations 1994-1995	Allotments <sup>a/</sup> issued 1994-1995	<u>Expenditures incurred during 1994-1995</u>		<u>Unexpended balance of appropriations</u>	<u>Unobligated balance of allotments</u>
			<u>Disbursements</u>	<u>Unliquidated Obligations</u>	<u>Total</u>	
Established posts	15,459,100	15,459,100	16,622,238	13,533	16,635,771	(1,176,671)
General temporary assistance	870,700	870,700	904,644	79	904,723	(34,023)
Consultants, including travel	1,677,400	1,677,400	1,169,925	109,189	1,279,114	398,286
Overtime and night differential	228,600	228,600	268,084	-	268,084	(39,484)
Temporary posts	-	-	-	-	-	-
Staff and other personnel costs	8,538,200	8,538,200	8,132,042	275,767	8,407,809	130,391
Travel	2,321,500	2,321,500	2,090,282	217,174	2,307,456	14,044
Contractual services	620,800	620,800	552,333	61,956	614,289	6,511
Operating expenses	7,042,300	7,042,300	4,502,139	516,926	5,019,065	2,023,235
Supplies and materials	1,894,100	1,894,100	435,744	717,112	1,152,856	741,244
Acquisitions	2,194,500	2,194,500	1,584,316	239,615	1,823,931	370,569
New premises, including additions	13,000	13,000	14,127	20	14,147	(1,147)
Fellowships, grants and contributions	188,700	188,700	192,804	-	192,804	(4,104)
<b>TOTAL</b>	<b>41,048,900</b>	<b>41,048,900</b>	<b>36,468,678</b>	<b>2,151,371</b>	<b>38,620,049</b>	<b>2,428,851</b>

<sup>a/</sup> Allotments issued for 1994-1995 are based on allocations approved by the Executive Director amounting to \$41,048,900.

## ENVIRONMENT FUND

Statement of assets, liabilities, reserves and fund balances  
as at 31 December 1995

(United States dollars)

<u>Assets</u>	<u>1995</u>	<u>1993</u>
Cash and term deposits		
Convertible currency (schedule 2.1)	27,478,022	53,007,410
Non-convertible currency (schedule 2.2)	499,497	392,416
Accounts receivable		
Voluntary contributions receivable		
(schedule 1.1)	8,217,941	8,294,763
Inter-fund balances (note 6)	10,868,894	5,736,223
Other	9,951,572	6,162,169
Other assets		
Deferred charges (note 5)	2,342,110	1,338,363
Operating funds provided to executing agencies	<u>11,453,036</u>	<u>5,624,925</u>
<b>TOTAL ASSETS</b>	<b><u>70,811,072</u></b>	<b><u>80,556,269</u></b>
<u>Liabilities</u>		
Contributions received in advance (schedule 1.1)	7,163,288	6,792,217
Unliquidated obligations		
(schedules 1.2 and 1.3)	17,171,452	18,364,759
Accounts payable		
Inter-fund balances (note 7)	18,892,764	1,198,064
Other (note 4)	1,709,523	984,831
Other liabilities		
Operating funds provided by executing agencies	<u>13,676,746</u>	<u>7,843,197</u>
<b>TOTAL LIABILITIES</b>	<b><u>58,613,773</u></b>	<b><u>35,183,068</u></b>
<u>Reserves and fund balances</u>		
Financial Reserve	6,588,472	6,588,472
Cumulative Surplus (deficit)	<u>5,608,827</u>	<u>38,784,729</u>
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b><u>12,197,299</u></b>	<b><u>45,373,201</u></b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b><u>70,811,072</u></b>	<b><u>80,556,269</u></b>



## ENVIRONMENT FUND

Convertible cash, bank deposits and investments  
as at 31 December 1995  
 (United States dollars)

Environment Fund (statement II)

		<u>Per cent</u>		<u>Book value</u>
Cash at banks				13,778,022
Chase Manhattan Bank	New York	5.2500	Call Account	5,700,000
National Australia	New York	5.6000	due 30 Jan 1996	4,000,000
Bayerische Vere	Grand Cayman	5.5000	due 20 Feb 1996	2,000,000
Chemical Bank	New York	5.5000	due 20 Feb 1996	2,000,000
	TOTAL			<u>27,478,022</u>

UNEP trust funds and other accounts (statements III, V.1, V.2, V.3, VI, VII.1)

Cash at banks				6,351,773
Chase Manhattan Bank	New York	5.2500	Call Account	2,100,000
Standard Bank	New York	5.8125	due 2 Jan 1996	5,000,000
Generale Bank	Grand Cayman	5.8125	due 2 Jan 1996	7,000,000
Allied Irish Bank	Grand Cayman	5.7500	due 27 Feb 1996	8,000,000
ANZ Bank	New York	5.7500	due 27 Feb 1996	6,000,000
Fuji Bank	New York	6.4200	due 27 Feb 1996	4,000,000
Generale Bank	Grand Cayman	5.7000	due 29 Mar 1996	8,000,000
Svenska Bandels	Grand Cayman	5.6875	due 29 Mar 1996	6,000,000
Toronto Dom.	Montreal	5.6875	due 29 Mar 1996	2,000,000
Bayerische Vere	Grand Cayman	5.5000	due 30 Apr 1996	3,000,000
Deutsche Bank	Grand Cayman	5.5200	due 30 Apr 1996	3,000,000
Standard Bank	Nassau	5.6250	due 30 Apr 1996	10,000,000
	TOTAL			<u>70,451,773a/</u>

Multilateral Fund under the Montreal Protocol on Substances that Deplete the Ozone Layer (statement IV)

Cash at Banks				(6,258,579)
Chase Manhattan Bank	New York	5.2500	Call Account	300,000
Credit Agricole	Grand Cayman	5.8125	due 2 Jan 1996	7,500,000
Daiichi Kangyo	New York	6.0000	due 2 Jan 1996	3,000,000
Mitsubishi Bank	New York	6.0000	due 2 Jan 1996	2,000,000
National Australia	Grand Cayman	4.5000	due 2 Jan 1996	5,900,000
	TOTAL			<u>12,441,421</u>

Revenue-producing activities (statement IX)

Cash at bank	<u>80,000</u>
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a/ General trust funds (statement III)	2,858,426
Technical co-operation trust funds (statement V.1)	4,495,012
Junior Professional Officers Programme trust funds (statement V.2)	1,301,011
International prizes in the field of the environment trust fund (statement V.3)	1,700,592
Special account for programme support costs (statement VI)	4,575,498
Counterpart contributions account (statement VII.1)	<u>15,521,234</u>
TOTAL	<u>70,451,773</u>

## ENVIRONMENT FUND

Non-convertible cash and bank deposits as at

31 December 1995

(United States dollars)

## Environment Fund (Statement II)

	Local currency	US dollar equivalent
Convertible roubles	5,106,391.11	194,182.17
Non-convertible roubles	6,686,691.50	1,495.90
Belarus roubles	32,077.00	7.18
Bulgarian leva	67,725.71	1,001.65
Chinese yuan	1,257,376.98	151,870.67
Cuban pesos	27,431.50	37,069.59
Hungarian forint	6,593,391.20	49,574.37
Polish zlotys	69,900.24	29,247.00
Romanian lei	489,732.60	35,030.94
Ukrainian karbovanets	75,484.00	16.89
Total		499,496.36

## UNEP General Trust Funds

Greek drachmas (statement VII.2)	1,845,371.00	7,852.64
Jamaican dollars (statement VII.3)	339,980.59	8,607.10
		16,459.74



## UNITED NATIONS ENVIRONMENT PROGRAMME ALL FUNDS SUMMARY

Statement of cash flows for the biennium ended 31 December 1995

(United States dollars)

	Environ- ment Fund	General Trust Funds	Multi- lateral Fund	Technical Cooperation Trust Funds	Junior Professional Officers Prizes	Special Account for Programme Support costs	Counter- part Mediterranean region	Counter- part Caribbean region	Revolving Fund (Info.)	Self- financing activities	Total 1995
Cash flows from operating activities											
Net excess (shortfall) of income over expenditure	(34,138,171)	8,264,942	205,231,073	468,478	(472,395)	298,366	3,138,244	(68,262)	73,604	(21,384)	183,171,861
(Increase) decrease in contributions receivable	76,822	(4,789,763)	(72,093,026)	76,261	-	-	408,353	30,070	-	-	(76,291,283)
(Increase) decrease in other accounts receivable	(3,789,403)	(480,485)	(100,636)	(354,250)	(17,496)	(552,029)	(63,936)	648	17,461	(813)	(5,292,252)
(Increase) decrease in other assets	(1,003,747)	(35,713)	(39,379,412)	(16,751)	-	-	(3,105)	-	-	(68,718)	(40,507,446)
(Increase) decrease in contributions received in advance	371,071	8,277,648	36,288,545	-	-	-	-	-	-	-	44,937,264
Increase (decrease) in unliquidated obligations	(1,193,307)	666,050	268,156	493,052	11,022	(64,153)	308,580	(8,232)	-	11,485	498,573
Increase (decrease) in other accounts payable	724,692	(582,224)	(10,924)	277,567	226,581	149,533	10,074,400	9,384	14,612	166,469	10,906,379
Less: Interest income	(3,513,343)	(1,482,716)	(16,913,456)	(2,241,368)	(153,576)	(348,138)	-	4,825	-	-	(24,800,698)
NET CASH FROM OPERATING ACTIVITIES	(42,465,386)	9,837,739	113,290,320	(1,297,011)	(405,864)	67,313	13,862,536	89,175	105,677	87,039	92,622,398
Cash flows from investing and financing activities											
(Increase) decrease in inter-fund balances receivable	(5,132,671)	(4,390,964)	24,653	(1,472,187)	(524,524)	-	(3,518,410)	(83,058)	-	(7,039)	(15,138,082)
Increase (decrease) in inter-fund balances payable	17,694,700	(726,514)	163,303	6,711,868	(126,016)	724,836	(1,642,094)	-	42,110	-	22,827,371
(Increase) decrease in operating funds provided to executing agencies	(5,828,111)	(1,145,658)	(152,266,833)	(716,000)	-	-	-	-	-	-	(159,956,602)
Increase (decrease) in operating funds provided by executing agencies	5,833,549	(938)	16,913,456	2,241,368	153,576	348,138	-	-	-	-	5,832,611
Plus: Interest income	3,513,343	1,482,716	-	-	-	-	-	-	-	-	24,800,698
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	16,080,810	(4,781,358)	(135,165,421)	6,765,049	(496,964)	1,072,974	(5,160,504)	(83,058)	(33,882)	(7,039)	(121,634,004)
Cash flows from other sources											
Savings on, or cancellation of, prior periods' obligations	962,269	-	-	-	-	102,697	-	-	(71,795)	-	1,064,966
Transfer to other funds	-	-	-	-	-	-	-	-	(71,795)	-	(71,795)
NET CASH FROM OTHER SOURCES	962,269	-	-	-	-	102,697	-	-	(71,795)	-	993,171
Net Increase (Decrease) in cash and Term Deposits	(25,422,307)	5,056,381	(21,875,101)	5,468,038	(902,828)	200,592	8,702,032	6,117	9,391	80,000	(28,018,435)
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	53,399,826	17,802,045	34,316,522	19,026,974	2,203,839	1,500,000	6,819,202	1,735	(784)	-	138,985,607
CASH AND TERM DEPOSITS, END OF PERIOD	27,977,519	22,858,426	12,441,421	24,495,012	1,301,011	1,700,592	15,521,234	7,852	8,607	80,000	110,967,172

## Combined statement of income and expenditure and changes in reserves

(United States

	Mediterranean	Kuwait Action Plan	CITES	East Asian Seas	Caribbean	West and Central African Region	East African Regional Seas	Environmental Training Network
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Income</b>								
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Voluntary contributions (sch.3.1.)	8,085,002	-	8,819,658	231,200	1,595,893	27,639	752,162	20,000
Interest income	341,945	4,157	56,322	66,681	155,670	60,336	108,558	10,151
Miscellaneous income	1,722,053	-	289,883	60,342	2,560	-	374,666	-
Gain on exchange	-	-	814,184	-	1,322,508	-	-	-
<b>TOTAL INCOME</b>	<b>10,149,000</b>	<b>4,157</b>	<b>9,980,047</b>	<b>358,223</b>	<b>3,076,631</b>	<b>87,975</b>	<b>1,235,386</b>	<b>30,151</b>
<b>Expenditure</b>								
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Staff and other personnel costs	3,767,951	-	4,315,589	87,879	1,081,495	145,717	326,098	19,327
Consultants	687,255	-	16,795	6,900	89,086	17,409	52,008	12,391
Travel	504,240	-	377,974	2,069	47,038	19,691	70,252	17,566
Contractual services	865,967	-	789,446	15,000	350,176	96,000	94,018	-
Fellowships	74,525	-	-	-	15,435	-	-	54,179
Meetings and conferences	806,000	-	170,073	903	127,435	18,330	95,005	3,822
Rentals	-	-	105,253	-	37,903	-	-	-
Operating expenses	380,276	-	158,294	995	(4,031)	(287)	3,137	-
Acquisitions	54,980	-	124,690	32,903	(20,760)	-	88,947	-
Reporting costs	176,653	-	155,273	-	54,551	-	664	39,727
Sundry	401,088	-	260,859	544	115,760	3,176	2,866	-
UNEP participation costs	12,859	-	-	-	42,851	11,110	6,787	-
Hospitality	5,964	-	2,067	-	4,720	-	2,345	-
Loss on exchange	4,657	-	-	-	-	-	-	-
Programme support costs (statement VI)	1,005,908	-	841,921	19,135	252,416	40,449	96,476	19,111
<b>TOTAL EXPENDITURE</b>	<b>8,748,323</b>	<b>-</b>	<b>7,318,234</b>	<b>166,328</b>	<b>2,194,075</b>	<b>351,595</b>	<b>838,603</b>	<b>166,123</b>
<b>Excess (shortfall) of income over expenditure</b>	<b>1,400,677</b>	<b>4,157</b>	<b>2,661,813</b>	<b>191,895</b>	<b>882,556</b>	<b>(263,620)</b>	<b>396,783</b>	<b>(135,972)</b>
Prior period adjustments	-	-	2,650	108,500	-	(4,165,292)	-	6,295
<b>NET EXCESS(SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>1,400,677</b>	<b>4,157</b>	<b>2,664,463</b>	<b>300,395</b>	<b>882,556</b>	<b>(4,428,912)</b>	<b>396,783</b>	<b>(129,677)</b>
<b>RESERVES AND FUND BALANCES, BEGINNING OF PERIOD</b>	<b>5,114,440</b>	<b>85,273</b>	<b>2,501,050</b>	<b>818,194</b>	<b>2,751,688</b>	<b>4,858,036</b>	<b>2,554,119</b>	<b>321,893</b>
<b>RESERVES AND FUND BALANCES, END OF PERIOD</b>	<b>6,515,117</b>	<b>89,430</b>	<b>5,165,513</b>	<b>1,118,589</b>	<b>3,634,244</b>	<b>429,124</b>	<b>2,950,902</b>	<b>192,216</b>

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and fund balances for the biennium ended 31 December 1995  
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dollars)

Montreal Protocol	Vienna Conven- tion	Conserva- tion of Migratory Species	Basel Conven- tion	Implemen- tation of Basel Conven- tion	Bio- diversity Convention (Interim Secrtrt.)	Bio- diversity Convention	North- West Pacific Region	Total	
								1994-1995	1992-1993
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
6,749,586	907,506	1,606,928	3,685,220	856,352	3,275,000	4,787,115	70,000	41,469,261	29,594,434
239,150	74,073	129,807	143,809	28,834	63,223	-	-	1,482,716	935,390
-	-	-	784,901	-	-	2,945,160	-	6,179,565	1,507,019
-	363	11,785	-	-	-	-	-	2,148,840	8,706
6,988,736	981,942	1,748,520	4,613,930	885,186	3,338,223	7,732,275	70,000	51,280,382	32,045,549
1,814,862	312,576	734,933	2,294,479	5,591	2,548,354	2,003,418	-	19,458,269	10,048,537
96,871	-	41,804	38,833	-	73,771	136,124	-	1,269,247	696,137
169,831	17,323	94,809	73,475	30,480	240,350	382,074	-	2,047,172	892,332
373,332	-	56,200	11,457	-	5,651	132,224	-	2,789,471	5,567,541
-	-	-	-	59,935	-	-	-	204,074	-
1,344,480	(40,882)	239,650	320,745	496,960	344,839	1,167,632	-	5,094,992	2,222,061
-	(27)	-	39,418	467	11,985	35,067	-	230,066	137,936
20,315	4,546	27,600	15,285	-	33,266	53,325	-	692,721	513,693
14,847	4,018	19,823	34,139	-	3,744	43,648	-	400,979	189,323
147,285	(17,454)	(290)	24,948	-	29,109	54,869	-	665,335	414,143
242,811	30,070	27,107	112,625	-	95,565	200,989	-	1,493,460	758,275
-	-	-	-	-	-	(37)	-	73,570	182,899
(5,382)	(8,970)	933	10,578	-	17,103	11,002	-	40,360	135,325
-	-	-	-	-	-	-	-	4,657	11,228
548,503	39,156	161,534	386,877	77,146	442,486	548,644	-	4,479,762	2,828,565
4,767,755	340,356	1,404,103	3,362,859	670,579	3,846,223	4,768,979	-	38,944,135	24,597,995
2,220,981	641,586	344,417	1,251,071	214,607	(508,000)	2,963,296	70,000	12,336,247	7,447,554
-	1,414	-	(100,000)	-	75,128	-	-	(4,071,305)	(1,709,499)
2,220,981	643,000	344,417	1,151,071	214,607	(432,872)	2,963,296	70,000	8,264,942	5,738,055
3,260,693	850,110	1,898,412	1,135,251	199,492	422,272	-	-	26,770,923	21,032,868
5,481,674	1,493,110	2,242,829	2,286,322	414,099	(10,600)	2,963,296	70,000	35,035,865	26,770,923

## Combined statement of assets, liabilities, reserves

(United States)

	Mediterranean	Kuwait Action Plan	CITES	East Asian Seas	Caribbean	West and Central African Region	East African Regional Seas	Environmental Training Network
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Assets</b>								
-----								
Cash and term deposits (sch.2.1)	5,728,770	75,188	4,203,733	794,732	2,196,041	440,928	1,416,642	181,790
Voluntary contributions receivable (sch. 3.1)	5,375,886	-	5,914,177	170,377	1,551,982	-	1,553,946	71,279
Inter-fund balances receivable (note 7)	-	-	-	278,067	116,338	-	31,808	-
Other accounts receivable	137,820	455	151,677	13,012	94,903	10,275	29,757	13,742
Other assets-Deferred charges (note 5)	33,019	-	26,985	-	-	-	-	-
Operating funds provided to executing agencies	811,123	22,541	4,762	26,529	2,791	-	-	-
<b>TOTAL ASSETS</b>	<b>12,086,618</b>	<b>98,184</b>	<b>10,301,334</b>	<b>1,282,717</b>	<b>3,962,055</b>	<b>451,203</b>	<b>3,032,153</b>	<b>266,811</b>
=====								
<b>Liabilities</b>								
-----								
Contributions received in advance (sch.3.1)	4,406,325	-	4,352,318	155,700	-	-	-	-
Unliquidated obligations	291,970	-	411,914	2,320	233,398	-	60,438	42,100
Inter-fund balances payable (note 6)	568,206	8,300	240,734	-	-	15,532	-	18,081
Other accounts payable	305,000	454	130,855	6,108	94,413	6,547	20,813	14,414
Other liabilities - advances by executing agencies	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>5,571,501</b>	<b>8,754</b>	<b>5,135,821</b>	<b>164,128</b>	<b>327,811</b>	<b>22,079</b>	<b>81,251</b>	<b>74,595</b>
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dollars)

Montreal Protocol	Vienna Conven- tion	Conserva- tion of Migratory Species	Basel Conven- tion	Implemen- tation of Basel Conven- tion	Bio- diversity Convention (Interim Secrtrt.)	Bio- diversity Convention	North- West Pacific Region	Total	
								1995	1993
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
2,494,332	900,071	1,857,100	2,132,223	343,621	56,894	36,361	-	22,858,426	17,802,045
5,270,871	330,062	1,225,887	526,869	13,867	-	8,142,662	-	30,147,865	25,358,102
572,825	283,759	-	-	122,897	185,185	2,832,140	70,000	4,493,019	102,055
114,069	15,858	166,254	21,196	4,343	108,765	37,306	-	919,432	438,947
9,750	-	-	-	-	-	-	-	69,754	34,041
340,000	-	-	-	-	-	-	-	1,207,746	62,088
8,801,847	1,529,750	3,249,241	2,680,288	484,728	350,844	11,048,469	70,000	59,696,242	43,797,278
2,818,209	-	823,143	-	-	-	6,964,445	-	19,520,140	11,242,492
433,724	11,562	129,669	187,284	44,024	265,950	982,474	-	3,096,827	2,430,777
-	-	4,204	187,278	-	-	-	-	1,042,335	1,768,849
68,240	25,078	42,138	19,404	26,605	95,494	138,254	-	993,817	1,576,041
-	-	7,258	-	-	-	-	-	7,258	8,196
3,320,173	36,640	1,006,412	393,966	70,629	361,444	8,085,173	-	24,660,377	17,026,355



	Mediterranean	Kuwait Action Plan	CITES	East Asian Seas	Caribbean	West and Central African Region	East African Regional Seas	Environ- mental Training Network
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reserves and Fund balances								
Cumulative surplus (deficit)	6,515,117	89,430	5,165,513	1,118,589	3,634,244	429,124	2,950,902	192,216
TOTAL RESERVES AND FUND BALANCES	6,515,117	89,430	5,165,513	1,118,589	3,634,244	429,124	2,950,902	192,216
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	12,086,618	98,184	10,301,334	1,282,717	3,962,055	451,203	3,032,153	266,811

- 
- (1) Trust Fund for the Protection of the Mediterranean Sea against Pollution.
  - (2) Regional Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of Bahrain, Iran (Islamic Republic of), Iraq, Kuwait, Oman, Qatar, Saudi Arabia and United Arab Emirates.
  - (3) Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora.
  - (4) Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas.
  - (5) Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme.
  - (6) Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region.
  - (7) Regional Seas Trust Fund for the East African Region.
  - (8) Trust Fund for the Environmental Training Network in Latin America and the Caribbean.

								Statement III (concluded)	
Montreal Protocol	Vienna Conven- tion	Conserva- tion of	Basel	Implemen- tation of	Bio- diversity	Bio- diversity (Interim Secrtrt.)	North- West Pacific Region	Total	
		Migratory Species	Conven- tion	Basel Conven- tion	Convention			1995	1993
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
5,481,674	1,493,110	2,242,829	2,286,322	414,099	(10,600)	2,963,296	70,000	35,035,865	26,770,923
5,481,674	1,493,110	2,242,829	2,286,322	414,099	(10,600)	2,963,296	70,000	35,035,865	26,770,923
8,801,847	1,529,750	3,249,241	2,680,288	484,728	350,844	11,048,469	70,000	59,696,242	43,797,278

- (9) Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.
- (10) Trust Fund for the Vienna Convention on the Protection of the Ozone Layer.
- (11) Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals.
- (12) Trust Fund for the Basel Convention On The Control Of Transboundary Movements Of Hazardous wastes and their Disposal.
- (13) 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.
- (14) Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention.
- (15) Trust Fund for the Convention on Biological Diversity.
- (16) Trust Fund for the Protection, Management and Development of the Coastal and Marine Environment and the Resources of the Northwest Pacific Region.

UNEP GENERAL TRUST FUNDS

Schedule 3.1

Combined status of contributions as at 31 December 1995

(United States dollars)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years'	Pledges for 1994 and 1995	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years
Trust Fund for the Protection of the Mediterranean Sea Against Pollution							
Albania	2,695	-	5,660	3,084	-	2,830	5,525
Algeria	(7,853)	-	84,892	46,266	-	77,039	-
Bosnia and Herzegovina	-	-	24,256	13,219	-	-	24,256
Croatia	-	-	78,424	42,741	-	39,212	39,212
Cyprus	-	-	11,320	6,169	-	11,320	-
Egypt	-	-	39,616	21,591	-	39,616	-
France	-	-	3,069,874	1,673,082	-	3,069,874	-
Greece	-	-	227,188	123,818	-	250,000	(22,812)
Israel	-	-	118,850	64,773	-	118,850	-
Italy	2,291,801	-	2,536,264	1,382,264	-	4,828,065	-
Lebanon	2,695	-	5,660	3,084	-	5,525	2,830
Libyan Arab Jamahiriya	257,283	-	159,274	86,805	-	-	416,557
Malta	-	-	5,660	3,084	-	8,490	(2,830)
Monaco	-	-	5,660	3,084	-	2,830	2,830
Morocco	-	-	22,638	12,338	-	11,319	11,319
Slovenia	-	-	54,170	29,522	-	54,170	-
Spain	577,115	-	1,211,942	660,508	-	1,789,057	-
Syrian Arab Republic	10,778	-	22,638	12,338	-	10,780	22,636
Tunisia	-	-	16,978	9,253	-	16,916	62
Turkey	-	-	181,912	99,143	-	181,912	-
Yugoslavia	469,976	-	-	-	-	-	469,976
European Community	96,250	-	202,126	110,159	-	298,376	-
Subtotal	3,700,740	-	8,085,002	4,406,325	-	10,816,181	969,561
							4,406,325

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years	Unpaid pledges for future years
-----								
Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)								
-----								
Afghanistan	162	-	1,000	462	-	482	680	462
Algeria	8,164	-	16,639	7,399	-	24,803	-	7,399
Argentina	68,526	-	72,628	26,358	-	6,200	134,954	26,358
Australia	55,674	-	141,836	69,826	-	197,510	-	69,826
Austria	-	-	61,056	34,682	-	61,056	-	34,682
-----								
Bahamas	1,942	-	2,125	925	-	3,390	677	925
Bangladesh	-	-	853	462	-	853	-	462
Barbados	307	-	959	462	-	793	473	462
Belgium	-	-	95,198	49,017	-	95,198	-	49,017
Belize	368	-	1,052	462	-	-	1,420	462
Benin	-	-	829	462	-	829	-	462
-----								
Bolivia	1,528	-	1,289	462	-	-	2,817	462
Botswana	154	-	1,013	462	-	1,167	-	462
Brazil	59,410	-	141,882	73,526	-	158,046	43,246	73,526
-----								
Brunei	-	-	2,573	1,387	-	2,573	-	1,387
Darussalam	-	-	11,647	6,012	-	11,739	-	6,012
Bulgaria	92	-	1,289	462	-	-	2,493	462
Burkina Faso	1,204	-	1,221	462	-	-	2,187	462
Burundi	966	-	1,289	462	-	-	2,937	462
Cameroon	1,648	-	-	-	-	-	-	-
-----								
Canada	-	-	269,349	143,814	-	269,349	-	143,814
-----								
Central African Republic	-	-	960	462	-	767	193	462
Chad	1,312	-	1,289	462	-	-	2,601	462
Chile	3,744	-	8,342	3,699	-	4,350	7,736	3,699
China	-	-	70,306	35,607	-	70,306	-	35,607
Colombia	4,022	-	11,808	6,012	-	23,750	(7,920)	6,012
Comoros	-	-	395	-	-	-	395	-
Congo	1,050	-	1,246	462	-	-	2,296	462

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid	
							pledges for 1995 and prior years	pledges for future years
Cote D'Ivoire	-	-	414	-	-	-	414	-
Costa Rica	-	-	(2,850)	462	13,348	14,850	(31,048)	462
Cuba	7,950	-	10,785	4,162	-	-	18,735	4,162
Cyprus	-	-	1,704	925	-	1,704	-	925
Czech Republic	-	-	19,342	17,110	20,970	15,737	(17,365)	17,110
Denmark	-	-	51,850	30,058	-	51,850	-	30,058
Djibouti	554	-	1,105	462	-	-	1,659	462
Dominican Rep.	972	-	1,951	925	-	945	1,978	925
Ecuador	1,106	-	2,620	1,387	-	3,482	244	1,387
Egypt	2,581	-	6,360	3,237	-	8,985	(44)	3,237
El Salvador	1,562	-	1,289	462	-	-	2,851	462
Equatorial Guinea	531	-	1,097	462	-	-	1,628	462
Eritrea	-	-	434	462	-	434	-	462
Estonia	2,581	-	7,261	3,237	-	6,526	3,316	3,237
Ethiopia	-	-	889	462	-	416	473	462
Finland	-	-	46,969	26,358	-	46,969	-	26,358
France	-	-	509,254	277,455	259,543	249,711	-	277,455
Gabon	3,565	-	2,520	925	-	2,353	3,732	925
Gambia	368	-	852	462	-	747	473	462
Germany	-	-	729,353	412,945	386,287	343,066	-	412,945
Ghana	368	-	822	462	443	747	-	462
Greece	12,901	-	703	16,185	-	46,764	(33,160)	16,185
Guatemala	2,731	-	2,266	925	-	2,594	2,403	925
Guinea	648	-	1,130	462	-	-	1,778	462
Guinea-Bissau	1,042	-	1,242	462	-	-	2,284	462
Guyana	-	-	854	462	180	152	522	462
Honduras	92	-	877	462	-	1,260	(291)	462

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Collections Unpaid pledges for 1995 and future prior years	Unpaid pledges for future years
Hungary	-	-	14,890	8,324	7,975	6,915	-	8,324
India	13,273	-	31,375	16,647	-	44,648	-	16,647
Indonesia	20,684	-	19,067	7,399	7,803	14,206	-	17,742
Iran (Islamic Rep. of)	38,751	-	83,957	35,607	-	-	-	122,708
Israel	-	-	19,857	10,636	-	19,857	-	35,607
								10,636
Italy	158,173	-	452,734	198,380	-	161,780	-	198,380
Japan	-	-	1,118,117	575,719	-	1,118,117	-	575,719
Jordan	-	-	857	462	-	384	-	473
Kenya	-	-	918	462	-	392	-	526
Korea, Rep. Of	-	-	82,215	31,907	-	74,036	-	8,179
								31,907
Liberia	1,366	-	1,289	462	-	162	-	2,493
Liechtenstein	-	-	857	462	-	1,804	-	(947)
Luxembourg	-	-	4,382	2,775	2,658	4,626	-	(2,902)
Madagascar	987	-	1,229	462	-	-	-	2,216
Malawi	-	-	894	462	187	-	-	707
								462
Malaysia	-	-	10,392	5,549	-	10,392	-	5,549
Mali	-	-	553	462	-	-	-	553
Malta	-	-	813	462	432	381	-	462
Mauritius	-	-	800	462	800	-	-	462
								462
Mexico	-	-	72,869	40,693	36,848	-	-	36,021
Monaco	-	-	846	462	-	846	-	462
Morocco	1,106	-	3,181	1,387	-	1,446	-	2,841
Mozambique	-	-	849	462	443	406	-	462
								462
Namibia	856	-	1,190	462	-	-	-	2,046
Nepal	252	-	1,018	462	-	-	-	1,270
Netherlands	-	-	128,665	69,364	-	128,665	-	-
New Zealand	-	-	19,145	11,098	-	19,145	-	-
								69,364
								11,098

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years
Nicaragua	-	-	929	462	63	-	866
Niger	1,561	-	1,289	462	-	-	462
Nigeria	2,721	-	19,717	9,248	-	-	2,850
Norway	-	-	40,716	25,433	-	-	22,438
Pakistan	3,158	-	6,375	2,775	2,984	66,763	(26,047)
Panama	212	-	1,613	925	-	-	6,549
						2,355	(530)
Papua New Guinea	535	-	1,099	462	-	-	1,634
Paraguay	1,393	-	2,067	925	-	-	(1,333)
Peru	-	-	4,316	2,775	4,911	4,793	(595)
Philippines	-	-	4,860	3,237	4,577	7,323	(7,040)
Poland	-	-	40,214	21,734	-	40,214	-
Portugal	17,390	-	21,600	9,248	-	38,990	-
Romania	-	-	8,722	7,861	-	-	8,722
Russian Fed.	-	-	994,860	310,287	96,603	554,159	344,098
Rwanda	1,366	-	1,289	462	-	-	2,655
St. Kitts & Nevis	-	-	796	462	-	317	479
Saint Lucia	-	-	882	462	-	882	-
Saint Vincent & the Grenadines	1,339	-	1,289	462	-	-	-
Senegal	1,550	-	1,289	462	-	-	2,628
Seychelles	368	-	1,052	462	-	-	2,839
Sierra Leone	-	-	434	462	-	-	1,420
						-	434
Singapore	-	-	10,392	5,549	-	10,392	-
Slovak Republic	-	-	16,267	8,324	-	16,267	-
Somalia	1,678	-	1,289	462	-	-	2,967
South Africa	-	-	35,168	18,959	-	15,751	19,417
						-	18,959

## Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments Pledges and Pledges			Collections			Unpaid		
		to prior years'	for 1994 and 1995	for future years	in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Collections in 1994-1995 for 1995 and for future prior years	pledges for 1995 and future prior years	pledges for 1995 and future prior years	pledges for 1995 and future prior years
Spain	4,207	-	175,702	91,560	-	179,909	-	-	-	91,560
Sri Lanka	368	-	931	462	-	1,299	-	-	-	462
Sudan	1,528	-	1,289	462	-	-	-	2,817	-	462
Suriname	368	-	1,052	462	-	-	-	1,420	-	462
Sweden	-	-	90,659	51,329	48,016	42,643	-	-	-	51,329
Switzerland	-	-	92,531	53,641	-	92,531	-	-	-	53,641
Thailand	-	-	9,497	5,087	-	9,497	-	-	-	5,087
Togo	1,117	-	1,265	462	-	-	-	2,382	-	462
Trinidad & Tobago	4,947	-	4,966	2,312	-	6,706	-	3,207	-	2,312
Tunisia	-	-	2,869	1,387	-	1,614	-	1,255	-	1,387
Uganda	693	-	1,181	462	-	1,443	-	431	-	462
United Arab Emirates	7,743	-	21,627	9,711	9,304	10,120	-	9,946	-	9,711
United Kingdom	-	-	434,769	232,137	-	434,769	-	-	-	232,137
United Rep. of Tanzania	-	-	947	462	-	-	-	947	-	462
U.S.	-	-	2,300,496	1,156,062	26,346	2,021,930	-	252,220	-	1,156,062
Uruguay	4,813	-	5,157	1,850	-	-	-	9,970	-	1,850
Vanuatu	-	-	1,147	462	158	719	-	270	-	462
Venezuela	38,013	-	57,323	22,659	-	5,566	-	89,770	-	22,659
Viet Nam	-	-	808	462	-	760	-	48	-	462
Zaire	954	-	1,202	462	-	-	-	2,156	-	462
Zambia	637	-	1,002	462	1,166	-	-	473	-	462
Zimbabwe	-	-	589	462	1,313	-	-	(724)	-	462
Subtotal	583,932	-	8,819,658	4,352,318	933,358	6,908,373	-	1,561,859	-	4,352,318



Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for future prior years
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## Regional Trust Fund for the Implementation of the Action Plan For the Protection and Development of the Marine Environment

## and Coastal Areas of the East Asian Seas

Australia	-	15,000	0	15,000	-	15,000	-	15,000
Cambodia	-	-	5,000	5,000	-	10,000	-	(5,000)
China	-	-	15,000	15,000	-	15,000	-	15,000
Indonesia	-	33,000	66,000	33,000	-	99,000	-	33,000
Korea, Rep. Of	-	-	15,000	15,000	-	15,000	-	15,000
Malaysia	-	18,700	37,400	18,700	-	55,100	-	18,700
Philippines	34,979	20,900	41,800	25,000	-	120,802	-	(23,123)
Singapore	-	-	2,200	1,100	-	2,200	-	1,100
Thailand	41,800	20,900	41,800	20,900	-	62,700	-	41,800
Viet Nam	-	-	7,000	7,000	-	7,000	-	7,000
Subtotal	76,779	108,500	231,200	155,700	-	401,802	-	14,677

## Regional Trust Fund for the Implementation of the Action Plan For the Caribbean Environment Programme

Anguilla	-	-	5,000	-	-	2,500	-	2,500
Antigua & Barbuda	65,800	-	16,450	-	-	82,250	-	82,250
Antilles	-	-	-	-	-	-	-	-
(Netherlands)	37,128	-	16,450	-	-	44,256	-	9,322
Aruba	1,345	-	15,000	-	-	10,611	-	5,734
Bahamas	5,758	-	16,450	-	-	18,711	-	3,497
Barbados	-	-	16,450	-	-	16,460	-	(10)
Belize	2,000	-	15,000	-	-	17,000	-	-
Cayman Islands	-	-	9,675	-	-	9,675	-	-
Colombia	534	-	30,940	-	-	18,064	-	13,410
Costa Rica	82,615	-	17,898	-	-	-	-	100,513
Cuba	38,007	-	30,940	-	-	6,699	-	62,248

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years
Dominica	5,438	-	16,450	-	32,581	(10,693)
Dominican Republic	116,082	-	19,347	-	-	135,429
France	-	-	375,000	-	375,000	-
Grenada	83,378	-	16,450	-	8,616	91,212
Guatemala	107,388	-	17,898	-	20,000	105,286
Guyana	7,128	-	16,450	-	-	23,578
Haiti	82,250	-	16,450	-	-	98,700
Honduras	17,125	-	16,450	-	15,426	18,149
Jamaica	14,168	-	25,000	-	9,277	29,891
Mexico	(539)	-	80,000	-	39,624	39,837
Montserrat	30,000	-	5,000	-	-	35,000
Nicaragua	42,222	-	16,450	-	-	58,672
Panama	12,046	-	17,898	-	15,550	14,394
St. Kitts & Nevis	-	-	5,000	-	9,322	(4,322)
St. Lucia	-	-	15,000	-	15,000	-
St. Vincent & the Grenadines	45,000	-	15,000	-	-	60,000
Suriname	74,022	-	16,450	-	-	90,472
Sweden	93,006	-	-	-	-	93,006
Trinidad & Tobago	(7,014)	-	19,347	-	15,809	(3,476)
Turks & Caicos Islands	22,500	-	9,000	-	-	31,500
United States of America	-	-	446,000	-	446,000	-
Venezuela	135,883	-	230,000	-	-	365,883
Virgin Islands (UK)	-	-	11,000	-	11,000	-
Subtotal	1,113,270	-	1,595,893	-	1,157,181	1,551,982

Countries/ Organizations	Collections				Unpaid	
	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges and 1995	Pledges adjustments for 1994 future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and prior years	Unpaid pledges for 1995 and future years
Trust Fund for the Protection and Development of the Marine Environment and the Coastal Areas of the West and Central African Region						
Angola	18,600	(18,600)	-	-	-	-
Benin	148,800	(148,800)	-	-	-	-
Cameroon	204,600	(204,600)	-	-	-	-
Cape Verde	204,600	(204,600)	-	-	-	-
Congo	172,625	(172,625)	-	-	-	-
Cote d'Ivoire	124,527	(124,527)	25,094	-	25,094	-
Equatorial Guinea	204,600	(204,600)	-	-	-	-
Gabon	14,235	(14,235)	-	-	-	-
Gambia	189,191	(189,191)	2,545	-	2,545	-
Ghana	276,082	(276,082)	-	-	-	-
Guinea	204,600	(204,600)	-	-	-	-
Guinea-Bissau	204,600	(204,600)	-	-	-	-
Liberia	171,600	(171,600)	-	-	-	-
Mauritania	204,600	(204,600)	-	-	-	-
Nigeria	1,082,564	(1,082,564)	-	-	-	-
Sao Tome & Principe	111,600	(111,600)	-	-	-	-
Senegal	76,173	(76,173)	-	-	-	-
Sierra Leone	204,600	(204,600)	-	-	-	-
Togo	75,395	(75,395)	-	-	-	-
Zaire	271,700	(271,700)	-	-	-	-
Subtotal	4,165,292	(4,165,292)	27,639	-	27,639	-

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years
Regional Seas Trust fund for the East African Region						
Comoros	81,600	-	27,200	-	-	108,800
France	-	-	140,500	-	140,500	-
Kenya	244,806	-	81,602	-	22,011	304,397
Madagascar	87,073	-	40,801	-	-	127,874
Mauritius	163,203	-	54,401	-	-	217,604
Mozambique	244,806	-	81,602	-	-	326,408
Seychelles	33,655	-	27,200	-	-	60,855
Somalia	54,400	-	27,200	-	-	81,600
Sweden	-	-	190,054	-	190,054	-
United Republic of Tanzania	244,806	-	81,602	-	-	326,408
Subtotal	1,154,349	-	752,162	-	352,565	1,553,946

## Trust Fund for the Environmental Training Network in Latin America and the Caribbean

Argentina	40,000	-	-	-	-	40,000
Barbados	-	-	-	-	-	-
Bolivia	10,000	-	-	-	-	10,000
Brazil	(7,307)	1,295	20,000	-	49,554	(35,566)
Chile	-	-	-	-	-	-
Colombia	28,158	-	-	-	6,703	21,455
Costa Rica	12,584	-	-	-	-	12,584
Cuba	30,000	-	-	-	-	30,000
Dominican Republic	-	-	-	-	-	-
Ecuador	4,519	-	-	-	-	4,519
El Salvador	15,000	-	-	-	-	15,000

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges and 1995	Pledges and adjustments for 1994 and 1995 years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years	Unpaid pledges for future years
Guatemala	15,000	-	-	-	20,000	(5,000)	-
Honduras	15,000	-	-	-	-	15,000	-
Mexico	(35,281)	-	-	-	9,455	(44,736)	-
Nicaragua	15,000	-	-	-	-	15,000	-
Panama	(5,000)	5,000	-	-	5,000	(5,000)	-
Paraguay	15,000	-	-	-	27,800	(12,800)	-
Peru	30,000	-	-	-	-	30,000	-
Trinidad & Tobago	-	-	-	-	10,000	(10,000)	-
Uruguay	(5,000)	-	-	-	-	(5,000)	-
Venezuela	12,000	-	-	-	16,177	(4,177)	-
Subtotal	189,573	6,295	20,000	-	144,689	71,279	-

## Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer

Algeria	-	-	10,812	-	10,812	-	4,486
Argentina	-	-	38,521	-	16,150	22,371	13,459
Australia	-	-	102,047	-	98,809	3,238	41,498
Austria	-	-	50,685	-	50,685	-	24,254
Belarus	35,078	-	32,438	-	-	67,516	8,201
Belgium	29,400	-	71,536	-	61,766	39,270	28,249
Brazil	-	-	107,453	-	45,049	62,404	45,423
Bulgaria	-	-	8,785	-	8,785	-	-
Canada	-	(6,845)	210,175	-	203,330	-	86,991
China	-	-	52,037	-	52,037	-	20,609
Colombia	-	-	8,785	-	-	8,785	2,804
Croatia	3,606	-	8,785	-	7,289	5,102	-
Czech Republic	-	-	28,384	-	28,670	(286)	7,290

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and prior years	Collections in 1994-1995 for future years	Unpaid pledges for 1995 and prior years	Unpaid pledges for future years
Denmark	-	-	43,927	20,118	-	43,927	-	-	20,118
Finland	-	-	38,521	17,314	99	38,422	-	-	17,314
France	-	-	405,482	179,660	-	405,482	-	-	179,660
Germany	155,712	-	603,493	253,543	-	759,205	-	-	253,543
Greece	-	-	23,653	10,655	174	10,000	-	13,479	10,655
Hungary	-	-	12,164	3,925	-	12,164	-	-	3,925
India	-	-	24,329	8,692	-	24,329	-	-	8,692
Indonesia	-	-	10,812	3,925	-	10,812	-	-	3,925
Iran (Islamic Rep of)	37,545	-	52,037	13,108	-	-	-	89,582	13,108
Ireland	-	-	12,164	5,888	-	12,164	-	-	5,888
Israel	-	-	15,544	7,500	-	15,544	-	-	7,500
Italy	109,211	-	289,919	145,733	-	368,969	-	30,161	145,733
Japan	64,197	-	841,376	432,783	-	905,573	-	-	432,783
Korea, Rep. Of	27,855	-	46,630	22,922	-	74,485	-	-	22,922
Kuwait	-	-	16,895	5,327	-	16,895	-	-	5,327
Libyan Arab, Jamahiriya	22,413	-	16,219	5,678	-	-	-	38,632	5,678
Liechtenstein	-	-	-	-	-	-	-	-	-
Malaysia	-	-	8,110	3,925	-	7,779	-	331	3,925
Maldives	-	-	-	-	-	2,000	-	(2,000)	-
Malta	-	-	-	-	-	-	-	-	-
Mexico	-	-	59,471	22,081	944	-	-	58,527	22,081
Netherlands	41,603	-	101,371	44,512	-	142,974	-	-	44,512
New Zealand	-	-	16,219	6,729	95	16,124	-	-	6,729

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and prior years	Unpaid pledges for 1995 and future prior years	Unpaid pledges
Nigeria	9,681	-	13,516	-	-	23,197	3,224
Norway	-	-	37,170	-	-	-	15,702
Poland	-	-	31,763	-	-	-	9,463
Portugal	-	-	13,516	-	-	-	7,711
Romania	-	-	11,489	-	-	-	4,206
Russian Federation	186,105	-	453,464	-	-	-	124,774
Saudi Arabia	15,757	-	64,877	-	-	18,475	20,188
Singapore	-	-	8,110	-	-	80,634	3,925
Slovak Republic	-	-	10,588	-	-	-	-
South Africa	21,930	-	27,708	-	-	-	9,043
Spain	54,916	-	133,809	-	-	-	66,242
Sweden	-	15,000	75,014	27,197	-	-	34,418
Switzerland	-	-	78,393	-	-	31,368	33,927
Thailand	-	-	7,434	-	-	-	3,645
Turkey	13,190	-	18,247	-	-	-	10,515
Ukraine	119,344	-	126,375	-	-	-	31,965
United Arab Emirates	20,370	-	14,192	-	-	-	5,327
United Kingdom	-	-	339,253	-	-	34,562	149,028
United States of America	890,768	-	1,686,947	-	-	-	700,977
Uzbekistan	4,505	-	17,571	-	-	1,737,715	3,855
Venezuela	15,904	-	33,115	-	-	22,076	9,463
Yugoslavia	24,284	-	9,462	-	-	49,019	2,874
European Community	104,848	-	168,694	-	-	33,746	70,455
						(15,242)	
Subtotal	2,008,222	8,155	6,749,586	28,509	6,284,792	2,452,662	2,818,209

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments Pledges and to prior adjustments years' for 1994 pledges and 1995 years	Pledges for future years	Collections		Unpaid	
				in prior yrs for 1994-1995 and future years	in 1994-1995 for 1995 and for future prior years	pledges for 1995 and future prior years	pledges for future years

## Trust Fund for the Vienna Convention on the Protection of the Ozone Layer

Algeria	-	-	1,454	-	977	-	477
Argentina	906	-	5,180	-	1,698	-	4,388
Australia	-	-	13,721	-	13,721	-	-
Austria	-	-	6,816	-	6,816	-	-
Belarus	5,923	-	4,362	-	-	-	10,285
Belgium	10,379	-	9,632	-	13,536	-	6,475
Brazil	-	-	14,448	-	4,735	-	9,713
Bulgaria	-	-	1,181	-	1,181	-	-
Canada	-	-	28,260	-	28,260	-	-
China	2,008	-	6,997	-	9,005	-	-
Colombia	-	-	1,181	-	3,000	-	(1,819)
Croatia	1,038	-	1,181	-	1,425	-	794
Czech Republic	-	-	3,817	-	3,817	-	-
Denmark	-	-	5,907	-	5,907	-	-
Finland	-	-	5,180	-	5,180	-	-
France	-	-	54,521	-	54,521	-	-
Germany	-	-	81,146	-	81,146	-	-
Greece	-	-	3,180	-	2,000	-	1,180
Hungary	-	-	1,636	-	1,636	-	-
India	-	-	3,271	-	19,584	-	(16,313)
Indonesia	-	-	1,454	-	1,454	-	-
Iran (Islamic Rep of)	8,573	-	6,997	-	-	-	15,570
Ireland	-	-	1,636	-	1,636	-	-
Israel	-	-	2,090	-	2,090	-	-
Italy	-	-	38,982	-	38,982	-	-
Japan	-	-	113,132	-	93,132	-	20,000



## Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Collections			Unpaid		
				in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Collections in 1994-1995 for 1995 and for future prior years	pledges for 1995 and future prior years	pledges for 1995 and future prior years	pledges for 1995 and future prior years
Korea Rep. Of	-	1,414	6,270	-	-	2,055	-	5,629	-
Kuwait	1,996	-	2,272	-	-	2,741	-	1,527	-
Libyan Arab Jamahiriya	5,260	-	2,181	-	-	-	-	7,441	-
Liechtenstein	-	-	-	-	-	-	-	-	-
Malaysia	-	-	1,090	-	-	1,090	-	-	-
Mexico	(9,659)	-	7,997	-	-	-	-	(1,662)	-
Netherlands	14,637	-	13,630	-	-	28,267	-	-	-
New Zealand	-	-	2,181	-	-	2,181	-	-	-
Nigeria	2,471	-	1,818	-	-	-	-	4,289	-
Norway	-	-	4,998	-	-	8,166	-	(3,168)	-
Poland	339	-	4,271	-	-	4,610	-	-	-
Portugal	-	-	1,818	-	-	1,818	-	-	-
Romania	-	-	1,544	-	-	1,544	-	-	-
Russian Federation	88,622	-	60,973	-	-	149,595	-	-	-
Saudi Arabia	4,536	-	8,723	-	-	7,389	-	5,870	-
Singapore	-	-	1,090	-	-	733	-	357	-
Slovak Republic	-	-	1,751	-	-	1,751	-	-	-
South Africa	5,591	-	3,726	-	-	9,357	-	(40)	-
Spain	17,299	-	17,992	-	-	35,291	-	-	-
Sweden	-	-	10,087	-	-	3,306	-	6,781	-
Switzerland	-	-	10,087	-	-	10,087	-	-	-
Thailand	-	-	1,000	-	-	1,000	-	-	-
Turkey	3,020	-	2,453	-	-	5,473	-	-	-
Ukraine	11,089	-	16,992	-	-	28,081	-	-	-
United Arab Emirates	3,813	-	1,908	-	-	-	-	5,721	-
United Kingdom	-	-	45,617	-	-	45,617	-	-	-

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments Pledges and Pledges			Collections			Unpaid		
		to prior years'	for 1994 and 1995	for future years	in prior yrs for 1994-1995 and future years	in 1994-1995 for 1995 and for future prior years	in 1994-1995 for 1995 and for future prior years	pledges for 1995 prior years	pledges for 1995 prior years	pledges for 1995 prior years
U.S.	173,469	-	226,734	-	-	190,000	-	210,203	-	-
Uzbekistan	1,333	-	2,362	-	-	-	-	3,695	-	-
Venezuela	2,553	-	4,452	-	-	-	-	7,005	-	-
Yugoslavia	8,968	-	1,454	-	-	-	-	10,422	-	-
European Community	-	-	22,673	-	-	7,431	-	15,242	-	-
Subtotal	364,164	1,414	907,506	-	-	943,022	-	330,062	-	-

## Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals

Argentina	10,498	-	25,324	12,103	-	-	-	35,822	12,103	-
Australia	-	-	63,451	32,062	-	-	63,451	-	32,062	-
Belgium	18,596	-	45,914	22,507	-	-	64,510	-	22,507	-
Benin	1,226	-	439	212	-	-	-	1,665	212	-
Burkina Faso	350	-	439	212	-	-	-	789	212	-
Cameroon	1,226	-	439	212	-	-	-	1,665	212	-
Chile	1,260	-	3,282	1,699	-	-	-	4,542	1,699	-
Czech Republic	-	-	15,018	8,918	-	-	15,018	-	8,918	-
Denmark	-	-	27,613	13,801	-	-	27,613	-	13,801	-
Egypt	7,464	-	2,843	1,486	-	-	-	10,307	1,486	-
Finland	-	-	22,269	12,103	-	-	22,269	-	12,103	-
France	-	-	252,504	127,397	-	-	252,504	-	127,397	-
Germany	-	-	376,982	189,610	-	-	376,982	-	189,610	-
Ghana	-	-	439	212	-	-	210	229	212	-
Guinea	75	-	439	212	229	-	-	285	212	-
Guinea-Bissau	-	-	-	212	-	-	-	-	212	-
Hungary	3,050	-	8,054	3,822	-	-	8,054	3,050	3,822	-
India	-	-	15,038	7,644	-	-	7,486	7,552	7,644	-
Ireland	-	-	7,442	3,822	-	-	7,442	-	3,822	-
Israel	23,398	-	9,103	4,884	-	-	27,501	5,000	4,884	-

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994/95 for 1995 and for future prior years	Collections in 1994-1995 pledges for 1995 and prior years	Unpaid pledges for future years
Italy	123,150	-	170,804	91,089	-	-	293,954	91,089
Luxembourg	-	-	2,481	1,274	-	2,481	-	1,274
Mali	227	-	439	212	-	-	666	212
Monaco	12	-	439	212	-	451	-	212
Morocco	90	-	1,316	637	-	777	629	637
Netherlands	-	-	64,845	31,849	-	64,845	-	31,849
Niger	926	-	439	212	-	-	1,365	212
Nigeria	3,266	-	8,243	4,247	-	-	11,509	4,247
Norway	-	-	22,689	11,678	-	22,689	-	11,678
Pakistan	-	-	2,481	1,274	700	522	1,259	1,274
Panama	-	-	802	425	176	1,006	(380)	425
Philippines	-	-	2,728	1,486	-	2,728	-	1,486
Portugal	5,592	-	7,861	4,247	-	14,849	(1,396)	4,247
Saudi Arabia	-	-	40,761	20,384	-	40,761	-	20,384
Senegal	984	-	439	212	-	-	1,423	212
Slovak Republic	-	-	-	2,760	-	-	-	2,760
Somalia	1,226	-	439	212	-	-	1,665	212
South Africa	-	-	17,690	8,705	-	-	17,690	8,705
Spain	31,014	(31,014)	81,024	42,041	-	81,024	-	42,041
Sri Lanka	-	-	439	212	-	-	439	212
Sweden	-	-	47,803	23,569	-	47,803	-	23,569
Switzerland	-	-	12,691	24,630	-	12,691	-	24,630
Togo	-	-	-	159	-	-	-	159
Tunisia	212	-	1,240	637	-	1,449	3	637
United Kingdom	-	-	203,761	106,589	-	203,761	-	106,589
Uruguay	970	-	1,603	849	-	-	2,573	849
Zaire	-	-	439	212	-	-	439	212
European Community	11,000	-	36,000	-	-	47,000	-	-
Subtotal	245,812	(31,014)	1,606,928	823,143	1,105	1,417,877	402,744	823,143

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Collections Unpaid pledges for 1995 and future prior years	Unpaid pledges for future prior years
Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal							
Argentina	15,971	-	32,611	-	-	48,582	-
Australia	-	-	86,389	-	135,587	(49,198)	-
Austria	-	-	42,909	-	71,836	(28,927)	-
Belgium	-	-	60,644	-	25,324	35,320	-
Brazil	-	-	90,966	-	37,980	52,986	-
Canada	-	-	177,927	-	252,977	(75,050)	-
China	(14,990)	-	44,053	-	50,929	(21,866)	-
Cote D'Ivoire	-	-	-	-	109,375	(109,375)	-
Croatia	-	-	5,327	-	5,327	-	-
Czech Republic	-	-	22,834	-	24,685	(1,851)	-
Denmark	-	-	37,188	-	37,188	-	-
Finland	-	-	32,611	-	32,611	-	-
France	-	-	343,267	-	369,715	(26,448)	-
Germany	-	-	347,813	-	134,472	213,341	-
Greece	-	-	20,024	-	-	20,024	-
Hungary	-	-	10,298	-	11,091	(793)	-
India	10,068	-	20,597	-	-	30,665	-
Indonesia	-	-	9,153	-	3,822	5,331	-
Iran (Islamic Rep of)	-	-	44,053	-	-	44,053	-
Ireland	-	-	10,298	-	19,169	(8,871)	-
Israel	-	-	7,664	-	7,664	-	-
Italy	50,085	-	245,437	-	149,372	146,150	-
Japan	-	-	712,280	-	812,280	(100,000)	-
Korea, Rep. Of	-	-	35,735	-	35,735	-	-
Kuwait	-	-	14,303	-	5,973	8,330	-
Latvia	3,655	-	7,438	-	6,761	4,332	-

## Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Pledges for future years	Collections		Unpaid pledges for 1995 and future prior years	Unpaid pledges for 1995 and future prior years
					in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Collections in 1994-1995 for 1995 and for future prior years	
Liechtenstein	-	-	4,301	-	-	-	-	4,301
Malaysia	-	-	6,866	-	-	10,964	-	(4,098)
Malta	-	-	0	-	-	-	-	-
Mexico	24,687	-	50,346	-	-	69,774	-	5,259
Netherlands	-	-	85,817	-	-	208,073	-	(122,256)
New Zealand	-	-	6,664	-	-	9,996	-	(3,332)
Nigeria	5,623	-	12,775	-	-	8,229	-	10,169
Norway	-	-	31,466	-	-	31,466	-	-
Poland	-	-	26,889	-	-	26,889	-	-
Portugal	-	-	11,442	-	-	-	-	11,442
Romania	-	-	9,726	-	-	9,726	-	-
Russian Federation	-	-	223,583	-	-	10,000	-	213,583
Saudi Arabia	26,879	-	54,923	-	-	-	-	81,802
Slovak Republic	-	-	8,632	-	-	8,632	-	-
South Africa	-	-	17,747	-	-	28,467	-	(10,720)
Spain	-	31,014	113,278	-	-	8,000	-	136,292
Sweden	-	-	63,504	-	-	63,504	-	-
Switzerland	-	-	66,365	-	-	66,365	-	-
Turkey	-	-	11,705	-	-	11,932	-	(227)
United Arab Emirates	5,905	-	12,014	-	-	-	-	17,919
United Kingdom	-	-	287,201	-	-	287,201	-	-
United States of America	-	-	-	-	-	-	-	-
European Community	-	-	118,157	-	-	118,157	-	-
Subtotal	127,883	31,014	3,685,220	-	-	3,317,248	-	526,869

Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and prior years	Collections in 1994-1995 for 1995 and prior years	Unpaid pledges for 1995 and future years
Trust Fund to Assist Developing Countries and Other Countries In Need of Technical Assistance in the Implementation of the Basel Convention								
Austria	-	-	12,000	-	-	12,000	-	-
Canada	-	-	84,237	-	-	70,370	-	13,867
China	-	-	22,962	-	-	22,962	-	-
Denmark	-	-	95,423	-	-	95,423	-	-
Finland	-	-	-	-	-	-	-	-
Hungary	-	-	2,000	-	-	2,000	-	-
Japan	-	-	388,524	-	-	388,524	-	-
Latvia	-	-	4,177	-	-	4,177	-	-
Liechtenstein	-	-	4,301	-	-	4,301	-	-
Malaysia	-	-	-	-	-	-	-	-
Norway	-	-	29,978	-	-	29,978	-	-
Sweden	-	-	12,587	-	-	12,587	-	-
Switzerland	-	-	67,092	-	-	67,092	-	-
Turkey	-	-	-	-	-	-	-	-
United Kingdom	-	-	45,099	-	-	45,099	-	-
European Community	-	-	87,972	-	-	87,972	-	-
Subtotal	-	-	856,352	-	-	842,485	-	13,867

Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention

Switzerland	600,000	75,128	3,275,000	-	-	3,950,128	-	-	-
Subtotal	600,000	75,128	3,275,000	-	-	3,950,128	-	-	-

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments Pledges and to prior adjustments years' for 1994 pledges and 1995	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years	Unpaid pledges for 1995 and future prior years
Trust Fund for the Convention on Biological Diversity						
Albania	-	752	949	752	-	949
Algeria	-	-	15,180	-	-	15,180
Antigua & Barbuda	-	752	949	752	-	949
Argentina	-	36,088	45,539	-	36,088	45,539
Armenia	-	6,015	5,218	-	6,015	5,218
Australia	-	109,860	140,411	124,392	(14,532)	140,411
Austria	-	63,905	82,065	-	63,905	82,065
Bahamas	-	1,504	1,897	1,504	-	1,897
Bangladesh	-	479	690	-	479	690
Barbados	-	752	949	752	-	949
Belarus	-	27,817	27,750	-	27,817	27,750
Belize	-	752	949	1,504	(752)	949
Benin	-	479	690	479	-	690
Bhutan	-	-	690	-	-	690
Bolivia	-	752	949	-	752	949
Botswana	-	-	949	-	-	949
Brazil	-	121,795	153,693	121,795	-	153,693
Burkina Faso	-	479	690	958	(479)	690
Cambodia	-	-	690	-	-	690
Cameroon	-	752	949	-	752	949
Canada	-	230,810	230,810	230,810	-	230,810
Cape Verde	-	-	690	-	-	690
Central African Republic	-	-	690	-	-	690
Chad	-	479	690	-	479	690
Chile	-	6,015	7,590	-	6,015	7,590
China	-	54,131	69,731	54,131	-	69,731
Colombia	-	8,270	9,487	-	8,270	9,487
Comoros	-	479	690	-	479	690
Cook Islands	-	752	949	-	752	949

## Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Collections		Collections in 1994-1995 for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for 1995 and future prior years	Unpaid pledges
Costa Rica	-	-	752	949	-	-	-	752	949
Cote D'Ivoire	-	-	752	949	-	-	-	(752)	949
Cuba	-	-	5,263	4,981	-	-	-	5,263	4,981
Czech Republic	-	-	24,058	24,667	-	-	-	(9,413)	24,667
Denmark	-	-	52,628	68,071	-	-	-	-	68,071
Djibouti	-	-	479	690	-	-	-	479	690
Dominica	-	-	752	949	-	-	-	752	949
Ecuador	-	-	1,504	1,897	-	-	-	151	1,897
Egypt	-	-	5,263	6,641	-	-	-	-	6,641
El Salvador	-	-	752	949	-	-	-	752	949
Equatorial Guinea	-	-	479	690	-	-	-	479	690
Estonia	-	-	3,759	4,032	-	-	-	3,759	4,032
Ethiopia	-	-	479	690	-	-	-	479	690
Fiji	-	-	752	949	-	-	-	-	949
Finland	-	-	45,861	45,861	-	-	-	45,861	45,861
France	-	-	475,152	607,895	-	-	-	475,152	607,895
Gambia	-	-	479	690	-	-	-	479	690
Georgia	-	-	12,029	11,148	-	-	-	12,029	11,148
Germany	-	-	672,130	857,884	-	-	-	372,130	857,884
Ghana	-	-	752	949	-	-	-	-	949
Greece	-	-	27,817	36,052	-	-	-	27,817	36,052
Grenada	-	-	752	949	-	-	-	752	949
Guatemala	-	-	-	1,897	-	-	-	-	1,897
Guinea	-	-	479	690	-	-	-	479	690
Guinea-Bissau	-	-	-	690	-	-	-	-	690
Guyana	-	-	752	949	-	-	-	752	949
Honduras	-	-	-	949	-	-	-	-	949
Hungary	-	-	11,277	-	-	-	-	11,277	-
Iceland	-	-	2,255	2,846	-	-	-	2,255	2,846



Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995 years	Pledges for future years	Collections		Collections in 1994-1995 for 1995 and for future prior years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid pledges for future years
					in prior yrs for 1994-1995 and future years	in 1994-1995 for 1995 and for future prior years			
India	-	-	23,307	29,410	-	-	-	-	29,410
Indonesia	-	-	10,526	13,282	-	-	10,526	-	13,282
Israel	-	-	-	25,378	-	-	-	-	25,378
Italy	-	-	360,123	493,100	-	-	-	360,123	493,100
Jamaica	-	-	752	949	-	-	714	38	949
Japan	-	-	1,048,794	1,464,357	-	-	1,048,804	(10)	1,464,357
Jordan	-	-	752	949	-	-	752	-	949
Kazakhstan	-	-	19,547	18,974	-	-	-	19,547	18,974
Kenya	-	-	752	949	-	-	1,504	(752)	949
Kiribati	-	-	479	690	-	-	479	-	690
Korea, Dem. People's Rep. of	-	-	3,007	4,744	-	-	-	3,007	4,744
Korea, Rep. of	-	-	60,146	77,558	-	-	60,146	-	77,558
Latvia	-	-	-	7,827	-	-	-	-	7,827
Lebanon	-	-	752	949	-	-	-	752	949
Lesotho	-	-	479	690	-	-	-	479	690
Lithuania	-	-	-	8,064	-	-	-	-	8,064
Luxembourg	-	-	5,263	6,641	-	-	5,263	-	6,641
Malawi	-	-	479	690	-	-	479	-	690
Malaysia	-	-	10,526	13,282	-	-	10,526	-	13,282
Maldives	-	-	479	690	-	-	479	-	690
Mali	-	-	-	690	-	-	-	-	690
Marshall Islands	-	-	752	949	-	-	-	752	949
Mauritius	-	-	752	949	-	-	752	-	949
Mexico	-	-	58,642	74,712	-	-	-	58,642	74,712
Micronesia	-	-	752	949	-	-	752	-	949
Moldova, Republic of	-	-	-	8,064	-	-	-	-	8,064
Monaco	-	-	752	949	-	-	752	-	949
Mongolia	-	-	752	949	-	-	752	-	949
Morocco	-	-	-	2,846	-	-	-	-	2,846

## Schedule 3.1 (continued)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid	
								pledges for 1995 and future years	pledges for future years
Mozambique	-	-	-	690	-	-	-	-	690
Myanmar	-	-	479	690	-	-	-	479	690
Nauru	-	-	752	949	-	-	-	-	949
Nepal	-	-	479	690	-	-	-	-	690
Netherlands	-	-	118,788	150,610	-	-	118,788	-	150,610
New Zealand	-	-	18,044	22,769	-	-	18,044	-	22,769
Nicaragua	-	-	-	949	-	-	-	-	949
Niger	-	-	-	690	-	-	-	-	690
Nigeria	-	-	12,029	10,910	-	-	-	12,029	10,910
Norway	-	-	41,359	53,129	-	-	41,359	-	53,129
Oman	-	-	-	3,795	-	-	-	-	3,795
Pakistan	-	-	4,511	5,692	-	-	-	4,511	5,692
Panama	-	-	1,504	949	-	-	-	1,504	949
Papua New Guinea	-	-	752	949	-	-	752	-	949
Paraguay	-	-	752	949	-	-	-	752	949
Peru	-	-	4,511	949	-	-	-	4,511	949
Philippines	-	-	4,511	5,692	-	-	4,511	-	5,692
Poland	-	-	-	32,019	-	-	-	-	32,019
Portugal	-	-	18,044	26,090	-	-	-	18,044	26,090
Romania	-	-	11,277	14,231	-	-	-	11,277	14,231
Russian Federation	-	-	-	422,183	-	-	-	-	422,183
St. Kitts & Nevis	-	-	752	949	-	-	752	-	949
Saint Lucia	-	-	752	949	-	-	752	-	949
Samoa (US)	-	-	479	690	-	-	479	-	690
San Marino	-	-	752	949	-	-	752	-	949
Senegal	-	-	752	949	-	-	-	752	949
Seychelles	-	-	752	949	-	-	-	752	949
Sierra Leone	-	-	479	690	-	-	-	479	690

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections in prior yrs for 1994-1995 and future years	Collections in 1994-1995 for 1995 and for future prior years	Unpaid	
							pledges for 1995 and future	pledges for future years
Singapore	-	-	-	108,155	-	-	-	108,155
Slovak Republic	-	-	7,518	7,827	-	-	7,518	7,827
Solomon Islands	-	-	-	690	-	-	-	690
South Africa	-	-	-	30,596	-	-	-	30,596
Spain	-	-	168,408	224,136	-	168,408	-	224,136
Sri Lanka	-	-	752	949	-	752	-	949
Sudan	-	-	-	690	-	-	-	690
Suriname	-	-	-	690	-	-	-	690
Swaziland	-	-	752	949	-	752	-	949
Sweden	-	-	91,722	116,456	-	29,009	62,713	116,456
Switzerland	-	-	90,971	114,796	-	90,971	-	114,796
Syrian Arab Republic	-	-	-	4,744	-	-	-	4,744
Togo	-	-	-	690	-	-	-	690
Tunisia	-	-	2,255	2,846	-	2,255	-	2,846
Uganda	-	-	479	690	-	1,437	(958)	690
Ukraine	-	-	-	108,155	-	-	-	108,155
United Kingdom	-	-	396,211	504,247	-	396,211	-	504,247
Uruguay	-	-	3,007	3,795	-	-	3,007	3,795
Uzbekistan	-	-	-	13,045	-	-	-	13,045
Vanuatu	-	-	479	949	-	479	-	949
Venezuela	-	-	30,073	32,017	-	-	30,073	32,017
Viet Nam	-	-	752	949	-	752	-	949
Zaire	-	-	479	690	-	-	479	690
Zambia	-	-	479	690	-	-	479	690
Zimbabwe	-	-	752	949	-	-	752	949
European Community	-	-	119,675	172,400	-	119,675	-	172,400
Subtotal	-	-	4,787,115	6,964,445	-	3,608,898	1,178,217	6,964,445

Schedule 3.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments Pledges and Pledges			Collections			Unpaid		
		to prior years'	adjustments for 1994 and 1995	for future years	in prior yrs for 1994-1995 and future years	in 1994-1995 for 1995 and for future prior years	in 1994-1995 for 1995 and for future prior years	pledges for 1995 and future prior years	pledges for future prior years	
Trust Fund for the Protection, Management and Development of the Coastal and Marine Environment and the Resources of the Northwest Pacific Region										
China	-	-	20,000	-	-	20,000	-	-	-	-
Korea, Rep. Of	-	-	50,000	-	-	50,000	-	-	-	-
Subtotal	-	-	70,000	-	-	70,000	-	-	-	-
Grand total	14,330,116	(3,965,800)	41,469,261	19,520,140	962,972	40,242,880	-	10,627,725	19,520,140	

MULTILATERAL FUND UNDER THE MONTREAL PROTOCOL  
ON SUBSTANCES THAT DEplete THE OZONE LAYER

Statement IV

Statement of income and expenditure and changes in reserves and fund balances  
for the biennium ended 31 December 1995

	(United States dollars)	
Income	1994-1995	1992-1993
-----	-----	-----
Voluntary contributions (sch. 4.1)	288,614,887	183,983,474
Interest income	16,913,456	4,783,030
Miscellaneous income	1,079,987	738,739
	-----	-----
	306,608,330	189,505,243
	-----	-----
Expenditure		
-----		
Staff and other personnel costs	2,543,907	2,046,673
Consultants	169,005	148,221
Travel	244,334	193,852
Contractual Services	361,911	134
Meetings and conferences	509,020	410,098
Acquisitions	64,479	23,557
Rentals	1,039,062	986,013
Operating expenses	97,543	135,193
Reporting costs	174,138	107,866
Sundry	115,200	107,094
Hospitality	10,562	12,387
Loss on Exchange	19,114	8,416
Programme support costs (statement VI)	246,919	205,424
UNEP managed activities (statement V.1)	7,881,279	3,192,787
UNDP managed activities	20,604,476	5,533,338
UNIDO managed activities	21,369,531	763,517
World Bank managed activities	44,046,137	8,960,632
	-----	-----
TOTAL EXPENDITURE	99,496,617	22,835,202
Excess of income over expenditure	207,111,713	166,670,041
Prior period adjustments	(1,880,640)	(544,342)
	-----	-----
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	205,231,073	166,125,699
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	216,717,967	50,592,268
	-----	-----
RESERVES AND FUND BALANCES, END OF PERIOD	421,949,040	216,717,967
	=====	=====

Statement of assets, liabilities, reserves and fund balances  
as at 31 December 1995

	(United States dollars)	
Assets	1995	1993
-----	-----	-----
Cash and term deposits (schedule 2.1)	12,441,421	34,316,522
Voluntary contributions receivable (sch. 4.1)	259,662,812	187,569,786
Inter-fund balances receivable	-	24,653
Other accounts receivable	430,857	330,221
Other assets-deferred charges (note 5)	6,520	-
Promissory notes	39,372,892	-
Operating funds provided to executing agencies	262,249,463	109,982,630
	-----	-----
TOTAL ASSETS	574,163,965	332,223,812
	=====	=====
Liabilities		
-----		
Contributions received in advance (sch. 4.1)	151,666,667	115,378,122
Unliquidated obligations	375,723	107,567
Inter-fund balances payable (note 6)	163,303	-
Other accounts payable	9,232	20,156
	-----	-----
TOTAL LIABILITIES	152,214,925	115,505,845
	-----	-----
Reserves and fund balances		
-----		
Cumulative surplus	421,949,040	216,717,967
	-----	-----
TOTAL RESERVES AND FUND BALANCES	421,949,040	216,717,967
	-----	-----
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	574,163,965	332,223,812
	=====	=====

MULTILATERAL FUND UNDER THE MONTREAL PROTOCOL  
ON SUBSTANCES THAT DEplete THE OZONE LAYER

Schedule 4.1  
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Status of Contributions as at 31 December 1995  
(United States dollars)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collections in Collections prior yrs for in 1994-1995 1994-1995 and for 1995 and future years prior years future years	Collect- ions in 1994-1995 for pledges for 1995 and future years	Unpaid pledges for 1995 and prior years	Unpaid pledges for future years
Australia	-	-	5,080,284	2,577,608	-	6,581,160	(1,500,876)	2,577,608
Austria	999,272	-	2,616,546	1,506,507	-	3,615,818	-	1,506,507
Bahrain	69,428	(69,428)	-	-	-	-	-	-
Belarus	1,125,577	-	1,674,590	509,426	-	-	-	509,426
Belgium	1,412,304	-	3,698,052	1,754,689	-	5,110,356	-	1,754,689
Brunei Darussalam	14,127	(14,127)	-	34,833	-	-	-	34,833
Bulgaria	173,207	-	453,534	143,684	-	626,741	-	143,684
Canada	565,174	-	10,365,376	5,403,397	-	9,342,111	1,588,439	5,403,397
Cyprus	26,647	-	69,774	52,249	-	96,421	-	52,249
Czech Republic	1,151,193	(272,100)	1,465,266	452,823	-	2,198,065	146,294	452,823
Denmark	-	-	2,062,674	1,249,617	-	2,062,674	-	1,249,617
Finland	-	-	1,988,576	1,075,455	-	1,988,576	-	1,075,455
France	11,278,088	-	20,557,628	11,159,474	-	31,611,363	224,353	11,159,474
Germany	-	-	29,817,430	15,748,660	-	29,817,430	-	15,748,660
Greece	257,327	-	1,221,056	661,818	-	2,440,388	(962,005)	661,818
Hungary	549,125	-	627,972	243,828	-	896,378	280,719	243,828
Iceland	(65,327)	-	104,662	52,249	-	39,335	-	52,249
Ireland	-	-	627,972	365,742	-	627,972	-	365,742
Israel	131,590	-	802,408	465,885	-	532,794	401,204	465,885
Italy	3,971,593	-	14,966,646	9,052,105	-	-	18,938,239	9,052,105
Japan	6,969,417	-	43,434,672	26,882,010	-	50,404,089	-	26,882,010
Korea, Rep. Of	891,474	(891,474)	-	-	-	-	-	-
Kuwait	286,549	-	-	-	-	-	286,549	-
Latvia	-	-	-	143,684	-	-	-	143,684
Liechtenstein	-	-	34,888	17,416	-	34,888	-	17,416
Lithuania	-	-	-	148,038	-	-	-	148,038
Luxembourg	-	-	209,324	121,914	-	209,324	-	121,914
Mexico	-	-	-	-	-	30,600	(30,600)	-



## Schedule 4.1 (concluded)

Countries/ Organizations	Unpaid pledges as at 1 Jan 1994	Adjustments to prior years' pledges	Pledges and adjustments for 1994 and 1995	Pledges for future years	Collect- ions in			Unpaid pledges for future years
					Collections in prior yrs for 1994-1995 and for 1995 future years	in 1994-1995 prior years	1994-1995 prior years	
Monaco	7,483	-	34,888	17,416	-	24,927	17,444	17,416
Netherlands	-	-	5,233,094	2,764,833	-	5,233,094	-	2,764,833
New Zealand	-	-	837,294	417,990	-	418,647	418,647	417,990
Norway	-	-	1,918,800	975,311	-	1,918,800	-	975,311
Panama	-	-	28,191	-	-	28,191	-	-
Poland	626,210	-	1,639,702	587,799	-	-	-	587,799
Portugal	531,587	-	697,746	478,947	-	112,977	-	478,947
Russian Federation	23,654,002	-	23,409,370	7,750,239	-	-	47,063,372	7,750,239
Saudi Arabia	756,928	(756,928)	-	-	-	-	-	-
Singapore	37,024	-	169,325	-	-	206,349	-	-
Slovak Republic	-	272,100	453,534	143,684	-	286,767	438,867	143,684
South Africa	-	-	1,400,379	561,675	-	995,189	405,190	561,675
Spain	2,638,077	-	6,907,682	4,114,593	-	9,545,759	-	4,114,593
Sweden	-	-	3,872,488	2,137,847	-	3,872,488	-	2,137,847
Switzerland	-	-	3,872,488	2,107,368	-	3,626,244	246,244	2,107,368
Turkmenistan	-	-	-	56,603	-	-	-	56,603
Ukraine	4,332,590	-	6,523,922	1,985,455	-	785,600	10,070,912	1,985,455
United Arab Emirates	559,639	-	732,634	330,909	-	559,639	732,634	330,909
United Kingdom	6,682,477	(20,000)	17,513,418	9,256,746	-	24,175,895	-	9,256,746
United States of America	2,342,492	-	70,583,532	37,916,667	-	51,001,400	21,924,624	37,916,667
Uzbekistan	216,390	-	907,070	239,474	-	-	1,123,460	239,474
Total	72,191,664	(1,751,957)	288,614,887	151,666,667	-	251,058,449	107,996,145	151,666,667



Statement of income and expenditure and  
for the biennium

(United States

	Protec- tion of Andean Eco- systems (Germany)	Indus- trial, environ- mental & raw material manage- ment (Sweden)	Support for the clear- ing house mecha- nism (Norway)	Consul- tancies to devel- oping countries (Finland)	Financ- ing of profess- ional offi- cers a/ (Germany)	Environ- mental health hazards (Germany)	Environ- mental aware- ness & machi- nery (Germany)	Action under the Vienna Conven- tion & Montreal Protocol (Finland)	Estab- lishment of a GRID centre in Arendal (Norway)	Imple- men- tation of the Montreal Protocol (Sweden)	Estab- lishment of an account for Infor- mation (United States)	Environ- mental damage caused by the Kuwait/ Iraq conflict
<b>Income</b>												
<b>Voluntary contributions</b>	-	400,000	-	-	709,898	-	-	-	-	472,932	-	-
Interest income	7,256	34,285	-	28,320	38,698	-	22,731	80,954	-	32,475	4,037	28,688
Miscellaneous income	-	-	-	-	-	-	-	-	3,899	-	-	-
Gain on exchange	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>7,256</b>	<b>434,285</b>	<b>-</b>	<b>28,320</b>	<b>748,596</b>	<b>-</b>	<b>22,731</b>	<b>80,954</b>	<b>3,899</b>	<b>505,407</b>	<b>4,037</b>	<b>28,688</b>
<b>Expenditure</b>												
<b>Staff and other personnel costs</b>	5,041	15,506	-	11,390	672,014	-	-	10,669	-	238,432	-	-
Consultants	-	49,379	-	37,265	-	-	(1,961)	111,600	-	48,893	(2,720)	-
Travel	1,017	3,480	-	16,086	5,628	-	5,963	4,013	-	39,254	11,401	-
Contractual Services	-	202,414	-	33,023	-	-	20,178	61,500	-	4,970	(1,600)	-
Meetings and conferences	2,492	60,724	-	7,451	-	-	-	108,004	-	53,194	26,645	34,823
Acquisitions	-	-	-	(2,006)	-	-	50,000	-	-	2,222	3,829	-
Rentals	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses	4,363	-	-	2,256	-	-	10,000	(890)	-	765	11,205	-
Reporting costs	8,138	2,146	-	27,500	-	-	-	-	-	12,387	-	-
UNEP participation costs	3,816	-	-	9,911	-	-	-	-	-	-	-	-
Sundry	2,877	171	-	3,496	-	-	-	878	-	5,317	900	-
Hospitality	-	-	-	-	-	-	-	-	-	-	-	-
Loss on exchange	-	-	-	-	-	-	-	-	-	-	-	-
Programme support costs (statement VI)	3,607	43,397	-	19,028	81,317	-	10,944	38,451	-	52,706	6,456	4,527
<b>TOTAL EXPENDITURE</b>	<b>31,351</b>	<b>377,217</b>	<b>-</b>	<b>165,400</b>	<b>758,959</b>	<b>-</b>	<b>95,124</b>	<b>334,225</b>	<b>-</b>	<b>458,140</b>	<b>56,116</b>	<b>39,350</b>
<b>Excess (shortfall) of income over expenditure</b>	<b>(24,095)</b>	<b>57,068</b>	<b>-</b>	<b>(137,080)</b>	<b>(10,363)</b>	<b>-</b>	<b>(72,393)</b>	<b>(253,271)</b>	<b>3,899</b>	<b>47,267</b>	<b>(52,079)</b>	<b>(10,662)</b>
<b>Prior period adjustments</b>	<b>-</b>	<b>-</b>	<b>(7,022)</b>	<b>-</b>	<b>(76,261)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>(24,095)</b>	<b>57,068</b>	<b>(7,022)</b>	<b>(137,080)</b>	<b>(86,624)</b>	<b>-</b>	<b>(72,393)</b>	<b>(253,271)</b>	<b>3,899</b>	<b>47,267</b>	<b>(52,079)</b>	<b>(10,662)</b>
<b>RESERVES AND FUND BALANCES, BEGINNING OF PERIOD</b>	<b>40,059</b>	<b>38,956</b>	<b>7,022</b>	<b>300,082</b>	<b>430,823</b>	<b>1,210</b>	<b>299,781</b>	<b>954,533</b>	<b>(29,934)</b>	<b>87,913</b>	<b>75,407</b>	<b>365,762</b>
<b>RESERVES AND FUND BALANCES, END OF PERIOD</b>	<b>15,964</b>	<b>96,024</b>	<b>-</b>	<b>163,002</b>	<b>344,199</b>	<b>1,210</b>	<b>227,388</b>	<b>701,262</b>	<b>(26,035)</b>	<b>135,180</b>	<b>23,328</b>	<b>355,100</b>

changes in reserves and fund balances  
ended 31 December 1995

(dollars)

Global Environment Facility	Imple- menta- tion of the Multi- lateral Fund by UNEP	Estab- lish- ment of an environ- mental tech- nology centre (Japan)	Manage- ment of chemi- cals (Switzer- land)	Institu- tional & regula- tory capacity in Africa (Nether- lands)	Land de- gradation assess- ment & mapping in Kenya (Nether- lands)	Action in accordance with Agenda 21 (Sweden)	Geogra- phic infor- mation systems in agri- cultural research (Norway)	Implemen- tation of Agenda 21 in Europe (Nether- lands)	Manager- ial inno- vation & excel- lence- (United States)	Total	
										1994-1995	1992-1993
16,687,336	4,828,985	2,000,000	577,237	514,468	669,889	1,290,308	297,662	286,632	60,000	28,795,347	22,135,016
733,902	636,341	387,022	29,669	149,792	27,198	-	-	-	-	2,241,368	863,997
2,404	-	-	-	-	-	-	-	-	-	6,303	953
431	-	826	-	-	-	-	-	-	-	1,257	-
17,424,073	5,465,326	2,387,848	606,906	664,260	697,087	1,290,308	297,662	286,632	60,000	31,044,275	22,999,966
3,498,065	1,459,498	1,368,104	196,591	100,492	229,503	9,172	137,515	-	-	7,951,992	3,332,822
2,181,152	977,738	787,977	51,117	23,797	195,374	63,291	21,117	-	-	4,544,019	2,521,254
743,258	400,816	333,556	26,334	39,572	17,593	55,034	32,176	-	-	1,735,181	1,000,730
1,022,071	1,174,844	69,363	-	-	-	66,775	28,711	13,015	-	2,695,264	3,125,237
4,427,907	1,099,942	366,157	28,776	73,574	640	285,261	63,874	154,015	-	6,793,479	1,747,487
415,536	199,679	200,047	-	49,503	-	17,000	-	-	-	935,810	476,660
35,844	364,889	500	-	-	-	-	-	-	-	401,233	279,505
231,170	144,998	205,622	5,735	-	-	3,000	-	987	-	619,211	349,537
277,271	428,751	241,209	7,880	-	-	35,322	-	14,000	-	1,054,604	327,689
17,538	-	-	-	-	-	-	-	-	-	31,265	167,391
656,538	710,764	245,937	87,803	13,088	-	2,049	577	328	-	1,730,723	506,580
27,184	12,664	24,583	-	811	-	-	-	454	-	65,696	21,929
-	-	-	-	-	-	-	-	-	-	-	35,422
-	906,696	487,166	52,551	39,109	57,605	69,797	36,916	23,764	-	1,934,037	903,654
13,533,534	7,881,279	4,330,221	456,787	339,946	500,715	606,701	320,886	206,563	-	30,492,514	14,795,897
3,890,539	(2,415,953)	(1,942,373)	150,119	324,314	196,372	683,607	(23,224)	80,069	60,000	551,761	8,204,069
-	-	-	-	-	-	-	-	-	-	(83,283)	(446,383)
3,890,539	(2,415,953)	(1,942,373)	150,119	324,314	196,372	683,607	(23,224)	80,069	60,000	468,478	7,757,686
1,954,660	4,609,600	4,068,860	25,604	1,885,171	-	-	-	-	-	15,115,509	7,357,823
5,845,199	2,193,647	2,126,487	175,723	2,209,485	116,372	683,607	(23,224)	80,069	60,000	15,583,987	15,115,509

## Statement of assets, liabilities, reserves

(United States)

	Protec- tion of Andean Eco- systems (Germany)	Indus- trial, environ- mental & raw material manage- ment (Sweden)	Support for the clear- ing house mecha- nism (Norway)	Consul- tancies to devel- oping countries (Finland)	Financ- ing of profess- ional offi- cers <sup>a/</sup> (Germany)	Environ- mental health hazards (Germany)	Environ- mental aware- ness & machi- nery (Germany)	Action under the Vienna Conven- tion & Montreal Protocol (Finland)	Estab- lishment of a GRID centre in Arendal (Norway)	Imple- men- tation of the Montreal Protocol (Sweden)	Estab- lishment of an account for Info- terra (United States)	Environ- mental damage caused by the Kuwait/ Iraq conflict
<b>Assets</b>												
Cash and term dep- osits (sch. 2.1)	65,354	356,605	-	205,415	504,559	1,210	237,655	806,140	35,193	144,057	26,149	430,984
Voluntary contri- butions receivable	-	-	-	-	-	-	-	-	-	-	-	-
Inter-fund balances receivable (note 7)	-	-	-	-	2,648	-	-	-	-	-	-	-
Other accounts receivable	864	24,905	-	5,863	30,513	-	1,872	12,369	-	7,646	2,600	3,142
Other assets-deferred charges (note 5)	-	-	-	-	3,630	-	-	-	-	-	-	-
Operating funds provi- ded to executing agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>66,218</b>	<b>381,510</b>	<b>-</b>	<b>211,278</b>	<b>541,350</b>	<b>1,210</b>	<b>239,527</b>	<b>818,509</b>	<b>35,193</b>	<b>151,703</b>	<b>28,749</b>	<b>434,126</b>
<b>Liabilities</b>												
Unliquidated obligations	-	225,087	-	18,032	42,475	-	10,021	14,858	-	-	3,998	23,490
Accounts payable	5,970	32,140	-	4,987	31,087	-	1,300	8,641	-	-	111	4,543
Inter-fund balances payable (note 6)	13,777	28,259	-	25,257	123,589	-	818	93,748	54,979	16,523	1,312	50,993
Other liabilities- advances by execu- ting agencies	30,507	-	-	-	-	-	-	-	6,249	-	-	-
<b>TOTAL LIABILITIES</b>	<b>50,254</b>	<b>285,486</b>	<b>-</b>	<b>48,276</b>	<b>197,151</b>	<b>-</b>	<b>12,139</b>	<b>117,247</b>	<b>61,228</b>	<b>16,523</b>	<b>5,421</b>	<b>79,026</b>
<b>Reserves and fund balances</b>												
Cumulative surplus (deficit)	15,964	96,024	-	163,002	344,199	1,210	227,388	701,262	(26,035)	135,180	23,328	355,100
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>15,964</b>	<b>96,024</b>	<b>-</b>	<b>163,002</b>	<b>344,199</b>	<b>1,210</b>	<b>227,388</b>	<b>701,262</b>	<b>(26,035)</b>	<b>135,180</b>	<b>23,328</b>	<b>355,100</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>66,218</b>	<b>381,510</b>	<b>-</b>	<b>211,278</b>	<b>541,350</b>	<b>1,210</b>	<b>239,527</b>	<b>818,509</b>	<b>35,193</b>	<b>151,703</b>	<b>28,749</b>	<b>434,126</b>

<sup>a/</sup> This comprises the following trust funds: Trust fund for financing of professional officers (Finland); Trust fund to provide experts to UNEP ozone secretariat (United States); Trust fund to provide experts to UNEP/GRID (Global Resources Information Database) (United States); Trust fund for the provision of a forestry officer (United States); Trust fund for the financing of professional officers (Republic of Korea).

dollars)											Total	
Global Environ- ment Facility	Imple- menta- tion of the Multi- lateral Fund by UNEP	Estab- lish- ment of an environ- mental tech- nology centre (Japan)	Manage- ment of chemi- cals (Switzer- land)	Institu- tional & regula- tory capacity in Africa (Nether- lands)	Land de- gradation assess- ment & mapping in Kenya (Nether- lands)	Action in accordance with Agenda 21 (Sweden)	Geogra- phic infor- mation systems in agri- cultural research (Norway)	Implemen- tation of Agenda 21 in Europe (Nether- lands)	Manager- ial inno- vation & excel- lence- (United States)		1995	1993
14,286,879	3,060,690	2,503,451	229,127	1,604,472	(160,783)	10,709	52,637	34,509	60,000	24,495,012	19,026,974	
-	-	-	-	-	-	-	-	-	-	-	76,261	
-	132,885	-	-	-	392,379	845,376	-	98,899	-	1,472,187	-	
121,322	77,397	212,935	3,872	29,387	10,808	-	-	-	-	545,495	191,245	
9,227	-	7,524	-	-	-	-	-	-	-	20,381	3,630	
-	-	-	-	716,000	-	-	-	-	-	716,000	-	
14,417,428	3,270,972	2,723,910	232,999	2,349,859	242,404	856,085	52,637	133,408	60,000	27,249,075	19,298,110	
650,519	865,540	413,462	-	37,680	36,931	145,068	11,997	48,030	-	2,547,188	2,054,136	
15,889	211,785	144,033	6,589	3,874	9,101	27,410	22,262	5,309	-	535,031	257,464	
7,905,821	-	39,928	50,687	98,820	-	-	41,602	-	-	8,546,113	1,834,245	
-	-	-	-	-	-	-	-	-	-	36,756	36,756	
8,572,229	1,077,325	597,423	57,276	140,374	46,032	172,478	75,861	53,339	-	11,665,088	4,182,601	
5,845,199	2,193,647	2,126,487	175,723	2,209,485	196,372	683,607	(23,224)	80,069	60,000	15,583,987	15,115,509	
5,845,199	2,193,647	2,126,487	175,723	2,209,485	196,372	683,607	(23,224)	80,069	60,000	15,583,987	15,115,509	
14,417,428	3,270,972	2,723,910	232,999	2,349,859	242,404	856,085	52,637	133,408	60,000	27,249,075	19,298,110	

OTHER TRUST FUNDS: UNEP JUNIOR PROFESSIONAL OFFICERS PROGRAMME FINANCED BY  
THE GOVERNMENTS OF AUSTRIA, DENMARK, NORWAY, GERMANY, JAPAN, NETHERLANDS, SWEDEN, FRANCE, ITALY, BELGIUM AND AUSTRALIA

Statement of income and expenditure and changes in reserves and fund balances

for the biennium ended 31 December 1995

(United States dollars)

	Austria	Denmark	Norway	Germany	Japan	Nether- lands	Sweden	France	Italy	Belgium	Australia	Total 1994-1995	Total 1992-1993
<b>Income</b>													
Voluntary contributions	-	185,812	103,682	440,928	262,030	688,172	121,816	267,036	-	366,035	97,114	2,532,625	3,175,704
Interest income	2,424	3,720	11,284	8,646	12,398	27,373	-	35,808	18,327	33,596	-	153,576	81,825
Gain on exchange	-	-	-	-	-	-	-	-	-	-	-	-	16
<b>TOTAL INCOME</b>	2,424	189,532	114,966	449,574	274,428	715,545	121,816	302,844	18,327	399,631	97,114	2,686,201	3,257,545
<b>Expenditure</b>													
Staff and other personnel costs	(1,500)	165,532	235,123	333,689	256,928	630,779	-	511,329	243,914	308,356	-	2,684,150	1,704,299
Consultancy	-	-	-	-	-	-	-	7,710	-	-	-	7,710	-
Travel	-	2,731	14,562	19,551	6,039	31,608	-	20,984	6,381	26,459	-	128,315	25,607
Programme support costs (statement VI)	(180)	20,192	29,962	42,389	31,556	79,486	-	64,803	30,035	40,178	-	338,421	207,588
<b>TOTAL EXPENDITURE</b>	(1,680)	188,455	279,647	395,629	294,523	741,873	-	604,826	280,330	374,993	-	3,158,596	1,937,494
Excess (shortfall) of income over expenditure	4,104	1,077	(164,681)	53,945	(20,095)	(26,328)	121,816	(301,982)	(262,003)	24,638	97,114	(472,395)	1,320,051
Prior period adjustments	-	-	-	-	-	-	-	-	-	-	-	-	(126,894)
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	4,104	1,077	(164,681)	53,945	(20,095)	(26,328)	121,816	(301,982)	(262,003)	24,638	97,114	(472,395)	1,193,157
<b>RESERVES AND FUND BALANCES, BEGINNING OF PERIOD</b>	47,910	85,841	160,320	141,391	182,157	260,927	11,269	419,106	312,811	304,278	-	1,926,010	732,853
<b>RESERVES AND FUND BALANCES, END OF PERIOD</b>	52,014	86,918	(4,361)	195,336	162,062	234,599	133,085	117,124	50,808	328,916	97,114	1,453,615	1,926,010

Statement of assets, liabilities, reserves and fund balance  
as at 31 December 1995

Statement V.2 (concluded)

(United States dollars)

	Austria	Denmark	Norway	Germany	Japan	Nether- lands	Sweden	France	Italy	Belgium	Australia	Total 1995	Total 1993
<b>Assets</b>													
Cash and term deposits (sch. 2.1)	48,294	104,139	524	118,805	55,632	244,230	32,840	176,453	74,806	348,174	97,114	1,301,011	2,203,839
Inter-fund balances receivable (note 7)	12,200	214	-	89,068	332,338	-	100,089	-	-	-	-	533,909	9,385
Other accounts receivable	894	967	6,256	2,254	15,615	9,994	503	6,678	4,168	4,750	-	52,079	34,583
<b>TOTAL ASSETS</b>	<b>61,388</b>	<b>105,320</b>	<b>6,780</b>	<b>210,127</b>	<b>403,585</b>	<b>254,224</b>	<b>133,432</b>	<b>183,131</b>	<b>78,974</b>	<b>352,924</b>	<b>97,114</b>	<b>1,886,999</b>	<b>2,247,807</b>
<b>Liabilities</b>													
Unliquidated obligations Inter-fund balances payable (note 6)	-	3,273	6,293	12,493	11,734	13,265	-	10,799	8,991	15,735	-	82,583	71,561
Other accounts payable	9,374	15,129	4,711	2,298	229,789	2,662	347	49,057	14,118	6,972	-	73,982	199,998
<b>TOTAL LIABILITIES</b>	<b>9,374</b>	<b>18,402</b>	<b>11,141</b>	<b>14,791</b>	<b>241,523</b>	<b>19,625</b>	<b>347</b>	<b>66,007</b>	<b>28,166</b>	<b>24,008</b>	<b>-</b>	<b>433,384</b>	<b>321,797</b>
<b>Reserves and fund balances</b>													
Cumulative surplus (deficit)	52,014	86,918	(4,361)	195,336	162,062	234,599	133,085	117,124	50,808	328,916	97,114	1,453,615	1,926,010
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>52,014</b>	<b>86,918</b>	<b>(4,361)</b>	<b>195,336</b>	<b>162,062</b>	<b>234,599</b>	<b>133,085</b>	<b>117,124</b>	<b>50,808</b>	<b>328,916</b>	<b>97,114</b>	<b>1,453,615</b>	<b>1,926,010</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>61,388</b>	<b>105,320</b>	<b>6,780</b>	<b>210,127</b>	<b>403,585</b>	<b>254,224</b>	<b>133,432</b>	<b>183,131</b>	<b>78,974</b>	<b>352,924</b>	<b>97,114</b>	<b>1,886,999</b>	<b>2,247,807</b>

OTHER TRUST FUNDS: INTERNATIONAL PRIZES IN THE FIELD  
OF THE ENVIRONMENT

Statement of income and expenditure and changes in reserves and fund balances  
for the biennium ended 31 December 1995  
(United States dollars)

	<u>1994-1995</u>	<u>1992-1993</u>
<u>Income</u>		
Voluntary contributions	500,000	650,000
Interest income	<u>148,101</u>	<u>112,150</u>
TOTAL INCOME	<u>648,101</u>	<u>762,150</u>
<u>Expenditure</u>		
Administrative support personnel	15,000	404
Travel	9,181	11,462
Contractual services	25,019	179,944
Meetings and Conferences	49,403	62,538
Operating expenses	2,810	2,810
Sundry	586	5,500
Hospitality	-	15,493
Programme support costs (statement VI)	13,260	36,160
Prize award	<u>200,000</u>	<u>400,000</u>
TOTAL EXPENDITURE	<u>315,259</u>	<u>714,311</u>
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	<u>332,842</u>	<u>47,839</u>
RESERVES AND FUND BALANCES, BEGINNING OF THE PERIOD	<u>1,352,733</u>	<u>1,304,894</u>
RESERVES AND FUND BALANCES, END OF THE PERIOD	<u>1,685,575</u>	<u>1,352,733</u>

Statement of assets, liabilities, reserves and fund balances as at 31 December 1995  
(United States dollars)

	<u>1995</u>	<u>1993</u>
<u>Assets</u>		
Cash and term deposits (schedule 2.1)	1,700,592	1,500,000
Other accounts receivable	<u>812</u>	<u>26,000</u>
TOTAL ASSETS	<u>1,701,404</u>	<u>1,526,000</u>
<u>Liabilities</u>		
Unliquidated obligations	10,692	4,772
Accounts payable		
Inter-fund balances (note 6)	4,990	19,812
Other	<u>147</u>	<u>148,683</u>
TOTAL LIABILITIES	<u>15,829</u>	<u>173,267</u>
<u>Reserves and fund balances</u>		
Cumulative surplus (deficit)	<u>1,685,575</u>	<u>1,352,733</u>
TOTAL RESERVES AND FUND BALANCES	<u>1,685,575</u>	<u>1,352,733</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u>1,701,404</u>	<u>1,526,000</u>

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS  
Statement of income and expenditure and changes in reserves and fund balances  
for the biennium ended 31 December 1995  
 (United States dollars)

	<u>1994-1995</u>	<u>1992-1993</u>
<u>Income</u>		
Interest income	348,138	289,723
Miscellaneous income	27,001	-
Programme support costs: UNEP general trust funds (statement III)	4,479,762	2,828,565
Programme support costs: Multilateral Fund (statement IV)	246,919	205,424
Programme support costs: UNEP technical co-operation trust funds (statement V.1)	1,934,037	903,654
Programme support costs: UNEP Junior Professional Officers Programme (statement V.2)	338,421	207,588
Programme support costs: International Prizes in the Field of the Environment (statement V.3)	13,260	36,160
Gain/Loss on exchange	-	(1,537)
TOTAL INCOME	<u>7,387,538</u>	<u>4,469,577</u>
<u>Expenditure</u>		
Established posts	3,095,545	1,940,937
General temporary assistance	709,137	291,673
Overtime and night differential	72,045	40,209
Personal Service Contracts	17,330	-
Staff and other personnel costs	1,151,030	769,445
Travel	159,491	86,437
Contractual services	102,658	177,538
Operating expenses	765,762	419,276
Supplies and materials	1,583	2,574
Acquisitions	114,473	483,415
Fellowships, grants and contributions	900,118	138,243
TOTAL EXPENDITURE	<u>7,089,172</u>	<u>4,349,747</u>
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	<u>298,366</u>	<u>119,830</u>
Savings on, or cancellation of, prior periods' obligations	102,697	86,438
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	<u>3,928,770</u>	<u>3,722,502</u>
RESERVES AND FUND BALANCES, END OF PERIOD	<u>4,329,833</u>	<u>3,928,770</u>

Statement of assets, liabilities, reserves and fund balances as at 31 December 1995  
 (United States dollars)

	<u>1995</u>	<u>1993</u>
<u>Assets</u>		
Cash and term deposits (schedule 2.1)	4,575,498	3,916,248
Other accounts receivable	1,190,180	638,151
TOTAL ASSETS	<u>5,765,678</u>	<u>4,554,399</u>
<u>Liabilities</u>		
Unliquidated obligations	118,617	182,770
Accounts payable		
Inter-fund balances (note 6)	896,497	171,661
Other	420,731	271,198
TOTAL LIABILITIES	<u>1,435,845</u>	<u>625,629</u>
<u>Reserves and fund balances</u>		
Cumulative surplus (deficit)	4,329,833	3,928,770
TOTAL RESERVES AND FUND BALANCES	<u>4,329,833</u>	<u>3,928,770</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u>5,765,678</u>	<u>4,554,399</u>



## COUNTERPART CONTRIBUTIONS

Statement VII.I

Statement of income and expenditure and changes in reserves and  
fund balances for the biennium ended 31 December 1995

(United States dollars)		
	1994-1995	1992-1993
Income		
Voluntary contributions	14,215,710	14,105,247
Miscellaneous income	28,779	2,135
<b>TOTAL INCOME</b>	<b>14,244,489</b>	<b>14,107,382</b>
Expenditure		
Staff and other personnel costs	2,607,528	3,718,070
Consultants	1,082,784	752,998
Volunteers	803	56
Travel	430,554	486,394
Contractual services	3,057,243	4,804,645
Fellowships	28,559	18,784
Training	336,715	164,113
Meetings and conferences	2,442,664	2,566,504
Acquisitions	669,712	133,108
Rentals	37,136	102,092
Operating expenses	95,269	166,327
Reporting costs	182,237	180,601
Sundry	507,396	543,517
Hospitality	30,766	3,230
UNEP participation costs	273,259	226,810
Loss on Exchange	39	8,724
<b>TOTAL EXPENDITURE</b>	<b>11,782,664</b>	<b>13,875,973</b>
Excess of income over expenditure	2,461,825	231,409
Prior period adjustments	676,419	(90,008)
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>3,138,244</b>	<b>141,401</b>
<b>RESERVES AND FUND BALANCES, BEGINNING OF PERIOD</b>	<b>5,673,493</b>	<b>5,532,092</b>
<b>RESERVES AND FUND BALANCES, END OF PERIOD</b>	<b>8,811,737</b>	<b>5,673,493</b>

Statement of assets, liabilities, reserves and fund balances  
as at 31 December 1995

(United States dollars)		
	1995	1993
Assets		
Cash and term deposits (schedule 2.1)	15,521,234	6,819,202
Voluntary contributions receivable	929,242	1,337,595
Inter-fund balances receivable (note 7)	3,518,410	-
Other accounts receivable	94,249	30,313
Other assets-deferred charges (note 5)	3,105	-
Operating funds provided to executing agencies	56,804	56,804
<b>TOTAL ASSETS</b>	<b>20,123,044</b>	<b>8,243,914</b>
Liabilities		
Unliquidated obligations	1,092,183	783,603
Inter-fund balances payable	-	1,642,094
Other accounts payable	10,219,124 <sup>a/</sup>	144,724
<b>TOTAL LIABILITIES</b>	<b>11,311,307</b>	<b>2,570,421</b>
Reserves and fund balances		
Cumulative surplus	8,811,737	5,673,493
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>8,811,737</b>	<b>5,673,493</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>20,123,044</b>	<b>8,243,914</b>

<sup>a/</sup> Includes \$690,300 payable to the African Ministerial Conference on the Environment (AMCEN) Trust Fund, to be established in 1996.

NON-CONVERTIBLE CURRENCY  
COUNTERPART CONTRIBUTIONS TO THE MEDITERRANEAN TRUST FUND

Statement of income and expenditure and changes in reserves and  
fund balances for the biennium ended 31 December 1995

(United States dollars)		
	1994-1995	1992-1993
Income		
-----		
Voluntary contributions	810,619	800,000
Gain on exchange	13,285	12,273
	-----	-----
TOTAL INCOME	823,904	812,273
	-----	-----
Expenditure		
-----		
Staff and other personnel costs	495,193	478,637
Consultants	-	1,700
Acquisitions	17,018	35
Rentals	210,141	180,980
Operating expenses	15,522	46,844
Reporting costs	22,327	-
Sundry	(821)	68,125
	-----	-----
TOTAL EXPENDITURE	759,380	776,321
	-----	-----
Excess of income over expenditure	64,524	35,952
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	141,114	105,162
	-----	-----
RESERVES AND FUND BALANCES, END OF PERIOD	205,638	141,114
	=====	=====

Statement of assets, liabilities, reserves and fund balances  
as at 31 December 1995

(United States dollars)		
	1995	1993
Assets		
-----		
Cash and term deposits (schedule 2.2)	7,852	1,735
Inter-fund balances receivable (note 7)	142,709	59,651
Other accounts receivable	68,805	92,304
	-----	-----
TOTAL ASSETS	219,366	153,690
	=====	=====
Liabilities		
-----		
Unliquidated obligations	1,350	9,582
Other accounts payable	12,378	2,994
	-----	-----
TOTAL LIABILITIES	13,728	12,576
	-----	-----
Reserves and fund balances		
-----		
Cumulative surplus	205,638	141,114
	-----	-----
TOTAL RESERVES AND FUND BALANCES	205,638	141,114
	-----	-----
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	219,366	153,690
	=====	=====

NON-CONVERTIBLE CURRENCY  
COUNTERPART CONTRIBUTIONS TO THE CARIBBEAN TRUST FUND

Statement of income and expenditure and changes in reserves and  
fund balances for the biennium ended 31 December 1995

(United States dollars)		
	1994-1995	1992-1993
<b>Income</b>		
-----		
Voluntary contributions	66,500	137,500
Gain on exchange	57	4,761
	-----	-----
<b>TOTAL INCOME</b>	<b>66,557</b>	<b>142,261</b>
	-----	-----
<b>Expenditure</b>		
-----		
Staff and other personnel costs	134,819	127,322
	-----	-----
<b>TOTAL EXPENDITURE</b>	<b>134,819</b>	<b>127,322</b>
	-----	-----
Excess (shortfall) of income over expenditure	(68,262)	14,939
Prior period adjustments	-	15,244
	-----	-----
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>(68,262)</b>	<b>30,183</b>
<b>RESERVES AND FUND BALANCES, BEGINNING OF PERIOD</b>	<b>29,330</b>	<b>(853)</b>
	-----	-----
<b>RESERVES AND FUND BALANCES, END OF PERIOD</b>	<b>(38,932)</b>	<b>29,330</b>
	=====	=====

Statement of assets, liabilities, reserves and fund balances  
as at 31 December 1995

(United States dollars)		
	1995	1993
<b>Assets</b>		
-----		
Cash and term deposits (schedule 2.2)	8,607	(784)
Voluntary contributions receivable	97,369	127,439
Other accounts receivable	2,972	3,620
	-----	-----
<b>TOTAL ASSETS</b>	<b>108,948</b>	<b>130,275</b>
	=====	=====
<b>Liabilities</b>		
-----		
Inter-fund balances payable (note 6)	141,674	99,564
Other accounts payable	6,206	1,381
	-----	-----
<b>TOTAL LIABILITIES</b>	<b>147,880</b>	<b>100,945</b>
	-----	-----
<b>Reserves and fund balances</b>		
-----		
Cumulative (deficit) surplus	(38,932)	29,330
	-----	-----
<b>TOTAL RESERVES AND FUND BALANCE</b>	<b>(38,932)</b>	<b>29,330</b>
	-----	-----
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>108,948</b>	<b>130,275</b>
	=====	=====

## REVOLVING FUND (INFORMATION)

Statement of income and expenditure and changes in reserves and  
fund balances for the biennium ended 31 December 1995

(United States dollars)

	1994-1995	1992-1993
Income		
Sale of publications and royalties	177,437	171,938
Sale of product lines	-	80,725
Miscellaneous income	-	2,513
<b>TOTAL INCOME</b>	<b>177,437</b>	<b>255,176</b>
Expenditure		
Publications	163,456	64,572
Product lines	-	187,619
<b>TOTAL EXPENDITURE</b>	<b>163,456</b>	<b>252,191</b>
Excess of income over expenditure	13,981	2,985
Prior period adjustments	59,623	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>73,604</b>	<b>2,985</b>
Transfer to other funds	(71,795)	-
<b>RESERVES AND FUND BALANCES, BEGINNING OF PERIOD</b>	<b>198,191</b>	<b>195,206</b>
<b>RESERVES AND FUND BALANCES, END OF PERIOD</b>	<b>200,000</b>	<b>198,191</b>

Statement of assets, liabilities, reserves and fund balances  
as at 31 December 1995

(United States dollars)

	1995	1993
Assets		
Inter-fund balances receivable	262,522	228,640
Other accounts receivable - publications	17,478	33,525
Other accounts receivable - product lines	-	1,414
<b>TOTAL ASSETS</b>	<b>280,000</b>	<b>263,579</b>
Liabilities		
Other accounts payable	80,000	65,388
<b>TOTAL LIABILITIES</b>	<b>80,000</b>	<b>65,388</b>
Reserves and fund balances		
Cumulative surplus	200,000	198,191
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>200,000</b>	<b>198,191</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>280,000</b>	<b>263,579</b>

## SELF-FINANCING ACTIVITIES

Statement IX

Statement of income and expenditure and changes in reserves and  
fund balances for the biennium ended 31 December 1995  
(United States Dollars)

	UN Commissary	UN Petrol Station	Gift Shop	1994-1995	1992-1993
Income:					
Receipts	76,247	158,691	89,756	324,694	-
Less: Cost of sales	-	114,792	63,917	178,709	-
TOTAL INCOME	76,247	43,899	25,839	145,985	-
Expenditure					
Operating costs	87,363	22,580	57,426	167,369	-
TOTAL EXPENDITURE	87,363	22,580	57,426	167,369	-
Excess (shortfall) of income over expenditure	(11,116)	21,319	(31,587)	(21,384)	-
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	-	-	-	-	-
RESERVES AND FUND BALANCES, END OF PERIOD	(11,116)	21,319	(31,587)	(21,384)	-

Statement of assets, liabilities, reserves and fund balances  
as at 31 December 1995

	(United States Dollars)			1995	1993
Assets					
Cash and term deposits (sch. 2.2)	-	-	80,000	80,000	-
Inter-fund balances receivable	14,142	40,481	(47,584)	7,039	-
Other accounts receivable	-	-	813	813	-
Other assets-inventories	-	11,792	56,926	68,718	-
TOTAL ASSETS	14,142	52,273	90,155	156,570	-
Liabilities					
Unliquidated obligations	10,890	595	-	11,485	-
Other accounts payable	14,368	30,359	121,742	166,469	-
TOTAL LIABILITIES	25,258	30,954	121,742	177,954	-
Reserves and fund balance					
Cumulative surplus	(11,116)	21,319	(31,587)	(21,384)	-
TOTAL RESERVES AND FUND BALANCES	(11,116)	21,319	(31,587)	(21,384)	-
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	14,142	52,273	90,155	156,570	-

## NOTES TO THE FINANCIAL STATEMENTS

### Note 1. The United Nations Environment Programme and its objectives

On 15 December 1972, the General Assembly adopted resolution 2997 (XXVII), which created the United Nations Environment Programme (UNEP), comprising a Governing Council, a secretariat, an Environment Fund and a Coordination Board. The primary objectives of UNEP are the following:

To promote international cooperation in the field of the environment and to recommend policies to that end;

To provide general policy guidance for environmental programmes within the United Nations system;

To keep under review the world environmental situation in order to ensure that emerging environmental problems of wide international significance receive consideration;

To promote the acquisition, assessment and exchange of environmental knowledge and information and to provide technical advice on the formulation and implementation of environmental programmes within the United Nations system;

To review the impact of national and international environmental policies on developing countries as well as the problem of additional costs of implementation in developing countries and to ensure the compatibility of environmental programmes and projects with the plans and priorities of those countries;

To advise intergovernmental bodies of the United Nations system on the formulation and implementation of environmental programmes;

To secure the effective cooperation of and contributions from relevant scientific and other professional communities;

To finance, wholly or partly, new environmental initiatives undertaken within and outside the United Nations system so as to fulfil the policy-guidance role of UNEP;

To finance programmes of general interest, such as monitoring, assessment, data-collecting systems, improvement of environmental quality management, environmental research, information exchange and dissemination, public education and training, environmental institutions, and technological development suited to economic growth compatible with environmental safeguards;

To coordinate environmental programmes within the United Nations system, review their implementation and assess their effectiveness;

To report on the cooperation and coordination among all bodies concerned in the implementation of environmental programmes.

### Note 2. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations and the United Nations Environment Programme:

(a) The accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, including the Financial Rules of the Fund of the United Nations Environment Programme, specific decisions of the Governing Council of UNEP and administrative issuances, and in conformity with generally accepted accounting principles.

The United Nations and the United Nations Environment Fund follow the common accounting standards of the United Nations system (A/48/530), and where departures from the standards occur as a result of decisions of the legislative authorities of individual organizations, attention is drawn to each instance in the statement of significant accounting policies included in the financial statements.

(b) Regular budget of the United Nations. The regular budget of the United Nations meets part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII). Details of the expenditure may be found in the financial report and audited financial statements of the United Nations. They are not considered further in this report.

(c) Financial reserve. As stated in rule 209.2 of the Financial Rules of the Fund, the purpose of the financial reserve is to guarantee the financial liquidity and integrity of the Fund, to compensate for uneven cash flows and to meet such other similar requirements as may be decided upon by the Governing Council. The level of the financial reserve is determined from time to time by the Governing Council, and in accordance with paragraph 14 of decision 14/36 of 16 June 1987, the Executive Director last adjusted the financial reserve in 1988 to a level equivalent to 7.5 per cent of the total programme of the Environment Fund approved by the Council for 1988-1989. The reserve has remained unchanged since 1988. The Governing Council, in its decision 18/40, paragraph 9, authorized the Executive Director to increase gradually the level of the financial reserve to \$20 million by 1999 by using the under-utilized Fund resources. However, in view of the fact that there was no under-utilization of the Fund resources in 1995 and the balance of the Fund at the end of 1995 being no more than \$5.6 million, the Executive Director decided to defer any increase in the financial reserve to a later date.

(d) Revolving Fund. The Governing Council, by its decision 11/(II) of 22 March 1974, established a Revolving Fund (Information) to finance the production of information materials in support of national programmes of public information and education in the environment field. The Council further decided that the income from the sale or rental of information materials, the production of which was financed from the Revolving Fund (Information) shall be credited to that Fund.

(e) The financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(f) Fund accounting. The accounts are maintained on a "fund accounting" basis and each fund is maintained as a distinct financial and accounting entity with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(g) The financial period of UNEP is a biennium and consists of two consecutive calendar years.

(h) The income and expenditure and assets and liabilities are recognized on the accrual basis of accounting.

(i) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Since 1979, UNEP has also recognized as expenditures the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts.

(j) Translation of currencies. The accounts of UNEP are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller of the United Nations. In respect of such currencies, the financial statements reflect the cash, investments and unpaid pledges in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

Differences arising from the conversion of currencies at the United Nations rate of exchange are accounted for as gain or loss on exchange. In accordance with rule 205.2 of the Financial Rules of the Fund, losses and gains on exchange arising from the payment of voluntary contributions from Governments are recorded as a credit or debit to such contributions.

(k) Contributions. Pledges are recorded as income on the basis of a written commitment by prospective donors to pay monetary contributions at a specified time or times. Pledges received for future years are recorded as deferred income.

(l) Investments. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash.

(m) Deferred charges. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(n) Fixed assets. Furniture, equipment and other non-expendables are not included in the assets of UNEP. Acquisitions are charged against the appropriate budget accounts in the year of purchase.

(o) Contingencies. No provision is made in the Environment Fund for repatriation grant entitlements. However, provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the



United Nations for personnel financed under trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of net base pay.

(p) Miscellaneous income consists of the following items:

- (i) Refunds of expenditures charged to prior financial periods;
- (ii) Monies accepted in respect of which no purpose is specified;
- (iii) Uncashed cheques one year from their date of issuance;
- (iv) The proceeds from the sale of surplus property;
- (v) Balance of the Revolving Fund in excess of \$200,000 as at the end of the biennium.

(q) Trust funds. UNEP follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and its supporting administrative instructions (ST/AI/285 and ST/AI/286), although, as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to such funds as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

(r) At the 11th meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, it was decided that promissory notes did constitute committable resources and that the deposit of a promissory note would be considered to be payment of a country's contribution to the Multilateral Fund. Consequently, promissory notes received from member countries have been reflected in the accounts of the Fund.

Note 3. Financial reporting by cooperating agencies and supporting organizations

All agencies and organizations (excepting 14) engaged in the implementation of projects funded by UNEP and/or its associated trust funds reported their expenditures as at 31 December 1995.

Note 4. Accounts payable

The accounts payable balance comprises the following (in United States dollars):

Staff members	398 129
Vendors	187 644
UNDP field offices	80 632
Others	<u>1 043 118</u>
Total (statement II)	<u>1 709 523</u>

Note 5. Deferred charges

- (a) The following is an analysis of the amount shown in statement II as deferred charges as at 31 December 1995 (United States dollars):

Education grant advances	352 723
Prepaid expenses	(665 331)
Advances to finance self-liquidating activities	16 661
Charges in transit from offices away from headquarters (inter-office vouchers)	<u>2 638 057</u>
Total (statement II)	<u>2 342 110</u>

- (b) The deferred charges shown in statements III, IV, V.I and VII.I represent education grant advances as follows (United States dollars):

Statement III	69 754
Statement V.I	20 381
Statement IV	6 520
Statement VII.I	<u>3 105</u>
	<u>99 760</u>

The portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the date of the financial statement is shown for balance sheet purposes only.

Note 6. Inter-fund balances

The following is the breakdown of inter-fund balances as at 31 December 1995 appearing in statement II (United States dollars):

Due from other UNEP funds and inter-funds accounts

UNEP general trust funds (statement III)

Kuwait action plan	8 300
Basel Convention	187 278
Mediterranean	568 206
CITES	240 734
West and Central African region	15 532
Conservation of migratory species	4 204
Environmental training network	<u>18 081</u>
Subtotal	<u>1 042 335</u>

<u>Multilateral Fund under the Montreal Protocol (statement IV)</u>	<u>163 303</u>
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UNEP technical cooperation trust funds (statement V.I)

Environmental awareness and machinery	818
Environmental damage caused by the Kuwait/Iraq conflict	50 993
Consultancies to developing countries	25 257
Financing of professional officers	123 589
Industrial, environmental and raw material management	28 259
Protection of Andean ecosystems	13 777
Management of chemicals (Switzerland)	50 687
Global Environment Facility	7 905 821
Grid centre in Arendal (Norway)	54 979
Implementation of the Montreal Protocol	16 523
Establishment of an account for Infoterra	1 312
Vienna Convention and Montreal Protocol	93 748
Establishment of an environmental technology centre	39 928
Geographic information systems in agricultural research	41 602
Institutional and regulatory capacity of developing countries in Africa	<u>98 820</u>
Subtotal	<u>8 546 113</u>

UNEP junior professional officers programme (statement V.2)

Belgium	6 972
France	49 057
Italy	14 118
Netherlands	3 698
Norway	<u>137</u>
Subtotal	<u>73 982</u>

<u>International prizes in the field of environment (statement V.3)</u>	<u>4 990</u>
<u>Special account for programme support costs (statement VI)</u>	<u>896 497</u>
<u>Counterpart contributions to the Caribbean Trust Fund - non-convertible currencies (statement VII.3)</u>	<u>141 674</u>
Total (statement II)	<u>10 868 894</u>

Note 7. Due to other UNEP funds and inter-fund accounts

General trust funds (statement III)

Biodiversity Convention	2 832 140
Caribbean	116 338
East African regional seas	31 808
North-west Pacific region	70 000
Implementation of Basel Convention	122 897
East Asian seas	278 067
Vienna Convention	283 759
Montreal Protocol	572 825
Biodiversity Convention (interim secretariat)	<u>185 185</u>
Subtotal	<u>4 493 019</u>

UNEP technical cooperation trust funds  
(statement V.1)

Land degradation assessment and mapping in Kenya	392 379
Financing of professional officers	2 648
Implementation of the Multilateral Fund by UNEP	132 885
Action in accordance with Agenda 21	845 376
Implementation of Agenda 21 in Europe	<u>98 899</u>
Subtotal	<u>1 472 187</u>

UNEP junior professional officers programme  
(statement V.2)

Austria	12 200
Denmark	214

Germany	89 068
Japan	332 338
Sweden	<u>100 089</u>
Subtotal	<u>533 909</u>
<u>Counterpart contributions (statement VII.1)</u>	<u>3 518 410</u>
<u>Counterpart contributions to the Mediterranean Trust Fund - non-convertible currencies (statement VII.2)</u>	<u>142 709</u>
<u>Revolving Fund (Information) (statement VIII)</u>	<u>262 522</u>
<u>Self-financing activities (statement IX)</u>	<u>7 039</u>
<u>United Nations General Fund</u>	<u>8 462 969</u>
Total (statement II)	<u>18 892 764</u>

The inter-fund balances between the United Nations General Fund, the Fund of UNEP, UNEP trust funds and other accounts are settled on a periodic basis.

Note 8. Summary of expenditures by object code for the Fund programme and Fund programme reserve activities for the biennium ended 31 December 1995

(United States dollars)

<u>Object of expenditure</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
Project personnel	34 311 725.30	1 030 722.17	35 342 447.47
Consultants	11 237 010.82	1 537 108.68	12 774 119.50
Administrative support personnel	11 455 396.87	247 408.71	11 702 805.58
Volunteers	69 219.71	-	69 219.71
Travel	5 823 213.23	869 740.52	6 692 953.75
Subcontracts	13 278 333.56	5 017 733.44	18 296 067.00
Fellowships	1 020 087.50	392 705.67	1 412 793.17
Meetings and conferences	12 467 845.56	1 936 800.53	14 404 646.09
Expendable equipment	1 494 595.03	321 768.79	1 816 363.82
Non-expendable equipment	1 899 541.03	1 648 875.42	3 548 416.45
Rentals	947 740.68	67 159.00	1 014 899.68

<u>Object of expenditure</u>	<u>Disbursements</u>	<u>Unliquidated obligations</u>	<u>Total</u>
Operation and maintenance of equipment	811 723.99	69 210.13	880 934.12
Reporting costs	3 879 517.89	909 349.66	4 788 867.55
Sundry	5 828 225.20	661 453.79	6 489 678.99
Hospitality	124 722.69	37 067.95	161 790.64
UNEP participation costs (external projects)	<u>1 654 373.86</u>	<u>272 976.74</u>	<u>1 927 350.60</u>
Total	<u>106 303 272.92</u>	<u>15 020 081.20</u>	<u>121 323 354.12</u>

Note 9. Non-expendable property

The value of non-expendable property, at cost, at UNEP headquarters and at its overseas offices is \$7,976,367.30 according to the cumulative inventory records of UNEP as at 31 December 1995. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the organization but is charged against the current appropriations.

Note 10. Write-off of losses of cash and receivables

In accordance with financial rule 110.14, and after a full investigation, the writing off of 19 uncollectible receivables amounting to \$13,734.28 was approved by the Deputy Executive Director, under the authority of the Executive Director of the United Nations Environment Programme for the biennium 1994-1995. In each case it was determined, in the light of the facts known at the time, that: (a) responsibility for the loss could not be fixed and attached to any official of the United Nations Environment Programme; (b) every effort had been made to collect the amount; and (c) further collection efforts would be fruitless.

