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Item 9 of the provisional agenda*

**Programme, the Environment Fund and
administrative and other budgetary matters**

REPORT OF THE BOARD OF AUDITORS ON THE AUDIT OF THE ACCOUNTS OF THE FUND OF THE UNITED NATIONS ENVIRONMENT PROGRAMME FOR THE BIENNIUM ENDED 31 DECEMBER 2001

Note by the Executive Director

In accordance with paragraph 6 of Governing Council decision 18/46 of 25 May 1995, the Executive Director has the honour to submit herewith for the information of the Governing Council at its twenty-second session, the report of the Board of Auditors to the General Assembly on the accounts of the Fund of the United Nations Environment Programme for the biennium ended 31 December 2001.

* UNEP/GC.22/1.

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General Assembly

Official Records
Fifty-seventh Session
Supplement No. 5F (A/57/5/Add.6)

15 October 2002

Fund of the United Nations Environment Programme

Financial report and audited financial statements for the biennium ended 31 December 2001 and Report of the Board of Auditors

Corrigendum

Chapter II

Insert the following note at the end of the chapter under the names of the auditors:

Note: The auditors have signed only the original English version of the report of the Board.

Chapter III

Insert the following note at the end of the chapter under the names of the auditors:

Note: The auditors have signed only the original English version of the audit opinion.

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General Assembly
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Fifty-seventh Session
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Fund of the United Nations Environment Programme

Financial report and audited financial statements

for the biennium ended 31 December 2001 and

Report of the Board of Auditors

United Nations • New York, 2002

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.

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Contents

Chapter		Paragraphs	Page
	Letters of transmittal		vi
I.	Financial report for the biennium ended 31 December 2001	1–6	1
II.	Report of the Board of Auditors	1–56	2
	A. Introduction	1–13	3
	1. Previous recommendations not fully implemented	7–11	3
	2. Main recommendations	12–13	4
	B. Financial issues	14–28	5
	1. Financial overview	14–17	5
	2. United Nations system accounting standards	18	5
	3. Financial statements	19–25	5
	4. Write-off of losses of cash, accounts receivable and property	26–27	6
	5. Ex gratia payments	28	7
	C. Management issues	29–55	7
	1. Financial reserve	29–32	7
	2. Programme management	33–36	7
	3. Approval of projects	37–41	8
	4. Closure of inactive projects	42–44	9
	5. Environmental issues	45–48	9
	6. Administrative arrangement with the United Nations Office at Geneva	49–50	9
	7. Regional office financial monitoring and reporting	51–53	10
	8. Cases of fraud and presumptive fraud	54–55	10
	D. Acknowledgement	56	11
	Annex Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1999		12
III.	Audit opinion		14
IV.	Certification of the financial statements		15

V. Financial statements for the biennium ended 31 December 2001 16

Statement I. Environment Fund: income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 2001, and assets, liabilities, reserves and fund balances as at 31 December 2001 16

Schedule 1.1. Environment Fund: contributions as at 31 December 2001 17

Schedule 1.2. Environment Fund: fund programme and fund programme reserve activities: summary of appropriations, allocations issued, expenditures incurred and unexpected balance of appropriations and allocations for the biennium ended 31 December 2001 19

Schedule 1.3. Environment Fund: management and administrative support budget: summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for the biennium ended 31 December 2001 ... 20

Schedule 1.4. Environment Fund: convertible and non-convertible cash, bank deposits and investments as at 31 December 2001 21

Statement II. All funds summary: cash flows for the biennium ended 31 December 2001 22

Statement III. General trust funds: income and expenditure and changes in fund balances for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 24

Schedule 3.1. General trust funds: contributions as at 31 December 2001 31

Statement IV. Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer: income and expenditure and changes in fund balance for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 49

Schedule 4.1. Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer: contributions as at 31 December 2001 50

Statement V. UNEP Technical Cooperation Trust Funds: income and expenditure and changes in fund balances for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 51

Statement VI. UNEP other trust funds — Junior Professional Officers Programme: income and expenditure and changes in fund balances for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 58

Statement VII. UNEP Sasakawa Environment Prize: income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 2001, and assets, liabilities, reserves and fund balances as at 31 December 2001 61

Statement VIII. Special account for programme support costs: income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 2001, and assets, liabilities, reserves and fund balances as at 31 December 2001 62

Statement IX. Counterpart contributions: income and expenditure and changes in fund balances for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 63

Statement X. Support of the Mediterranean Action Plan (Greek drachmae): income and expenditure and changes in fund balance for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 66

Statement XI. Support of the Action Plan for the Caribbean Environment Programme (Jamaica dollars): income and expenditure and changes in fund balance for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 . 67

Statement XII. Revolving Fund activities: income and expenditure and changes in fund balances for the biennium ended 31 December 2001, and assets, liabilities, and fund balances as at 31 December 2001 68

Notes to the financial statements 69

Letters of transmittal

31 March 2002

I have the honour to transmit the financial report and accounts of the United Nations Environment Programme, including associated trust funds and other related accounts for the biennium ended 31 December 2001, which I hereby approve.

The financial statements of the United Nations Environment Programme for the biennium ending 31 December 2001 have been prepared in accordance with financial rule 111.4 of the United Nations and financial rule 213.3 of the United Nations Environment Programme.

A summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information and clarifications on the financial activities undertaken by the organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

Copies of these statements are made available to both the Advisory Committee on Administrative and Budgetary Questions and the Board of Auditors.

(*Signed*) Klaus **Töpfer**
Executive Director
United Nations Environment Programme

The Chairman of the Board of Auditors
United Nations
New York, NY 10017

27 June 2002

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 2001, 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.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa
and Chairman
United Nations Board of Auditors

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

Chapter I

Financial report for the biennium ended 31 December 2001

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 (UNEP), including associated trust funds, and of the related accounts for the biennium ended 31 December 2001. The accounts consist of 12 statements supported by 6 schedules and notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 2002.

2. The financial period of the organization consists of two consecutive calendar years, the first one being an even year. The interim accounts for the first year of the biennium 2000-2001 were made available to the Governing Council at its twenty-first session. The Board of Auditors conducted an interim audit on these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situations that should be brought to the attention of Member States.

3. Comparative figures for the biennium 1998-1999, as appropriate, 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 20/31 of 4 February 1999, approved an appropriation of Fund resources in 2000-2001 of $100 million for Fund programme activities, $5 million for Fund programme reserve activities and $14.23 million for the management and administrative support costs budget.

6. Total appropriations, allocations/allotments and expenditures for the biennium ended 31 December 2001 were as follows (in United States dollars):

	Appropriations	*Allocations/ allotments issued*	*Expenditures*	*Unexpended appropriations*	*Unexpended allocations/ allotments*
Fund programme activities	100 000 000	90 000 000	89 567 971	10 432 029	432 029
Fund programme reserve activities	5 000 000	5 000 000	4 829 192	170 808	170 808
Management and administrative support costs	14 234 300	12 502 500	11 936 493	2 297 807	566 007
Total	**119 234 300**	**107 502 500**	**106 333 656**	**12 900 644**	**1 168 844**

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has reviewed the operations of the Fund of the United Nations Environment Programme (UNEP) at the Nairobi headquarters and the Geneva and Mexico City Regional Offices of UNEP. The Board has also audited the financial statements of the Fund of UNEP for the period from 1 January 2000 to 31 December 2001.

The Board's main findings are as follows:

(a) The declining reserves and fund balance and the current balance of the financial reserve of the Environment Fund may not sustain the requirement of the $8 million construction loan;

(b) Investment valued at $2.3 million was reported separately in the financial statements instead of as part of the cash pool, since the Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora deals directly with the United Nations Treasury for its investments, raising the issue of harmonizing investment procedures and reporting;

(c) Bank transfer transactions valued at $2.23 million appearing as reconciling items remained unrecorded as at 31 December 2001;

(d) The biennium end balance of financial reserve is only $10 million, or 50 per cent below the authorized level;

(e) Data errors on completion dates and actual reported expenditures in the Project Management System (PMS) due to Integrated Management Information System (IMIS)/PMS interfacing problems may affect the reliability of the information in PMS-generated reports;

(f) There is a need to continually assess the efficiency and effectiveness of the terms of agreement and explore ways to optimize the accounting and financial services provided to the UNEP Regional Office for Latin America and the Caribbean by the Economic Commission for Latin America and the Caribbean (ECLAC), with a view to deciding that the agreement is based on cost-effectiveness and efficiency in the future.

The Board made recommendations to improve investment procedures, update the recording of bank reconciling items, ensure agreement of databases and assess the efficiency and effectiveness of administrative arrangements with ECLAC.

A list of the Board's recommendations is included in paragraph 12 of the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements of the Fund of the United Nations Environment Programme (UNEP) for the period from 1 January 2000 to 31 December 2001, 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 common 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 was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January 2000 to 31 December 2001 had been incurred for the purposes approved by the General Assembly; whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNEP presented fairly the financial position as at 31 December 2001. The audit included a general review of financial systems 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 UNEP headquarters at Nairobi and the UNEP Regional Offices for Europe and for Latin America and the Caribbean at Geneva and Mexico City, respectively.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. The reviews included the efficiency of the internal financial controls, programme management and, in general, the administration and management of UNEP.

5. The functions relating to human resources management and other staff-related services, finance operations, general support services, including contracts and procurement, and information facilities were transferred to the United Nations Office at Nairobi with effect from 1 January 1996.

6. The Board continued its practice of reporting the results of specific audits to the Administration of UNEP through management letters containing detailed observations and recommendations. The practice helped in maintaining an ongoing dialogue with the Administration on audit issues.

1. Previous recommendations not fully implemented

7. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board noted that there had been only one recommendation outstanding prior to the biennium 1996-1997. The Board had recommended in the bienniums 1990-1991 and 1994-1995 that UNEP ensure timely closure of completed projects. The Board further comments on that matter in paragraphs 42 to 44 of the present report.

8. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to

implement the recommendations made in its report for the biennium ended 31 December 1999. Details of the action taken and the comments of the Board are set out in the annex to the present report.

9. The General Assembly, in its resolution 52/212 B of 31 March 1998, accepted the recommendations of the Board of Auditors for improving implementation of its recommendations approved by the Assembly subject to the provisions contained in the resolution. The Board's proposals, which were transmitted to the Assembly in a note by the Secretary-General (A/52/753, annex), included the following main elements:

(a) The need for specification of timetables for the implementation of recommendations;

(b) The disclosure of office holders to be held accountable;

(c) The establishment of an effective mechanism to strengthen oversight with regard to the implementation of audit recommendations. Such a mechanism could be in the form of either a special committee comprising senior officials or a focal point for audit and oversight matters.

The Board noted that UNEP had generally complied with those requirements.

10. A summary of main recommendations is contained in paragraph 12. The detailed findings of the audit are reported in paragraphs 14 to 55.

11. 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 covers the audit of both financial and management issues.

2. Main recommendations

12. **The Board's main recommendations are that the Administration:**

(a) **Verify the status of the investments made by the Convention on International Trade in Endangered Species of Wild Fauna and Flora in the cash pool, including the delegation of authority, with a view to harmonizing UNEP's procedures in managing and reporting investments (para. 21);**

(b) **Resolve all reconciling items identified during the preparation of monthly bank reconciliation statements and make the necessary adjustments in the books of accounts (para. 25);**

(c) **Ensure that the databases of the Project Management System and the Integrated Management Information System remain in agreement until the interface between the two systems is completed (para. 36);**

(d) **Continuously assess the efficiency and effectiveness of the implementation of the terms of agreement and explore ways to optimize the accounting and financial services provided by the Economic Commission for Latin America and the Caribbean with a view to basing the agreement on cost-effectiveness and efficiency in the future (para. 53).**

13. The Board's other recommendations are presented in paragraphs 38, 41, 44, 48 and 50.

B. Financial issues

1. Financial overview

14. The financial statements of UNEP cover the major funds — the Environment Fund, general trust funds, the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer, Technical Cooperation Trust Funds and other trust funds. **In terms of results of operations for the biennium 2000-2001, the Environment Fund reported a total income of $95.1 million against expenditures of $106.33 million, showing a net shortfall of $11.23 million (12 per cent), as compared with a net excess of income over expenditures of $14.59 million in the biennium 1998-1999.** Voluntary contributions decreased from $96.3 million in 1998-1999 to $84.74 million (12 per cent) in the biennium 2000-2001. The advances to implementing partners under the Environment Fund decreased from $7.40 million in 1998-1999 to $2.41 million (67.43 per cent) in 2000-2001. On the other hand, the advances from implementing partners that the Environment Fund handles increased from $9.88 million in 1998-1999 to $10.89 million in 2000-2001.

15. The General Fund showed a net excess of income over expenditure of $24.48 million for the biennium 2000-2001, compared with $9.76 million for 1998-1999. This was mainly brought about by the increase of 35 per cent in voluntary contributions, from $69.31 million in 1998-1999 to $93.95 million in 2000-2001. The increase of expenditures was $13.34 million (21 per cent) over the recorded expenditures of $62.75 million in 1998-1999.

16. **The Multilateral Fund reported a shortfall of income relative to expenditures of $32.24 million, compared with an excess of income over expenditures of $102.95 million in the biennium 1998-1999.** The total income of $321.21 million in 2000-2001 represented a decrease of $1.83 million, attributable to the decrease in voluntary contributions from $296.09 million to $277.72 million. At the same time, advances to implementing partners showed a decrease of 33 per cent, from $322.83 million in 1998-1999 to $217.07 million in 2000-2001.

17. The total income reported in biennium 2000-2001 under the Technical Cooperation Trust Funds increased to $109.93 million, from $59.25 million in the previous biennium, as a result of the increase in voluntary contributions, recorded at $105.22 million, a gain of 89.21 per cent over the $55.61 million of the previous biennium. The reported income sufficiently covered the expenditures, leaving an excess of income over expenditures of $41.46 million.

2. United Nations system accounting standards

18. The Board assessed the extent to which the financial statements of UNEP for the biennium 2000-2001 conform with the United Nations system accounting standards. The review indicated that the presentation of the financial statements was generally consistent with the standards.

3. Financial statements

Investments in the cash pool

19. The Board noted that the financial statements of the general trust funds, specifically the Trust Fund for the Convention on International Trade in Endangered

Species of Wild Fauna and Flora (CITES), included an amount of $3.9 million as a separate investment account instead of as part of the cash and term deposits. This is inconsistent with the disclosure of other similar assets. The investment by CITES is outside of the UNEP investment pool, and CITES deals directly with the United Nations Headquarters Treasury for its United States-dollar investments, while CITES handles the Swiss-franc portion by itself.

20. UNEP could not confirm to the Board whether or not CITES has been delegated separate authority to deal directly with the United Nations Treasury for cash pool investments as required in common principles and policies for investments.

21. **The Board recommended that the Administration verify the status of the investments made by CITES in the cash pool, including the delegation of authority, with a view to harmonizing UNEP's procedures for managing and reporting on investments, and the Administration agreed to do so.**

22. The Administration expressed its appreciation of the need for a common investment policy and its intention to hold further discussions with CITES on this matter.

Bank reconciliation

23. The Board verified the bank reconciliation statements as at 31 December 2001 and noted some credit transactions in March, May, June and October 2001, valued at $2.29 million, that remained unrecorded as at 31 December 2001. The Administration informed the Board that the credits related to transfers between different UNEP bank accounts. UNEP had incorrectly assumed that the originating documents would record the credits as well as the debits in the bank account ledgers. Further review by the Board revealed that of this amount, $2.23 million related to the United Nations Fund for the Montreal Protocol. The Board also noted reconciling items resulting from accounting entry errors in cash transfers amounting to $0.1 million.

24. The Board expressed concern that allowing these reconciling items, including those antedating the conversion to IMIS on 17 July 2001 and involving some $0.05 million, to remain unresolved for such a long time could result in their accumulation and could make verification difficult.

25. **The Board recommended that the Administration promptly resolve all reconciling items identified during the preparation of monthly bank reconciliation statements and make the necessary recording and/or adjustment in the books of accounts, and the Administration agreed to do so.**

4. Write-off of losses of cash, accounts receivable and property

26. During the biennium ended 31 December 2001, UNEP wrote off receivables totalling $1.07 million on the basis of the approval of the Executive Director. The write-offs represented receivables from staff and non-staff valued at $0.4 and $0.07 million, respectively, and $0.6 million in unidentified receivables.

27. The Board commends the Administration for its initiative to establish the collectability of, and to recover, some $0.96 million in receivables previously identified as doubtful debts.

5. Ex gratia payments

28. The Administration informed the Board that no ex gratia payments had been made during the biennium 2000-2001.

C. Management issues

1. Financial reserve

29. Rule 209.2 of the Financial Rules of the Environment Fund provides that 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 financial reserve is determined from time to time by the Governing Council. In paragraph 14 of decision 20/31, the Council authorized the Executive Director to further increase the level of financial reserve from $10 million to $20 million as and when carry-over resources over and above those needed to implement the approved programme become available.

30. As at 31 December 2001, reserves and fund balances amounted to $14.77 million, compared with $20.27 million as at the end of the biennium 1998-1999. The balance of financial reserve appearing in the financial statements is only $10 million, or 50 per cent of the level of financial reserve authorized by the Governing Council.

31. In February 2001, the Governing Council authorized the Executive Director to approve an advance of up to $8 million from the Environment Fund financial reserve to the United Nations Secretariat on a loan basis towards the construction of additional office accommodation, subject to and without prejudice to the final approval of the construction by the Advisory Committee on Administrative and Budgetary Questions and, as appropriate, other competent authorities, in accordance with United Nations rules and procedures. In December 2001 the Advisory Committee approved the Secretary-General's request to enter into commitments in an amount not exceeding $1.4 million to finance the costs associated with the first phase of the project against the $8 million loan from the UNEP Environment Fund authorized by the UNEP Governing Council. As at April 2002, the agreement between United Nations Headquarters and UNEP on the construction loan of $8 million had not been signed.

32. **The Board is concerned that the declining reserves and fund balance and the current balance of the financial reserve may not sustain the requirement of the $8 million construction loan. The financial reserve will be down to $2 million when the loan agreement is signed, and the reserves and fund balances of $16 million will not cover a quarter of the biennial expenditure of the Environment Fund at the present level of spending.**

2. Programme management

33. The Administration has been using the Project Management System (PMS) as the main project information, reporting and management tool for more than 20 years. With the implementation of IMIS in July 2001, PMS now generates reports using information retrieved from IMIS databases.

34. PMS allows the generation of a compendium of projects showing information relating to their financial and physical status. At least 65 projects with a total cost of

$80.92 million as at 31 December 2001 were not completed within the original and/or revised duration. The Administration explained that projects remain open for reasons such as substantial unliquidated obligations and delayed disposal of equipment.

35. The Board noted that the total expenditures appearing in the compendium for 20 projects valued at $20.38 million did not reconcile with the recorded expenditures in the books of accounts, showing a difference of $0.96 million. The Administration explained that the discrepancy in expenditures was due to some technical problems during the transfer of expenditure data into the new system. Another reason provided was that only the 2001 ongoing project commitments and expenditures and the 2000 unliquidated obligations were transferred. Also, in 16 cases, due to "crosswalking" problems, the correct completion dates from IMIS were not reflected in PMS. As at April 2002, the systems were in parallel, the intention of the Administration being to "crosswalk" gradually all available PMS data into IMIS.

36. **The Board recommends that the Administration ensure that the databases of the two systems remain in agreement until the interface between the Project Management System and the Integrated Management Information System is complete. The Board also recommends that the Administration close completed projects on a timely basis.**

3. Approval of projects

37. The Board reviewed projects started in the year 2000 and noted that of the 68 projects, 4 had started before the approval of the project documents, 11 had started before the acceptance of the project documents and 6 had started before both approval and acceptance. The Administration explained that the gap between starting date and the date of approval or final signature was due mainly to the length of time needed to get a project signed by the implementing organization.

38. **In April 2001, the Board recommended, and the Administration agreed, that projects should be approved before they are started. The Board also recommended that UNEP establish a reasonable lead time for the review and approval of project documents.**

39. Following that recommendation, as at April 2002, the Administration commented that its Project Approval Group was already paying particular attention to the proposed starting date of each proposed project to prevent projects from starting before they were formally approved, and that a memorandum had been sent in September 2001 to alert all concerned that the average lead time required for approval of a project, once drafted and submitted for review, was four weeks. The Administration ensured that in all instances cash advances were not paid to implementing agencies before a project was formally approved.

40. However, despite the actions taken by the Administration, the Board noted that there were still cases of late signature of projects caused by a lengthy approval process in implementing organizations. An examination of three sample projects with a total cost of $1.42 million revealed that the approval of the implementing agencies took two to four months from the date the project documents had been sent to them for approval.

41. **The Board recommends that the Administration ensure that projects are first approved before they are started and that it establish a reasonable lead time for the review and approval of project documents.**

4. Closure of inactive projects

42. As at 31 March 2002, UNEP had 100 inactive but unclosed projects, a decrease from a total of 254 as at 31 December 1999. These projects had been inactive for up to 15 years but had not been closed due to the non-submission of project reports as required by the UNEP Project Formulation, Approval, Monitoring and Evaluation Manual. The reports that remained outstanding included 11 audited financial reports, 42 evaluation fact sheets for external projects, 33 final reports for internal projects and 18 inventories of non-expendable equipment.

43. Out of $18.68 million for projects to be covered by 78 audit certificates, 67 certificates valued at $16.95 million had been received as at 31 March 2002. UNEP commented that it would continue to make concerted efforts to obtain the remaining 11 audit certificates.

44. **The Board recommends that the Administration continue reviewing the causes for the non-submission of the required reports to facilitate the closure of inactive projects.**

5. Environmental issues

45. The Board reviewed UNEP's environmental policy and noted that UNEP prepares policy documents as part of its mandate as the leading United Nations organization on environment. UNEP consults with other United Nations agencies, the United Nations System Chief Executives Board (formerly the Administrative Committee on Coordination) subcommittees, the Environmental Management Group and the Ecosystem Conservation Group. However, UNEP commented that most United Nations agencies have established an environmental focal point in their institutions to develop their own environmental policies.

46. According to the Administration, activities that involve environmental issues entail financial and technical resources. The Administration reported that it had used $0.2 million in financial resources for the biennium 2000-2001.

47. The Administration further commented that, while the mandate relating to environment has been given to UNEP, it can neither dictate to nor impose on other United Nations agencies environmental policies and management systems, considering that each of those agencies has its own governing body to give direction.

48. **The Board recommends that the Executive Director of UNEP take the initiative in bringing to the attention of the United Nations System Chief Executives Board the possibility of developing a framework to implement environmental policies in the United Nations system.**

6. Administrative arrangement with the United Nations Office at Geneva

49. The Board's review of the UNEP Regional Office for Europe showed that the United Nations Office at Geneva (UNOG) provides that Regional Office with administrative, financial and information technology support services. In practice, UNOG's overhead cost is planned at 5 per cent of the total project budget of the Regional Office. For 2000, UNOG charged the Regional Office about $0.4 million for administrative and financial services and an estimate of $0.2 million for information technology costs. The total amount of $0.6 million represented 4.25 per cent of the total Regional Office for Europe project budget. As at April 2002, the

memorandum of agreement between the Regional Office and UNOG for support services was under negotiation.

50. **The Board recommends that the Administration speed up the process of finalizing the agreement with the United Nations Office at Geneva for administrative, financial and information technology services.**

7. Regional office financial monitoring and reporting

51. During the Board's review of the inter-agency agreement between the UNEP Regional Office for Latin America and the Caribbean and the Economic Commission for Latin America and the Caribbean (ECLAC), the Regional Office informed the Board that the financial processing system was time-consuming and was adversely affecting the delivery of services. For example, payment requests and vouchers prepared at the Regional Office were retyped at ECLAC. Also, in a number of cases, clarifications and special requests for authorization had to be forwarded to UNEP headquarters at Nairobi due to differences in the interpretation of the rules between ECLAC and the Regional Office. The Board also noted that some reports were submitted by ECLAC up to 38 days after the required submission dates.

52. The Regional Office informed the Board that it had been meeting periodically with the administrative and financial officers of ECLAC to address delays in the provision of reports, to clear financial statements and to check on the status of payments. The Regional Office has been working closely with ECLAC consultants to review and streamline the formats of the reports. It plans to discuss the operational problems with ECLAC when the agreement is reviewed.

53. **The Board recommends that the Administration continuously assess the efficiency and effectiveness of the implementation of the terms of agreement and explore ways to optimize the accounting and financial services provided by the Economic Commission for Latin America and the Caribbean, with a view to basing the agreement on cost-effectiveness and efficiency in the future.**

8. Cases of fraud and presumptive fraud

54. The Administration informed the Board that a case of fraud or presumptive fraud had been reported during the biennium 2000-2001. In November 2000, the Treasury of the United Nations Office at Nairobi issued a UNEP cheque payable to Nairobi Hospital in the amount of 0.19 million Kenya shillings (approximately $2,000). The authentication performed by the Kenya Commercial Bank and the United Nations Office at Nairobi Treasury revealed that the name of the payee on the cheque had been fraudulently changed to the name of another individual; thus, the check was not honoured.

55. The case was referred to the Office of Internal Oversight Services (OIOS) on 17 January 2001. OIOS has not confirmed the actions taken. In February 2001, to avoid the recurrence of such an incident, the United Nations Office at Nairobi Treasury Section established a new payment procedure whereby payments are effected only through bank transfer.

D. Acknowledgement

56. The Board wishes to express its appreciation for the cooperation and assistance extended to the Auditors by the Executive Director, his officers and members of their staff.

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Guillermo N. **Caragué**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President, Court of Accounts, France

27 June 2002

Annex

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1999[a]

1. The Board has followed up on the actions taken by the Administration to implement the Board's recommendations made in its report for the biennium ended 31 December 1999. Table A.1 summarizes the implementation of all the previous recommendations, and table A.2 details those recommendations under implementation that require further comments from the Board.

2. Of the five audit recommendations contained in the report of the Board of Auditors on the accounts of the United Nations Environment Programme for the biennium ended 31 December 1999, two (40 per cent) were fully implemented and three (60 per cent) were under implementation.

Table A.1
Summary of status of implementation of recommendations for the biennium 1998-1999

Topic	*Implemented*	*Under implementation*	*Not implemented*	*Total*
A. Financial issues				
United Nations accounting standards				
Disclosure of accounts receivable and accounts payable	para. 15			
Subtotal				
Number	**1**	**0**	**0**	**1**
Percentage	**100**	**0**	**0**	**100**
B. Management issues				
Programme management				
Expenditure control	para. 20			
Inactive projects		para. 25		
Human resources management				
Selection of consultants, roster of consultants		para. 28		
Terms of reference of consultants		para. 32		
Subtotal				
Number	**1**	**3**	**0**	**4**
Percentage	**25**	**75**	**0**	**100**
Total				
Number	**2**	**3**	**0**	**5**
Percentage	**40**	**60**	**0**	**100**

[a] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5F* (A/55/5/Add.6), chap. II.

Table A.2
Details on previous recommendations under implementation or not implemented for the biennium 1998-1999

Component/area of concern	*Recommendation*	*Specific management action as at 31 March 2002*	*Comments of the Board*
Programme management Inactive projects, para. 25	Review all inactive projects and take steps to obtain the required documents to make possible the timely closure of all completed projects. Determine the causes of the factors that have prevented the timely closure of projects.	UNEP management and the United Nations Office at Nairobi took steps to obtain the required documents in order to close completed projects. These measures resulted in the closure of 274 projects in 2000-2001. The number of inactive projects as at the end of 2001 amounted to 106, compared with 247 at the end of 1999.	Under implementation. Addressed in paragraphs 42 to 44 of the present report.
Human resources management Roster of consultants, para. 28	Provide the United Nations Office at Nairobi with information needed to maintain a central roster of consultants, which should be used as basis for their selection.	A working group made up of UNEP and Human Resources Management Section representatives has been established. Discussions to develop a format are ongoing. However, a roster of qualified candidates not selected for vacancies has been established.	Under implementation. The Board will keep this under review in future audits.
Terms of reference of consultants, para. 32	Ensure that the terms of reference of consultants include performance indicators by which to assess results.	A working group made up of UN-Habitat, UNEP and United Nations Office at Nairobi representatives proposed standard terms of reference. The recommendations of the report of the working group have not been adopted.	Under implementation. The Board will keep this under review in future audits.

Chapter III
Audit opinion

We have audited the accompanying financial statements, comprising statements I to XII of the United Nations Environment Programme; schedules 1.1 to 1.4, 3.1 and 4.1; and the supporting notes for the biennium from 1 January 2000 to 31 December 2001. These financial statements are the responsibility of the Executive Director of the United Nations Environment Programme at Nairobi. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the Board of Auditors to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes an assessment of the accounting principles used and significant estimates made by the Executive Director, as well as an evaluation of the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position at 31 December 2001 and the results of operations and cash flows for the period then ended, in accordance with the organization's stated accounting policies, set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations Environment Programme, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the United Nations Environment Programme.

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President, Court of Accounts, France

27 June 2002

Chapter IV
Certification of the financial statements

31 March 2002

I certify that the appended financial statements of the United Nations Environment Programme, including the statements of the associated trust funds and other related accounts, numbered I to XII, are correct.

(*Signed*) Klaus **Töpfer**
Executive Director
United Nations Environment Programme

Chapter V
Financial statements for the biennium ended 31 December 2001

Statement I

Environment Fund

Statement of income and expenditure and changes in reserves and fund balances for the biennium ended 31 December 2001
(United States dollars)

	Reference	2001 US$	1999 US$
Income			
Voluntary contributions	Sch 1.1	84,742,550	96,304,232
Interest income		4,181,075	5,948,508
Miscellaneous income		6,173,693	3,154,402
Total Income		95,097,318	105,407,142
Expenditure			
Staff and other personnel costs		49,054,553	39,946,470
Contractual services		18,862,278	18,698,338
Travel		7,440,132	4,881,227
Operating expenses		23,942,652	20,895,910
Acquisitions		5,279,108	2,986,136
Fellowships, grants and contributions		57,424	368,716
Other expenditures		1,697,509	3,043,844
Total Expenditure		106,333,656	90,820,641
Excess/(shortfall) of income over expenditure		(11,236,338)	14,586,501
Prior period adjustments		(390)	(3,375,986)
Net excess/(shortfall) of income over expenditure		(11,236,728)	11,210,515
Provisional savings on or cancellation of prior periods' obligations		1,731,700	779,221
Reserves and fund balances, beginning of period		24,271,065	12,281,329
Reserves and fund balances, end of period		14,766,037	24,271,065
Financial reserves, beginning of period		10,000,000	10,000,000
Financial reserves, end of period		10,000,000	10,000,000

Statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets			
Cash and term deposits	Sch 1.4	33,915,822	67,408,309
Interfund receivable	Note 6	11,379,531	
Voluntary pledges receivable	Sch 1.1	2,038,174	504,154
Other accounts receivable	Note 5 (a)	7,516,235	9,303,164
Advances provided to implementing agencies		2,406,843	7,399,381
Deferred charges	Note 5 (b)	558,188	1,200,460
Total assets		57,814,793	85,815,468
Liabilities			
Interfund payable	Note 6		25,647,767
Other accounts payable	Note 5 (c)	7,669,551	4,209,004
Other liabilities		849,122	29,407
Reserve for obligations	Sch 1.2	13,620,184	11,782,323
Advances provided by implementing agencies		10,888,599	9,875,902
Deferred credits	Sch 1.1	21,300	
Total liabilities		33,048,756	51,544,403
Reserves and fund balances			
Financial reserves		10,000,000	10,000,000
Cumulative surplus		14,766,037	24,271,065
Total reserves and fund balances		24,766,037	34,271,065
Total liabilities, reserves and fund balances		57,814,793	85,815,468

Environment Fund

Schedule 1.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in 2000-2001 for future years	Collections in 2000-2001 for 2000-2001 and prior years	Unpaid pledges for 2001 and prior years
Algeria			10,000		10,000	
Andorra		6,300	13,800		20,100	
Argentina			140,000		140,000	
Australia			608,700		608,700	
Austria			668,641		668,641	
Bahrain			11,000		11,000	
Bangladesh	86		4,648		2,184	2,550
Belarus			2,900	11,300	2,900	
Belgium			504,979		504,979	
Benin			9,975		9,975	
Bhutan			4,119		100	4,019
Bolivia			2,000		2,000	
Botswana			4,727		4,727	
Brazil	82,962				82,962	
Burundi	4,000					4,000
Cameroon	6,000	6,000	4,745		16,745	
Canada			1,466,046		1,466,046	
Cambodia			1,500			1,500
Chile			19,489		19,489	
China	91,360		360,000		451,360	
Colombia			62,810	10,000	62,810	
Croatia			2,000		2,000	
Cuba			17,000		17,000	
Cyprus			5,851		5,851	
Czech Republic			251,307		251,307	
Democratic Republic of Congo	6,000					6,000
Denmark			3,376,409		3,376,409	
Equatorial Guinea	6,000					6,000
Ethiopia			14,332		14,332	
Fiji			3,500		3,500	
Finland			5,067,507		5,067,507	
France			1,707,584		1,707,584	
Germany			9,729,637		9,729,637	
Ghana			9,114		(886)	10,000
Greece			50,000		50,000	
Haiti			16,450		16,450	
Hungary			140,000		140,000	
India	101,786	(2,322)	202,304		200,806	100,962
Iran	30,000		(20,000)		10,000	
Ireland			338,850		338,850	
Israel			30,000		30,000	
Italy			2,166,046		483,922	1,682,124
Ivory Coast			6,094		6,094	
Jamaica	5,771	(709)	4,589		9,651	
Japan			9,091,734		9,091,734	
Kenya	55,410				8,729	46,681
Korea Republic			330,000		330,000	
Kuwait			420,900		420,900	
Lao People's Dem. Rep.			4,000		4,000	
Lebanon	5,000				5,000	
Lesotho			20,000		20,000	
Luxembourg			65,112		65,112	
Madagascar			5,017		5,017	
Malaysia			60,000		60,000	
Maldives			3,000		3,000	
Moldova			1,000			1,000
Mauritania	18,000					18,000
Mauritius			6,924		6,924	
Mexico			202,996		171,659	31,337
Monaco			20,000		20,000	
Mongolia	1,000		2,000		3,000	
Morocco			20,000		20,000	
Mozambique	20,000					20,000
Myanmar			1,000		1,000	
Namibia			4,100		4,100	
Nepal			4,000		4,000	
Netherlands			7,013,500		7,013,500	
New Zealand			110,569		110,569	
Niger			5,000			5,000
Norway			3,490,287		3,490,287	
Oman			10,000		10,000	
Pakistan			19,975		19,975	

Environment Fund

Schedule 1.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in 2000-2001 for future years	Collections in 2000-2001 for 2000-2001 and prior years	Unpaid pledges for 2001 and prior years
Panama		20,000	5,000		25,000	
Philippines	16,167		8,311		20,102	4,376
Poland			182,284		119,284	63,000
Russia		400,000	850,000		1,250,000	
Sierra Leone			2,500		2,500	
Singapore			30,000		30,000	
Slovak Republic			11,772		11,772	
Spain			1,098,034		1,098,034	
Sri Lanka	10,000		5,000		15,000	
Swaziland			16,000		10,000	6,000
Sweden			3,570,133		3,570,133	
Switzerland			4,348,101		4,348,101	
Thailand			29,760		29,760	
Tajikistan			25,625			25,625
Trinidad and Tobago	19,839		10,388		30,227	
Turkey	12,223		200,000		212,223	
Uganda			4,100		4,100	
United Kingdom			12,273,500		12,273,500	
United States of America			13,735,000		13,735,000	
Vietnam			8,000		8,000	
Yemen			8,228		8,228	
Others			391,047		391,047	
	491,604	429,269	84,742,550	21,300	83,625,249	2,038,174

Environment Fund

Schedule 1.2

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for the biennium ended 31 December 2001

(United States dollars)

Fund programme and fund programme reserve activities	Appropriations	Allocations issued	Expenditures *	Unexpended appropriations	Unexpended allocations
Environmental assessment and early warning	24,000,000	21,600,000	21,468,917	2,531,083	131,083
Policy development and law	13,000,000	11,700,000	12,042,324	957,676	(342,324)
Policy implementation	7,000,000	6,300,000	5,902,224	1,097,776	397,776
Technology, industry and economics	23,000,000	20,700,000	20,810,406	2,189,594	(110,406)
Regional policy, planning and servicing	20,500,000	18,450,000	18,502,776	1,997,224	(52,776)
Environmental conventions	6,775,000	6,097,500	5,688,824	1,086,176	408,676
Communication and public information	5,725,000	5,152,500	5,152,500	572,500	-
Total Fund programme activities	**100,000,000**	**90,000,000**	**89,567,971**	**10,432,029**	**432,029**
Total Fund programme reserve activities	**5,000,000**	**5,000,000**	**4,829,192**	**170,808**	**170,808**
Total	**105,000,000**	**95,000,000**	**94,397,163**	**10,602,837**	**602,837**
Management and administrative support costs (Schedule 1.3)	14,234,300	12,502,500	11,936,493	2,297,807	566,007
Total Environment Fund	**119,234,300**	**107,502,500**	**106,333,656**	**12,900,644**	**1,168,844**

* Expenditures include:

a) Unliquidated obligations:

Total Fund programme activities	11,856,196
Total Fund programme reserve activities	1,124,546
Management and administrative support costs	639,442
	13,620,184

b) $1,279,683 funded from UNEP non-convertible currency account in Moscow, Russia.

Environment Fund

Schedule 1.3

Summary of appropriations, allotments issued, expenditures incurred and unexpended balance of appropriations and allotments for the biennium ended 31 December 2001

(United States dollars)

Object of expenditure	Appropriations	Allotments issued	Expenditures	Unexpended appropriations	Unexpended allotments
Staff and other personnel costs	10,390,500	8,631,200	8,469,783	1,920,717	161,417
Travel	1,014,900	1,147,500	1,072,023	(57,123)	75,477
Contractual services	810,600	1,477,900	1,286,341	(475,741)	191,559
Operating expenses	1,506,000	999,000	979,293	526,707	19,707
Acquisitions	512,300	246,900	129,053	383,247	117,847
Total	**14,234,300**	**12,502,500**	**11,936,493**	**2,297,807**	**566,007**

Environment Fund

Schedule 1.4

Convertible and non-convertible cash, bank deposits and investments as at 31 December 2001
(United States dollars)

	Reference	Book value	Market value	Profit/loss (unrealized)
Environment Fund	Statement I			
Cash at banks		4,477,703		
Investment pool for Offices away from Headquarters (OAH)	a	28,996,177	29,333,786	337,609
NCC Russian roubles	b	441,942		
Total		33,915,822		
UNEP trust funds and other accounts				
Cash at banks		1,157,126		
Investment pool for Offices away from Headquarters (OAH)	a	171,332,845	173,327,712	1,994,867
Total	c	172,489,971		
Multilateral fund	Statement IV			
Cash at banks		4,089,400		
Investment pool for Offices away from Headquarters (OAH)	a	92,115,822	93,188,347	1,072,525
Total		96,205,222		
UNEP Non-convertible trust funds				
Greek drachmae	Statement X	146		
Jamaican dollars	Statement XI	16,283		
Total		16,429		

a/ As of 1 July 2000 all new investments system-wide were placed in a joint investment pool for all Offices away from Headquarters (OAH). Treasury, UNHQ, is solely responsible for the investment policy and participating offices are only responsible for their own cash flow/liquidity planning. Treasury, UNHQ, invest in different securities, with varying due dates and interest rates. Hence, it is not practical to indicate due dates and interest rates against the investment pool for OAH, as has been done for investments outside the pool.

b/ US$ 441,942 held in a United States dollar denominated bank account with Vneshconombank, Russia, which is convertible under certain prescribed conditions.

c/

General Trust Funds	Statement III	79,310,608
Technical Co-operation Trust Funds	Statement V	72,257,818
Junior Professional Officers Programme	Statement VI	3,015,323
Sasakawa Environment Prize	Statement VII	1,772,594
Special Account for Programme Support	Statement VIII	1,702,234
Counterpart Contributions	Statement IX	14,431,394
Total		172,489,971

United Nations Environment Programme

Statement II

Statement of Cash Flows for the biennium ended 31 December 2001
(United States dollars)

	Environment Fund	General Trust Funds	Multilateral Fund	Technical Cooperation Trust Funds	Junior Professional officers	Special Account for Programme Support Costs	Counterpart Contributions	Other
Cash flows from operating activities								
Net excess/(shortfall) of income over expenditure	(11,236,728)	24,218,982	(32,628,276)	40,702,885	63,240	(1,685,445)	6,086,060	215,588
(Increase)/decrease in								
Voluntary pledges receivable	(1,534,020)	18,144,423	157,067,477	2,437,310	69,736		(187,488)	33,829
Other accounts receivable	1,786,929	(1,048,921)	(99,537)	(5,913,174)		3,145,053	(1,963,240)	102,493
Imprest advance/replenish								
Inventory								(17,009)
Deferred charges	642,272	57,806	3,114	37,383	(3,007)	(3,234)	1,552	(24,476)
Increase/(decrease) in								
Other accounts payable	3,460,547	(98,231)	367,938	765,942	(70,610)	(1,113,659)	(2,115,074)	(14,681)
Other liabilities	819,715	(97,351)			(88,087)		(81,267)	
Reserve for obligations	1,837,861	1,767,170	(1,899)	4,265,580	101,250	(503,738)	986,817	27,035
Less: interest income	(4,181,075)	(6,550,109)	(42,853,142)	(4,683,215)	(322,809)	(368,863)	(331,001)	(202,226)
Net cash from operating activities	(8,404,499)	36,393,769	81,855,675	37,612,711	(250,287)	(529,886)	2,396,359	120,553
Cash flows from investing and financing activities								
Increase in investments		(3,900,000)						
Increase in promissory notes			(13,411,116)					
(Increase)/Decrease in net advances provided to/by implementing agencies	6,005,235		105,757,712					
(Increase)/decrease in interfund receivable	(11,379,531)	(3,175,486)		(2,864,085)	(969,134)	(2,510,042)	(1,622,515)	28,024
Increase/(decrease) in interfund payable	(25,647,767)	6,975,831	(295,326)	9,078,388	(207,426)	(1,014,818)	(3,861,099)	(130,377)
Increase/(Decrease) in deferred credits	21,300	(22,146,869)	(145,260,010)					
Plus: interest income	4,181,075	6,550,109	42,853,142	4,683,215	322,809	368,863	331,001	202,226
Net cash flow from investing and financing activities	(26,819,688)	(15,696,415)	(10,355,598)	10,897,518	(853,751)	(3,155,997)	(5,152,613)	99,873
Cash flow from other sources								
Provisional savings on or cancellation of prior periods' obligations	1,731,700	1,468,451		(117,949)		835,475	185,804	
Transfers (to)/from other funds				(392,776)	304,048			
Transfers from surplus						(500,000)		29,620
Net cash flow from other sources	1,731,700	1,468,451		(510,725)	304,048	335,475	185,804	29,620
Net increase/(decrease) in cash and term deposits	(33,492,487)	22,165,805	71,500,077	47,999,504	(799,990)	(3,350,408)	(2,570,450)	250,046
Cash and term deposits, beginning of period	67,408,309	57,144,803	24,705,145	24,258,314	3,815,313	5,052,642	17,001,844	1,538,977
Cash and term deposits, end of period	33,915,822	79,310,608	96,205,222	72,257,818	3,015,323	1,702,234	14,431,394	1,789,023

United Nations Environment Programme

Statement of Cash Flows for the biennium ended 31 December 2001
(United States dollars)

Total all funds

	2001	1999
Cash flows from operating activities		
Net excess/(shortfall) of income over expenditure	25,736,306	128,679,573
(Increase)/decrease in		
Voluntary pledges receivable	176,031,267	5,496,748
Other accounts receivable	(3,990,397)	4,841,421
Imprest advance/replenish		
Inventory	(17,009)	(460,921)
Deferred charges	711,410	
Increase/(decrease) in		
Other accounts payable	1,182,172	(3,968,601)
Other liabilities	553,010	
Reserve for obligations	8,480,076	9,378,989
Less: interest income	(59,492,440)	(40,619,735)
Net cash from operating activities	149,194,395	103,347,474
Cash flows from investing and financing activities		
Increase in investments	(3,900,000)	
Increase in promissory notes	(13,411,116)	(56,642,416)
(Increase)/Decrease in net advances provided to/by implementing agencies	111,762,947	(29,554,553)
(Increase)/decrease in interfund receivable	(22,492,769)	(3,878,487)
Increase/(decrease) in interfund payable	(15,102,594)	21,823,751
Increase/(Decrease) in deferred credits	(167,385,579)	
Plus: interest income	59,492,440	40,619,735
Net cash flow from investing and financing activities	(51,036,671)	(27,631,970)
Cash flow from other sources		
Provisional savings on or cancellation of prior periods' obligations	4,103,481	836,623
Transfers (to)/from other funds	(88,728)	(47,396)
Transfers from surplus	(470,380)	
Net cash flow from other sources	3,544,373	789,227
Net increase/(decrease) in cash and term deposits	101,702,097	76,504,731
Cash and term deposits, beginning of period	200,925,347	124,420,616
Cash and term deposits, end of period	302,627,444	200,925,347

General Trust Funds

	Reference	General Trust Fund for the African Ministerial Conference on the Environment (AMCEN)	General Trust Fund for the African-Eurasian Waterbirds Agreement	General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)	Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.	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.	General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity
		AML	AWL	BAL	BCL	BDL	BEL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions	Schedule 3.1	3,649,579	789,007	236,954	6,289,409	1,089,871	3,565,522
Interest income		157,627	25,618	4,559	779,119	246,356	118,074
Deferred income					7,955		20,000
Miscellaneous income			48		(8,179)	262	1
Sale of publications							
Total Income		3,807,206	814,673	241,513	7,068,304	1,336,489	3,703,597
Expenditure							
Staff and other personnel costs			166,140	76,532	2,960,548	20,030	1,050,619
Contractual services			68,040		1,062,255	291,080	246,768
Travel			27,027	5,523	433,061	4,660	220,058
Operating expenses		125,513	69,702	7,601	890,057	49,590	849,281
Acquisitions			976	3,769	128,587	990	56,032
Fellowships, grants and contributions							
Other expenditures		(16)	2,057	121	41,443	317	
Programme support costs	Statement VIII	16,317	45,793	12,147	717,052	47,658	318,564
Total Expenditure		141,814	379,735	105,693	6,233,003	414,325	2,741,322
Excess/(shortfall) of income over expenditure		3,665,392	434,938	135,820	835,301	922,164	962,275
Prior period adjustments		(2,406)			(1,394)		(16,454)
Net excess/(shortfall) of income over expenditure		3,662,986	434,938	135,820	833,907	922,164	945,821
Provisional savings on or cancellation of prior periods' obligations							
Reserves and fund balances, beginning of period		992,443			6,438,964	2,093,023	843,804
Reserves and fund balances, end of period		4,655,429	434,938	135,820	7,272,871	3,015,187	1,789,625
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	3,451,881	429,783	165,390	11,509,691	2,936,157	1,371,204
Investments							
Interfund receivable	Note 6		39,260			124,952	41,745
Voluntary pledges receivable		3,184,085	9,672	22,299	405,520	1,320	765,158
Other accounts receivable			67,481	21,601	33,386	76,875	195,035
Deferred charges							
Total assets		6,635,966	546,196	209,290	11,948,597	3,139,304	2,373,142
Liabilities							
Interfund payable	Note 6	1,932,361		45,661	3,524,998		
Other accounts payable			34,067	23,749	3,595	14,203	300,763
Other liabilities							(72,991)
Reserve for obligation		47,561	50,575	4,060	733,330	109,914	355,745
Deferred credits	Sch 3.1	615	26,616		413,803		
Total liabilities		1,980,537	111,258	73,470	4,675,726	124,117	583,517
Reserves and fund balances							
Cumulative surplus		4,655,429	434,938	135,820	7,272,871	3,015,187	1,789,625
Total reserves and fund balances		4,655,429	434,938	135,820	7,272,871	3,015,187	1,789,625
Total liabilities, reserves and fund balances		6,635,966	546,196	209,290	11,948,597	3,139,304	2,373,142

General Trust Funds

	Reference	General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages.	General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements.	General Trust Fund for the Conservation of European Bats (EUROBATS)	Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention	General Trust Fund for the Convention on Biological Diversity	General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity
		BKL	BLL	BTL	BVL	BYL	BZL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions	Schedule 3.1	11,139,908	2,346,017	221,032		14,467,998	2,141,980
Interest income		317,770	133,728	4,438	13,528	888,499	57,041
Deferred income							
Miscellaneous income						4,888	
Sale of publications							
Total Income		11,457,678	2,479,745	225,470	13,528	15,361,385	2,199,021
Expenditure							
Staff and other personnel costs		760,094	593,864	84,514		10,211,782	
Contractual services		2,600,339	991,732	6,770		765,864	
Travel		84,175	54,331	10,938		561,827	
Operating expenses		118,353	141,464	28,288		2,933,651	1,791,384
Acquisitions		146,268	102,362	1,626		742,334	
Fellowships, grants and contributions							
Other expenditures		2,033	112,666	429		308,183	24
Programme support costs	Statement VIII	482,461	257,175	17,297		2,010,564	248,572
Total Expenditure		4,193,723	2,253,594	149,862		17,534,205	2,039,960
Excess/(shortfall) of income over expenditure		7,263,955	226,151	75,608	13,528	(2,172,820)	159,041
Prior period adjustments			(3,030)			34,540	(172,062)
Net excess/(shortfall) of income over expenditure		7,263,955	223,121	75,608	13,528	(2,138,280)	(13,021)
Provisional savings on or cancellation of prior periods' obligations							
Reserves and fund balances, beginning of period			41,160		318,158	11,834,782	541,335
Reserves and fund balances, end of period		7,263,955	264,281	75,608	331,686	9,696,502	528,314
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	5,512,369	136,645	141,084	84,925	11,770,099	764,859
Investments							
Interfund receivable	Note 6	1,266,155	75,853		246,761		
Voluntary pledges receivable		418,192	296,033	11,618		1,611,371	186,849
Other accounts receivable		589,939	30,000	38,764		914,635	170,038
Deferred charges						26,281	
Total assets		7,786,655	538,531	191,466	331,686	14,322,386	1,121,746
Liabilities							
Interfund payable	Note 6			73,769		1,499,086	483,587
Other accounts payable				29,024		885,967	
Other liabilities			84,112				
Reserve for obligation		522,700	190,138	6,271		1,369,927	99,845
Deferred credits	Sch 3.1			6,794		870,904	10,000
Total liabilities		522,700	274,250	115,858		4,625,884	593,432
Reserves and fund balances							
Cumulative surplus		7,263,955	264,281	75,608	331,686	9,696,502	528,314
Total reserves and fund balances		7,263,955	264,281	75,608	331,686	9,696,502	528,314
Total liabilities, reserves and fund balances		7,786,655	538,531	191,466	331,686	14,322,386	1,121,746

Statement III

General Trust Funds

	Reference	Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme	Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams	Regional Seas Trust Fund for the Eastern African Region	General Trust Fund for Implementing National Biodiversity Strategies and Action Plans	General Trust Fund for Implementing National Biodiversity Strategies and Action Plans
		CRL	CTL	DUL	EAL	EBL	EEL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions	Schedule 3.1	1,954,544	9,241,817	1,393,805	624,116	911,418	24,501
Interest income		166,754	375,228		59,549	22,650	14
Deferred income							
Miscellaneous income		20,435	9,621		164		
Sale of publications			54,127				
Total Income		2,141,733	9,680,793	1,393,805	683,829	934,068	24,515
Expenditure							
Staff and other personnel costs		1,251,126	5,135,748		77,283	158,868	
Contractual services		156,335	1,020,318		27,376	261,783	
Travel		160,700	481,614		23,178	19,074	
Operating expenses		180,718	1,167,628		33,134	21,931	
Acquisitions		91,908	149,247		17,086		
Fellowships, grants and contributions		13,052					
Other expenditures		53,444	758,944		399	3,048	
Programme support costs	Statement VIII	247,770	1,056,166		23,116	60,405	
Total Expenditure		2,155,053	9,769,665		201,572	525,109	
Excess/(shortfall) of income over expenditure		(13,320)	(88,872)	1,393,805	482,257	408,959	24,515
Prior period adjustments		444,359	(14,951)		(15)		
Net excess/(shortfall) of income over expenditure		431,039	(103,823)	1,393,805	482,242	408,959	24,515
Provisional savings on or cancellation of prior periods' obligations		5,895	4,307				
Reserves and fund balances, beginning of period		2,675,195	4,042,412		3,005,976	13,108	
Reserves and fund balances, end of period		3,112,129	3,942,896	1,393,805	3,488,218	422,067	24,515
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	2,389,064	769,627		1,237,624	116,538	24,501
Investments			3,900,000				
Interfund receivable	Note 6			208,122		242,103	14
Voluntary pledges receivable		1,581,376	608,920	1,185,683	2,515,223	132,637	
Other accounts receivable		172,188	932,688		35,949		
Deferred charges		4,887					
Total assets		4,147,515	6,211,235	1,393,805	3,788,796	491,278	24,515
Liabilities							
Interfund payable	Note 6	579,650	1,166,876		230,791		
Other accounts payable		132,146	425,641		41,980		
Other liabilities							
Reserve for obligation		305,367	632,186		27,807	69,211	
Deferred credits	Sch 3.1	18,223	43,636				
Total liabilities		1,035,386	2,268,339		300,578	69,211	
Reserves and fund balances							
Cumulative surplus		3,112,129	3,942,896	1,393,805	3,488,218	422,067	24,515
Total reserves and fund balances		3,112,129	3,942,896	1,393,805	3,488,218	422,067	24,515
Total liabilities, reserves and fund balances		4,147,515	6,211,235	1,393,805	3,788,796	491,278	24,515

General Trust Funds

	Reference	Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas	Trust Fund for the Environmental Training Network in Latin America and the Caribbean	General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment	General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance	General Trust Fund in Support of the Work of the UNEP High Level Committee of Ministers and Officials	GTF Activities of the Open-Ended Group of Ministers on International Environment Governance
		ESL	ETL	FIL	GPL	HLL	IGL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions	Schedule 3.1	343,200	200,704	199,958	2,167,100	10,000	686,091
Interest income		98,719	11,736	14,560	62,725	1,554	51
Deferred income							
Miscellaneous income			501		7,847		
Sale of publications			2,417				
Total Income		441,919	215,358	214,518	2,237,672	11,554	686,142
Expenditure							
Staff and other personnel costs		181,009	80,927	83,883	29,411		
Contractual services		2,650	40,430		332,127		
Travel		19,229	30,206	981	615		
Operating expenses		42,370	105,152	(2,403)	503,924	58,493	568,029
Acquisitions		23,116		2,295			
Fellowships, grants and contributions							
Other expenditures		9,075	377	(1,884)	13,796		26
Programme support costs	Statement VIII	36,065	33,422	10,773	112,591	7,604	73,844
Total Expenditure		313,514	290,514	93,645	992,464	66,097	641,899
Excess/(shortfall) of income over expenditure		128,405	(75,156)	120,873	1,245,208	(54,543)	44,243
Prior period adjustments		(14,908)			(330)		
Net excess/(shortfall) of income over expenditure		113,497	(75,156)	120,873	1,244,878	(54,543)	44,243
Provisional savings on or cancellation of prior periods' obligations						2,859	
Reserves and fund balances, beginning of period		1,385,713	460,122	160,607	207,715	52,759	
Reserves and fund balances, end of period		1,499,210	384,966	281,480	1,452,593	1,075	44,243
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	1,536,587	51,268	369,215	559,650	11,354	
Investments							
Interfund receivable	Note 6		93,913		747,647		278,335
Voluntary pledges receivable		129,498	252,178		192,574		203,169
Other accounts receivable					239,653		40,544
Deferred charges							
Total assets		1,666,085	397,359	369,215	1,739,524	11,354	522,048
Liabilities							
Interfund payable	Note 6	120,523		80,276		10,279	
Other accounts payable		29,473					
Other liabilities					35,565		61,275
Reserve for obligation		16,879	12,393	7,459	251,366		416,530
Deferred credits	Sch 3.1						
Total liabilities		166,875	12,393	87,735	286,931	10,279	477,805
Reserves and fund balances							
Cumulative surplus		1,499,210	384,966	281,480	1,452,593	1,075	44,243
Total reserves and fund balances		1,499,210	384,966	281,480	1,452,593	1,075	44,243
Total liabilities, reserves and fund balances		1,666,085	397,359	369,215	1,739,524	11,354	522,048

Statement III

General Trust Funds

	Reference	KAL	LAL	MCL	MEL	MPL	MSL
		Regional Trust Fund for the Protection and Development of Marine Environment and Coastal Areas of Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates	General Trust Fund in Support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora	GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds	Trust Fund for the Protection of the Mediterranean Sea Against Pollution	Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.	Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions	Schedule 3.1			94,971	9,921,938	6,607,744	2,605,143
Interest income			35	9	705,767	1,108,441	204,760
Deferred income							
Miscellaneous income					(74,015)	619	1,234
Sale of publications							
Total Income			35	94,980	10,553,690	7,716,804	2,811,137
Expenditure							
Staff and other personnel costs			64,055		4,317,527	2,572,779	1,185,136
Contractual services				82,000	1,625,586	55,268	362,159
Travel					600,222	252,298	161,394
Operating expenses					1,593,270	1,922,128	291,914
Acquisitions					264,349	73,998	34,427
Fellowships, grants and contributions							
Other expenditures					156,604	104,413	33,239
Programme support costs	Statement VIII			10,660	1,111,340	647,477	272,449
Total Expenditure			64,055	92,660	9,668,898	5,628,361	2,340,718
Excess/(shortfall) of income over expenditure			(64,020)	2,320	884,792	2,088,443	470,419
Prior period adjustments		454			(91,943)	28,030	(3,931)
Net excess/(shortfall) of income over expenditure		454	(64,020)	2,320	792,849	2,116,473	466,488
Provisional savings on or cancellation of prior periods' obligations					17,665	1,430,157	
Reserves and fund balances, beginning of period		2,215	72,247		5,525,663	8,871,281	2,459,943
Reserves and fund balances, end of period		2,669	8,227	2,320	6,336,177	12,417,911	2,926,431
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	2,669	8,227	36,891	6,349,630	12,087,546	2,830,907
Investments							
Interfund receivable	Note 6			46,429			108,233
Voluntary pledges receivable				1,000	1,388,085	3,794,649	316,116
Other accounts receivable					333,431	706,347	239,807
Deferred charges					5,271	5,438	
Total assets		2,669	8,227	84,320	8,076,417	16,593,980	3,495,063
Liabilities							
Interfund payable	Note 6				528,898	2,743,741	
Other accounts payable					708,319	65,663	221,748
Other liabilities						(35,629)	(78,708)
Reserve for obligation				82,000	492,860	1,344,094	340,454
Deferred credits	Sch 3.1				10,163	58,200	85,138
Total liabilities				82,000	1,740,240	4,176,069	568,632
Reserves and fund balances							
Cumulative surplus		2,669	8,227	2,320	6,336,177	12,417,911	2,926,431
Total reserves and fund balances		2,669	8,227	2,320	6,336,177	12,417,911	2,926,431
Total liabilities, reserves and fund balances		2,669	8,227	84,320	8,076,417	16,593,980	3,495,063

General Trust Funds

	Reference	General Trust Fund in Support of the Work of the Government-Designated Group of Experts on Chemical Risk Reduction	General Trust Fund for the Protection Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region	General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange & Tech Assistance Activities	General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade	General Trust Fund in Support of the Implementation of Governing Council Decisions in the North American Region	Trust Fund for the Vienna Convention for the Protection of the Ozone Layer
		PFL	PNL	POL	PPL	RCL	VCL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions	Schedule 3.1		630,000	7,242,095	2,526,517		611,029
Interest income		384	87,507	439,184	204,057	15,112	207,241
Deferred income							
Miscellaneous income				19,513			11
Sale of publications							
Total Income		384	717,507	7,700,792	2,730,574	15,112	818,281
Expenditure							
Staff and other personnel costs			4,630	2,076,911	764,110		249,070
Contractual services			54,193	405,010	64,584		
Travel			24,304	160,698	16,410		32,588
Operating expenses			87,825	1,669,730	407,653	4,752	(3,240)
Acquisitions				71,200	8,712	18,518	58,093
Fellowships, grants and contributions							
Other expenditures			1,525	6,609	273		31,376
Programme support costs	Statement VIII		22,423	571,154	164,026	3,025	47,810
Total Expenditure			194,900	4,961,312	1,425,768	26,295	415,697
Excess/(shortfall) of income over expenditure		384	522,607	2,739,480	1,304,806	(11,183)	402,584
Prior period adjustments				(412,055)	(31,807)		(516)
Net excess/(shortfall) of income over expenditure		384	522,607	2,327,425	1,272,999	(11,183)	402,068
Provisional savings on or cancellation of prior periods' obligations				(88,484)			96,052
Reserves and fund balances, beginning of period		27,229	1,054,433	3,561,955	1,748,285	95,212	2,395,252
Reserves and fund balances, end of period		27,613	1,577,040	5,800,896	3,021,284	84,029	2,893,372
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	27,620	1,412,248	6,906,048	1,586,954	100,706	2,576,009
Investments							
Interfund receivable	Note 6		8,452		711,153		
Voluntary pledges receivable			225,000	803,513	337,053		569,005
Other accounts receivable			15,000	51,790	446,249		
Deferred charges							
Total assets		27,620	1,660,700	7,761,351	3,081,409	100,706	3,145,014
Liabilities							
Interfund payable	Note 6			1,335,092		16,677	168,839
Other accounts payable			47,014				1,008
Other liabilities		7		1,180			
Reserve for obligation			36,646	624,183	60,125		51,551
Deferred credits	Sch 3.1						30,244
Total liabilities		7	83,660	1,960,455	60,125	16,677	251,642
Reserves and fund balances							
Cumulative surplus		27,613	1,577,040	5,800,896	3,021,284	84,029	2,893,372
Total reserves and fund balances		27,613	1,577,040	5,800,896	3,021,284	84,029	2,893,372
Total liabilities, reserves and fund balances		27,620	1,660,700	7,761,351	3,081,409	100,706	3,145,014

General Trust Funds

	Reference	Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region	Holding Fund for Cash Transactions of all UNEP Trust Funds	General Trust Funds Total	
		WAL	ZZL	2001	1999
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001					
Income					
Voluntary contributions	Schedule 3.1	16,000		93,949,968	69,311,489
Interest income		17,715		6,550,109	3,795,853
Deferred income				27,955	
Miscellaneous income				(17,050)	177,719
Sale of publications				56,544	
Total Income		33,715		100,567,526	73,285,061
Expenditure					
Staff and other personnel costs				34,156,596	28,842,979
Contractual services		7,000		10,529,667	6,856,389
Travel				3,385,111	3,283,193
Operating expenses		23,684		15,681,576	13,729,390
Acquisitions				1,995,893	856,156
Fellowships, grants and contributions				13,052	79,986
Other expenditures				1,638,521	1,973,965
Programme support costs	Statement VIII	3,989		8,689,709	7,130,433
Total Expenditure		34,673		76,090,125	62,752,491
Excess/(shortfall) of income over expenditure		(958)		24,477,401	10,532,570
Prior period adjustments				(258,419)	(775,003)
Net excess/(shortfall) of income over expenditure		(958)		24,218,982	9,757,567
Provisional savings on or cancellation of prior periods' obligations				1,468,451	
Reserves and fund balances, beginning of period		98,538		61,019,529	51,261,962
Reserves and fund balances, end of period		97,580		86,706,962	61,019,529
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001					
Assets					
Cash and term deposits	Schedule 1.4	10,009	35,629	79,310,608	57,144,803
Investments				3,900,000	
Interfund receivable	Note 6	102,235		4,341,362	1,165,876
Voluntary pledges receivable				21,147,796	39,292,219
Other accounts receivable			2,138	5,353,538	4,304,617
Deferred charges				41,877	99,683
Total assets		112,244	37,767	114,095,181	102,007,198
Liabilities					
Interfund payable	Note 6		25,507	14,566,611	7,590,780
Other accounts payable			12,260	2,976,620	3,074,851
Other liabilities				(5,189)	92,162
Reserve for obligation		14,664		8,275,841	6,508,671
Deferred credits	Sch 3.1			1,574,336	23,721,205
Total liabilities		14,664	37,767	27,388,219	40,987,669
Reserves and fund balances					
Cumulative surplus		97,580		86,706,962	61,019,529
Total reserves and fund balances		97,580		86,706,962	61,019,529
Total liabilities, reserves and fund balances		112,244	37,767	114,095,181	102,007,198

Schedule 3.1

UNEP General Trust Funds

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
AML	**General Trust Fund for the African Ministerial Conference on the Environment (AMCEN)**						
Algeria			200,000				200,000
Angola			100,000		99,925		75
Benin			50,000				50,000
Botswana			100,000				100,000
Burkina Faso			50,000		3,383		46,617
Burundi			25,000				25,000
Cameroon			100,000				100,000
Cape Verde			25,000				25,000
Central Afr. Rep.			25,000				25,000
Chad			25,000				25,000
Comoros			25,000				25,000
Congo			25,000				25,000
Congo, Dem. Rep.			25,000				25,000
Cote d'Ivoire			100,000				100,000
Djibouti			25,000				25,000
Egypt			200,000				200,000
Equatorial Guinea			25,000				25,000
Eritrea			25,000				25,000
Ethiopia			25,000				25,000
Gabon			100,000				100,000
Gambia			25,000		25,000		
Ghana			100,000				100,000
Guinea			25,000				25,000
Guinea-Bissau			25,000				25,000
Kenya			50,000				50,000
Lesotho			25,000		16,122		8,878
Liberia			25,000				25,000
Libya Arab Jam.			200,000				200,000
Madagascar			25,000		25,000	615	
Malawi			50,000				50,000
Mali			50,000				50,000
Mauritania			72,000				72,000
Mauritius			100,000		16,084		83,916
Morocco			200,000				200,000
Mozambique			25,000				25,000
Namibia			100,000				100,000
Niger			25,000				25,000
Nigeria			200,000				200,000
Norway			42,579		42,579		
Rwanda			50,000				50,000
Sao Tome & Prin.			25,000				25,000
Senegal			100,000				100,000
Seychelles			100,000				100,000
Sierra Leone			25,000		2,401		22,599
South Africa			200,000		200,000		
Sudan			25,000				25,000
Swaziland			25,000		25,000		
Tanzania			50,000				50,000
Togo			50,000				50,000
Tunisia			100,000				100,000
Uganda			100,000				100,000
Zambia			50,000				50,000
Zimbabwe			100,000				100,000
Env'tal Comm'n Operates			10,000		10,000		
AML Total			3,649,579		465,494	615	3,184,085

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
AWL	**General Trust Fund for the African-Eurasian Waterbirds Agreement**						
Benin			92		26		66
Bulgaria			252		252		
Congo			139				139
Croatia			688				688
Denmark			31,906		31,906	249	
Egypt			2,997		2,997		
Finland			25,036		25,036	195	
Gambia			46		23		23
Germany			213,785		213,785		
Guinea			139				139
Jordan			277		277		
Macedonia			185		185		
Mali			88				88
Mauritius			206		206		
Monaco			185		185		
Netherlands			75,246		75,246	586	
Niger			92				92
Romania			2,582		2,582		
Senegal			277		251		26
South Africa			16,875		8,848		8,027
Spain			119,464		119,464	929	
Sudan			277				277
Sweden			49,749		49,734		15
Switzerland			55,904		55,904	24,556	
Togo			46		46	45	
Uganda			92				92
U.K.			192,242		192,242		
United Rep. Of Tanzania			140		140	56	
AWL Total			789,007		779,335	26,616	9,672
BAL	**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**						
Belgium			17,219				17,219
Denmark			11,419		9,917		1,502
Finland			7,963		7,783		180
Germany			37,563		37,563		
Netherlands			26,519		23,346		3,173
Poland			5,364		5,364		
Sweden			15,656		15,431		225
United Kingdom			37,563		37,563		
Ascobans Secretariat			77,688		77,688		
BAL Total			236,954		214,655		22,299

Schedule 3.1

UNEP General Trust Funds

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
BCL	**Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.**						
Argentina	104		89,672		89,772		4
Australia	(86,345)	25,972	120,565		60,192	60,192	
Austria			76,583	38,349	38,234	38,234	
Belgium	84,600		89,753		129,409		44,944
Brazil	189,565		119,589		249,449		59,705
Canada			222,106		222,106		
Chile			11,057	5,537	5,520	5,304	
China			80,891		80,891		
Colombia			8,861	5,081	2,460		1,320
Czech Republic			8,699	4,356	4,343	4,343	
Denmark			56,258	28,171	28,087	28,087	
Finland	(689)		44,144		43,455		
France			532,095		532,095		
Germany			801,355		801,355		
Greece			28,535		28,535		
Hungary			9,756		9,756		
India	2		24,308		17,126		7,184
Indonesia	7,450		15,284		7,450		15,284
Iran	103,530		13,089		27,815		88,804
Ireland	12,679	(4,126)	18,211		26,764	9,092	
Israel			28,454		28,454		
Italy			442,018		425,809		16,209
Japan			1,500,928		1,500,928		
Korea, Rep. Of			81,786	40,954	40,832		
Kuwait			10,406		10,406		
Latvia	155						155
Liechtenstein			5,966		5,966		
Malaysia			14,878	7,450	7,428	7,406	
Mexico	22,720		80,891		55,703		47,908
Netherlands			132,678		132,678		
New Zealand	2,251		17,967		20,173		45
Norway			49,592		49,592		
Poland	(8,382)		15,934		7,552	7,955	
Portugal			35,040		35,040	17,494	
Russian Fedn.	202,974		87,558		290,532		
Saudi Arabia	81,885		45,690		36,192		91,383
Singapore			14,552	7,287	7,265	7,265	
South Africa			29,755	14,900	14,855	14,855	
Spain			210,643		210,643		
Sweden			87,721		87,721		
Switzerland			98,752		98,752		
Thailand	3,985		13,821	6,921	10,885	6,900	
Trinidad and Tobago	(9,367)	9,367	4,762		4,762		
Turkey			35,771		35,771		
Ukraine			6,494				6,494
United Arab Emirates	13,117		14,471		21,642		5,946
United Kingdom			413,970	207,294	206,676	206,676	
USA			275,000		275,000		
Venezuela	7,127		13,008				20,135
E.E.C.			150,092		150,092		
BCL Total	627,361	31,213	6,289,409	366,300	6,176,163	413,803	405,520
BDL	**Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.**						
Australia		(25,972)	69,622		43,650		
Austria			21,711		21,711		
China			20,000		20,000		
Denmark			100,948		100,948		
Finland			37,243		37,243		
France			66,225		66,225		
Germany			71,157		71,157		
Milieu Ltd			1,219		1,219		
Norway			150,316		150,316		
Qatar			6,009		6,009		
Sweden			9,985		9,985		
Switzerland			232,964		231,644		1,320
Trinidad and Tobago			18,872		18,872		
United Kingdom			228,000		228,000		
U.S.A.			20,000		20,000		
E.E.C.	2,653		27,600		30,253		
Aprochin			8,000		8,000		
BDL Total	2,653	(25,972)	1,089,871		1,065,232		1,320

Schedule 3.1

UNEP General Trust Funds

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
	General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity						
BEL							
Belgium			187,999		187,999		
Canada			444,196		266,556		177,640
Denmark			20,000		16,585		3,415
France	497	(497)	340,244		339,358		886
Germany			339,998		319,116		20,882
Namibia			1,000		1,000		
Netherlands			1,191,588		747,588		444,000
Spain	211,692		25,000		211,692		25,000
Sweden	59,232	(14,434)	47,960		54,663		38,095
Switzerland			39,240		10,000		29,240
United Kingdom			305,307		299,307		6,000
USA			370,000		360,000		10,000
F.A.O., Rome,Italy			243,000		233,000		10,000
Diversitas			9,990		9,990		
BEL Total	271,421	(14,931)	3,565,522		3,056,854		765,158
	General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages.						
BKL							
Denmark			1,787,246		1,787,246		
Finland			1,505,623		1,505,623		
Germany			800,322		800,322		
Ireland			575,787		575,787		
Italy			133,797				133,797
Luxembourg			337,553		293,491		44,062
Netherlands			3,000,000		2,839,667		160,333
Norway			1,304,748		1,304,748		
Sweden			952,819		952,819		
Switzerland			742,013		662,013		80,000
BKL Total			11,139,908		10,721,716		418,192
BLL	**General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements.**						
Austria							
Belgium	25,000	(3,030)			21,970		
Czech Rep.							
Denmark	47,174		250,001		297,175		
Finland			889,311		889,311		
France	30,769				30,769		
Germany			10,500				10,500
Italy	40,000				38,633		1,367
Netherlands			1,150,000		948,115		201,885
Sweden	82,281						82,281
United Kingdom	40,984		46,205		87,189		
BLL Total	266,208	(3,030)	2,346,017		2,313,162		296,033
BTL	**General Trust Fund for the Conservation of European Bats (EUROBATS)**						
Albania			13				13
Bulgaria			180		144		36
Croatia			427		291		136
Czech			1,913		1,913	588	
Denmark			7,615		5,949		1,666
Finland			5,309		4,668		641
France			47,813		47,813		
Germany			52,554		52,554		
Hungary			1,224		1,032		192
Ireland			2,993		1,931		1,062
Luxembourg			809		585		224
Macedonia			61		34		27
Malta			114				114
Moldova			15				15
Monaco			40		34		6
Netherlands			17,677		14,029		3,648
Norway			6,573		6,573	5,984	
Poland			9,181		9,181		
Portugal			998				998
Romania			679		563		116
Slovak			435		435	222	
Sweden			10,447		9,286		1,161
Ukraine			1,563				1,563
United Kingdom			43,773		43,773		
EUROBATS Secretariat			8,626		8,626		
BTL Total			221,032		209,414	6,794	11,618

Schedule 3.1

UNEP General Trust Funds

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
BYL	**General Trust Fund for the Convention on Biological Diversity**						
Albania	(613)		613				
Algeria			14,429		6,877		7,552
Angola	753		1,678		2,431	912	
Antigua & Bar.			336		336	182	
Argentina	107,708		185,056		168,521		124,243
Armenia	18,775		1,007				19,782
Australia			248,811	118,588	130,223	135,213	
Austria			158,044		158,044		
Azerbaijan			965				965
Bahamas			2,516	1,199	1,317	1,368	
Bahrain	2,429		2,852		5,281		
Bangladesh	2,925		1,678		4,603		
Barbados	705		1,342		2,047	3	
Belarus	72,876		9,563		7,558		74,881
Belgium	83,020		185,223		268,243		
Belize	1,615		168		1,783		
Benin	(208)		336				128
Bhutan			168	80	88	91	
Bolivia	2,866		1,175		4,041		
Botswana			1,678	800	878		
Brazil	108,611		246,797		122,592		232,816
Bulgaria	17		1,846		897		966
Burkina Faso	516		336		388		464
Burundi	139		168				307
Cambodia	388		168		468		88
Cameroon	2,249		2,182		3,377		1,054
Canada			1,658,361		1,258,361		400,000
Cape Verde	1,844		336				2,180
Central African Rep.	602		168		632		138
Chad	2,247		168				2,415
Chile	14,966		6,040		21,006	26,770	
China			166,936		166,936		
Colombia	6,286		18,287		13,112		11,461
Comoros	2,247		168				2,415
Congo	1,569		503				2,072
Congo,Dem. Rep. of	2,699		1,175				3,874
Cook Islands			223	80	55		88
Costa Rica	4,248		2,684				6,932
Cote D'Ivoire	(700)		1,510				810
Croatia	14,796		5,033		19,829	2,735	
Cuba	8,679		4,026				12,705
Cyprus			5,705		5,705		
Czech Republic			17,952	8,556	9,396		
Denmark	(1,000)		116,101		115,101		
Djibouti	247		168		327		88
Dominica			168	80	88	24	
Dominican Republic	2,150		2,516				4,666
Ecuador	4,190		3,355		5,789		1,756
Egypt	4,892		10,906		15,798		
El Salvador	3,947		2,014		5,961		
Equatorial Guinea	2,247		168				2,415
Eritrea	(60)		168		108	91	
Estonia			2,014	960	1,054		
Ethiopia			1,007	480	527		
Fiji	(261)		671		410	365	
Finland			91,102		91,102		
France			1,098,087		1,098,087		
Gabon	2,278		2,516				4,794
Gambia	520		168		600		88
Georgia Rep.	39,378		1,175				40,553
Germany			1,653,757		1,653,757		
Ghana	1,678		1,175				2,853
Greece	26,419		58,889		85,308		
Grenada			168	80	88		
Guatemala	5,937		3,020				8,957
Guinea	1,708		503				2,211
Guinea-Bissau	1,768		168				1,936
Guyana	1,418		168				1,586
Haiti	1,154		336				1,490
Honduras	2,518		503		2,183		838
Hungary			20,133		20,133		
Iceland			5,369		5,369		
India	18		50,164		50,132		50
Indonesia	32,147		31,541		13,849		49,839
Iran	74,954		27,011		74,527		27,438
Ireland			37,581		37,581	20,373	

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
Israel			58,722		58,722		
Italy			912,192		912,192		
Jamaica	1,090		1,007		2,097	547	
Japan	904,222		3,144,750		4,048,972		
Jordan	1,090		1,007		1,570		527
Kazakhstan	53,248		8,053		5,728		55,573
Kenya	(16)		1,175		544		615
Kiribati			80		80		
Korea, Dem. Rep. Of	15,895		2,516				18,411
Korea, Rep. Of			168,781		168,781		
Kyrgyzstan	4,631		1,007				5,638
Lao, P.D.R.	95		168		263		
Latvia			2,852	1,359	1,493		
Lebanon	846		2,684		3,530		
Lesotho	628		336		964		
Liberia			161				161
Libyan Arab Jamahiriya			2,469				2,469
Liechtenstein			1,007	480	527		
Lithuania	1,656		2,516		4,172		
Luxembourg			11,409		11,409		
Macedonia	620		671				1,291
Madagascar	(788)		503		(285)	285	
Malawi	151		336		311		176
Malaysia			30,703		30,703		
Maldives	610		168		778	91	
Mali	1,844		336				2,180
Malta			922				922
Mauritania	1,078		168				1,246
Mauritius			1,510		1,510	821	
Marshall Islands	75		80		67		88
Mexico	26,047	(21,680)	166,936		137,823		33,480
Micronesia	75		80		155		
Moldova	20,162		1,678				21,840
Monaco	36		671		707	21	
Mongolia	151		336		487		
Morocco	(1,903)		6,879		1,376		3,600
Mozambique			168	80	88		
Myanmar			1,342		1,342		
Namibia			1,175	560			615
Nauru	2,367		168				2,535
Nepal	(2,082)		2,082			2,032	
Netherlands			273,808		273,808		
New Zealand			37,078		37,078	20,150	
Nicaragua	15		168		95		88
Niger	1,844		336				2,180
Nigeria	3,011		5,369				8,380
Niue			168	80	88		
Norway	(558)		102,342		101,784		
Oman			8,556	4,078	4,478		
Pakistan	4,441		9,899		4,441		9,899
Palau			88				88
Panama	1,722		2,182		3,904		
Papua New Guinea	(1,100)		1,175		75		
Paraguay	2,397		2,349				4,746
Peru			16,610				16,610
Philippines	(3,054)		13,590		3,423		7,113
Poland			32,884	15,673	17,211	17,870	
Portugal			72,311		71,951		360
Qatar			5,537		5,537		
Romania			9,395		9,395		
Russian Federation	357,492		180,694		443,614		94,572
Rwanda	1,078		168		333		913
St. Kitts & Nev.			168		168	91	
Saint Lucia			168				168
Saint Vincent & Gre.	1,418		168				1,586
Samoa (USA)			168	80	88		
San Marino			336		336		
Sao Tome & Prin.			88				88
Senegal	764		1,007		1,736		35
Seychelles	3,195		(1,168)		2,027	1,467	
Sierra Leone	2,247		168		500		1,915
Singapore			30,032	14,314	15,718	16,320	
Slovak Republic			2,799	2,799			
Slovenia			10,234		10,234	5,536	
Solomon Islands	1,768		168				1,936
South Africa			61,406		61,406		
Spain			434,705		434,705		

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
Sri Lanka	1,541		2,014		2,501		1,054
Sudan	2,220		1,175				3,395
Surinam	301		671				972
Swaziland			336		336		
Sweden			181,029		181,014		15
Switzerland			203,871		203,871	110,778	
Syria Arab Rep.	11,531		8,418		19,949	16,983	
Tajikistan	887		671				1,558
Tanzania	1,229		503		419		1,313
Togo	1,768		168		1,848		88
Tonga	75		168		155		88
Trinidad & Tobago	3,195		2,684		5,879	8,647	
Tunisia			4,698	2,239	2,459		
Turkey	26,015		73,820		99,835		
Turkmenistan	5,973		1,007				6,980
Uganda	(1,907)	1,236	671			1,236	
Ukraine	167,254		31,877		199,131		
United Arab Emirates			15,630		15,630	15,820	
United Kingdom			853,974		853,974	464,082	
U.S.A.			250,000		250,000		
Uruguay	12,968		8,053		12,968		8,053
Uzbekistan	11,946		4,194		4,177		11,963
Vanuatu	75		168		155		88
Venezuela	(18,461)		26,844				8,383
Vietnam			1,175	560	615		
Yemen	2,096		4,751		3,073		3,774
Zambia	(143)	3	339				199
Zimbabwe			1,510				1,510
E.E.C.			314,475		314,475		
Quebec			400,000		200,000		200,000
UNFCCC - Secretariat			36,946		36,946		
BYL Total	2,309,572	(20,441)	14,467,998	173,205	14,972,553	870,904	1,611,371
	General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity						
BZL							
Canada			342,636		342,636		
Central African Rep.	2,000		1,500				3,500
Cuba							
Denmark	114,945	(12,982)	170,924		164,243		108,644
Finland	20,000		77,909		97,909		
France	15,947		106,541		106,541		15,947
Germany			392,469		392,469		
Ireland							
Italy			20,000		20,000		
Japan			85,000		85,000		
Kenya							
Korea, Rep. Of	50,000	(50,000)	40,000		40,000		
Namibia	1,000				1,000		
Netherlands			100,000		100,000		
New Zealand			62,939		62,939		
Norway			76,967		76,967		
Spain			58,681		58,681		
Sweden			98,492		98,492		
Switzerland	15,000		79,138		79,138	10,000	15,000
United Kingdom			352,296		352,296		
U.S.A.			31,217		31,217		
E.E.C.	142,866	(42,264)	45,271		102,115		43,758
BZL Total	361,758	(105,246)	2,141,980		2,211,643	10,000	186,849

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
CRL	**Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme**						
Anguilla		9,322	18,644		18,644		9,322
Antigua/Barbuda	96,506	8,128	18,644		1,000		122,278
Netherlands Antilles	7,148	16,450	18,584		25,712		16,470
Aruba	11,259	16,450	15,000		42,709		
Bahamas		9,322	37,288		46,610		
Barbados			18,644		9,322		9,322
Belize	13,000	15,000	17,000		26,000		19,000
Cayman Islands		5,175	5,175		10,350		
Colombia		(2,104)	4,381		2,277	18,223	
Costa Rica	116,023	20,286	20,286		65,402		91,193
Croatia			13,410		13,410		
Cuba	47,060	(15,405)	21,662		(13,406)		66,723
Dominica		17,519	18,644				36,163
Dominican Republic	132,504	10,242	22,749				165,495
France			425,017		425,017		
Grenada	96,146	9,322	18,644		9,322		114,790
Guatemala	140,796	10,143	20,286				171,225
Guyana	37,834	9,322	18,644				65,800
Haiti	82,956	16,450	9,322		99,406		9,322
Honduras	5,506	16,450	18,644				40,600
Jamaica	21,664	26,625	28,336		36,875		39,750
Mexico		25,264	70,762		66,378		29,648
Montserrat			5,000		5,000		
Nicaragua	63,111	9,332	18,667				91,110
Panama			30,286		20,143		10,143
St. Kitts-Nevis		5,000	12,500		17,500		
St. Lucia		15,000					15,000
St. Vincent & Gre.	55,000	15,000	17,000		13,000		74,000
Suriname	14,255	16,450	18,644				49,349
Sweden			108,269		108,269		
Trinidad & Tob.		19,347	11,610		10,000		20,957
Turks & Caicos	20,500	14,500	9,000		39,500		4,500
United States of America			580,000		580,000		
Uruguay			10,000		10,000		
Venezuela	221,995	230,000	260,682		433,916		278,761
Virgin Islands (UK)		11,000	5,500		10,995		5,505
Miscellaneous			7,620		(17,330)		24,950
CRL Total	1,183,263	559,590	1,954,544		2,116,021	18,223	1,581,376

Schedule 3.1

UNEP General Trust Funds

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
CTL	**Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)**						
Afghanistan	808		420				1,228
Algeria	25,789		7,175		32,964		
Antigua & Barbuda	809		376				1,185
Argentina	25,415	(26,890)	62,533		61,058	2,288	
Australia			119,931		117,551		2,380
Austria			72,374		72,374		
Azerbaijan			4,733				4,733
Bahamas	(3,112)		5,124		2,012	527	
Bangladesh			831		831		
Barbados			733		48		685
Belarus	21,293		11,340		18,436		14,197
Belgium			88,151		88,151		
Belize	1,886		(1,456)		430		
Benin			454		365		89
Bolivia	754		362		901		215
Botswana			762		762	374	
Brazil	142,387		115,892		122,509		135,770
Brunei Darussalam	2,823		1,347		4,170		
Bulgaria			3,569		3,081		488
Burkina Faso	(865)		679		(186)	1,202	
Burundi	3,207		314				3,521
Cambodia	809		429		1,238		
Cameroon	4,563		(330)		39		4,194
Canada			242,532		242,532		
Central African Republic	614		788				1,402
Chad	4,039		(303)				3,736
Chile	(135)		8,628		8,493	347	
China			72,677		72,677		
Colombia	4,046		9,097		12,404		739
Comoros	1,231		2,895				4,126
Congo	408		(381)		(840)		867
Congo Dem. Rep.	3,994		713		853		3,854
Cote D'Ivoire	2,352		1,282				3,634
Costa Rica	(23,732)		(4,567)		(28,299)	28,299	
Croatia			1,931		1,931		
Cuba	3,467		1,305		4,772		
Cyprus			2,672		1,163		1,509
Czech Republic			13,854		13,854		
Denmark			57,046		57,046		
Djibouti	2,821		328				3,149
Dominica	(803)		1,207		404	399	
Dominican Rep.	3,857		1,068				4,925
Ecuador	1,668		1,153		2,821		
Egypt	3,204		5,576		6,156		2,624
El Salvador	4,189		(10)				4,179
Equatorial Guinea	2,799		139		(189)		3,127
Eritrea	404		370				774
Estonia			1,949		1,949	484	
Ethiopia	345		287		632		
Fiji			570		392		178
Finland			46,367		46,367		
France			532,070		532,070		
Gabon	5,136		1,068				6,204
Gambia	1,114		299		1,413	339	
Georgia, Rep. Of	8,893		8,509				17,402
Germany			753,182		753,182		
Ghana	(404)		713				309
Greece			29,163		29,163		
Grenada			44				44
Guatemala			1,556		509		1,047
Guinea	2,908		1,958		1,423		3,443
Guinea-Bissau	3,278		(171)		(91)		3,198
Guyana	721		(78)				643
Honduras	(322)		529				207
Hungary			10,785		10,785		
Iceland			5,502		5,502		
India			24,604		24,604		
Indonesia	(287)		13,383		13,096		
Iran	187,742		16,567		47,200		157,109
Israel	10,924		24,351		21,181		14,094
Italy	76,737		440,297		505,189		11,845

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
Jamaica	809		620		1,163		266
Japan			1,516,154		1,516,154		
Jordan	796		576		632		740
Kazakhstan			3,149		3,149	16	
Kenya			676		676		
Korea, Rep. Of			31,776		31,776		
Latvia	(5,376)		5,881		505	3,119	
Liberia	3,430		491				3,921
Liechtenstein			653		653		
Luxemborg	(2,117)		5,969		3,852		
Macedonia			161				161
Madagascar	991		252		1,243	389	
Malawi	1,210		337				1,547
Malaysia			13,615		13,615		
Mali	2,014		491				2,505
Malta			945		945		
Mauritania	472		575				1,047
Mauritius			710		710		
Mexico	(2,044)		59,475		30,271		27,160
Moldova			14,745		14,543		202
Monaco			554		554		
Mongolia			466		466	309	
Morocco	3,405		1,439		1,337		3,507
Mozambique			409		365		44
Myanmar	809		728		1,512		25
Namibia			665		665		
Nepal	522		407		929		
Netherlands			125,678		125,678		
New Zealand	231		17,601		17,832		
Nicaragua	238		386				624
Niger	4,038		(264)				3,774
Nigeria	(9,952)		5,933		(4,019)	4,018	
Norway			46,734		46,734		
Pakistan	2,428		4,722		1,815		5,335
Panama			2,502		970		1,532
Papua New Guinea	2,803		439		2,010		1,232
Paraguay	(48)		1,147		1		1,098
Peru	5,021		3,714		7,814		921
Philippines	(1,362)		6,984		2,353		3,269
Poland			19,665		19,665		
Portugal			29,667		29,667		
Qatar			446		446	1,338	
Romania			7,968		5,482		2,486
Russian Fed.	172,750		188,518		317,795		43,473
Rwanda	4,193		(186)		4,007		
St. Kitts & Nev.			436		392		44
Saint Lucia	49		383		432		
Saint Vincent & the Grenadines	4,181		(619)		3,521		41
Saudi Arabia			52,799		52,799		
Senegal	4,377		(776)				3,601
Seychelles	1,956		265				2,221
Sierra Leone	404		370		774		
Singapore			12,114		12,114		
Slovak Republic			2,893		2,893		
Slovenia			3,728		3,728		
Somalia	4,423		(620)		67		3,736
South Africa			27,944		27,944		
Spain	(4,245)		208,051		203,806		
Sri Lanka			898		898		
Sudan	4,155		(178)				3,977
Suriname	2,647		580		534		2,693
Swaziland	809		666				1,475
Sweden			91,210		91,210		
Switzerland			186,794		186,794		
Thailand			12,554		12,554		
Togo	3,970		(458)		285		3,227
Trinidad & Tobago			1,826		1,116		710
Tunisia	922		2,319		1,156		2,085
Turkey			33,829		33,829		
Uganda	(767)		578		(189)	188	
Ukraine			12,464				12,464
United Arab Emirates	7,687		14,510		22,197		
United Kingdom			461,538		461,538		
Tanzania			605		476		129

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
U.S.A.	44,669		2,046,622		2,091,291		
Uruguay	1,637		3,399		1,520		3,516
Uzbekistan	10,518		5,323		6,338		9,503
Vanuatu	246		381		579		48
Venezuela	7,587		19,207		(62)		26,856
Vietnam			1,035		1,035		
Yemen	809		731				1,540
Miscellaneous			1,598		1,598		
Zambia	865		2,394		1,623		1,636
Zimbabwe	809		687				1,496
European Community			1,080,917		1,080,917		
CTL Total	820,743	(26,890)	9,241,817		9,426,750	43,636	608,920

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
DUL	**GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams**						
Germany			485,683				485,683
Sweden			208,122		208,122		
United Kingdom			700,000				700,000
DUL Total			1,393,805		208,122		1,185,683
EAL	**Regional Seas Trust Fund for the Eastern African Region**						
Comoros	151,100		30,200				181,300
France	78,000		156,000		234,000		
Kenya	389,379		90,604				479,983
Madagascar	147,749		45,302				193,051
Mauritius	302,206		60,402				362,608
Mozambique	453,312		90,604				543,916
Seychelles	26,149		30,200				56,349
Somalia	123,900		30,200				154,100
Tanzania	453,312		90,604				543,916
EAL Total	2,125,107		624,116		234,000		2,515,223
EBL	**General Trust Fund for Implementing National Biodiversity Strategies and Action Plans**						
Finland			17,935		17,935		
Germany			7,449		7,449		
Hungary			23,000		20,000		3,000
Netherlands		(25,572)	300,000		166,556		107,872
Switzerland			350,101		350,101		
United Kingdom			7,933		7,933		
E.E.C.			85,000		63,235		21,765
UNOPS			120,000		120,000		
EBL Total		(25,572)	911,418		753,209		132,637
EEL	**General Trust Fund for Environmental Emergencies**						
Germany			4,501		4,501		
Hungary			20,000		20,000		
EEL Total			24,501		24,501		
ESL	**Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas**						
Australia			40,000		40,000		
Cambodia	15,000		10,000		20,000		5,000
China			60,000		60,000		
Indonesia			40,000				40,000
Korea, Rep. Of			30,000		30,000		
Malaysia	17,400		37,400		36,100		
Philippines	33,132		50,000		47,942		35,190
Singapore			20,000		20,000		
Thailand	41,974		41,800		41,466		42,308
Vietnam	21,000		14,000		28,000		7,000
ESL Total	128,506		343,200		323,508		129,498
ETL	**Trust Fund for the Environmental Training Network in Latin America and the Caribbean**						
Argentina							
Barbados	10,000		4,350		14,350		
Bolivia	25,000						25,000
Brazil	1,971		17,658		19,629		
Chile			38,000		38,000		
Colombia			88,475		88,475		
Costa Rica	27,584						27,584
Cuba	40,000						40,000
Dominican Republic	15,000						15,000
Ecuador	34,519				29,520		4,999
El Salvador	30,000						30,000
Guatemala			15,000		15,000		
Honduras	30,000						30,000
Mexico		6,792	21,565		28,357		
Nicaragua	30,000		5,656		5,656		30,000
Panama			10,000		10,000		
Paraguay	2,029						2,029
Peru	49,866				2,300		47,566
Uruguay	5,000				5,000		
ETL Total	300,969	6,792	200,704		256,287		252,178

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
FIL	**Direct Support to UNEP - General Trust Funds**						
Fin. Ini. for Env.	76,026		31,000		107,026		
Financial Initiative Committee			99,976		99,976		
Banking Initiative Committee			68,982		68,982		
FIL Total	76,026		199,958		275,984		
GPL	**General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance**						
Australia							
Belgium			1,711,655		1,711,655		
Canada			281,611		98,561		183,050
Denmark			23,255		23,255		
Egypt							
FAO			10,000		10,000		
Finland			15,138		15,138		
Iceland			5,000		5,000		
Netherlands							
Norway			110,917		110,917		
Norway			9,524		0		9,524
GPL Total			2,167,100		1,974,526		192,574
HLL	**General Trust Fund in Support of the Work of the UNEP High Level Committee of Ministers and Officials**						
Switzerland			10,000		10,000		
HLL Total			10,000		10,000		
IGL	**GTF Activities of the Open-Ended Group of Ministers on International Environment Governance**						
Canada			100,000				100,000
Denmark			50,000		50,000		
France			67,455				67,455
Germany			18,314		18,314		
Japan			50,000		50,000		
Norway			53,473		53,473		
Netherlands			81,181		81,181		
United Kingdom			143,442		107,728		35,714
United States of America			50,000		50,000		
Switzerland			20,000		20,000		
Sweden			52,226		52,226		
IGL Total			686,091		482,922		203,169
MCL	**GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds**						
Bukina Faso			184		184		
Denmark			36,891		36,891		
France			27,397		27,397		
Malta			1,000				1,000
Switzerland			29,499		29,499		
MCL Total			94,971		93,971		1,000

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
MEL	**Trust Fund for the Protection of the Mediterranean Sea Against Pollution**						
Albania	6,376		6,842		13,193		25
Algeria	113,226		102,651		164,043		51,834
Bosnia	79,811		29,330		55,186		53,955
Croatia	218,832		94,827		265,776		47,883
Cyprus			13,687		13,687		
Egypt	23,550		47,904		71,289		165
France			3,712,011		3,712,011		
Greece	41,533		274,709		177,528		138,714
Israel			143,709		143,709		
Italy	(72)		3,066,784		2,476,029		590,683
Lebanon	9,877		8,933		18,785		25
Libyan Arab Jamahiriya	391,978		192,591		584,569		
Malta			6,842		6,817		25
Monaco	20		150,506		150,526		
Morocco			27,375				27,375
Slovenia			65,500		65,500		
Spain			1,465,447		1,465,447		
Syrian Arab Republic	37,489		27,375		57,438		7,426
Tunisia			20,530		20,530	10,163	
Turkey			219,964		219,964		
Yugoslavia	469,976				1		469,975
E.E.C.			244,406		244,406		
Unidentified			15		15		
MEL Total	1,392,596		9,921,938		9,926,449	10,163	1,388,085
MPL	**Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.**						
Algeria	5,740				5,740		
Argentina	17,220		71,956		34,422		54,754
Australia			96,746		96,746		
Austria			61,453		61,453		
Azerbaijan	12,847						12,847
Belarus	105,831				55,363		50,468
Belgium	71,752		72,021		143,773		
Brazil	174,231		95,963		227,058		43,136
Canada			178,228		178,228		
Chile			8,872		8,872		
China	(469)		64,911		64,442		
Colombia	3,628		4,625		3,694		4,559
Croatia	5,102				5,102		
Czech Republic			6,981		6,981	4,187	
Denmark			45,144		45,144		
Finland			35,423		35,423		
France			426,977		426,977		
Georgia	13,594						13,594
Germany			643,041		643,041		
Greece	(12,498)		22,898		10,400		
Hungary			7,829		7,829		
India	11,121		19,506		30,552		75
Indonesia	1,774		12,265		5,022		9,017
Iran	151,087		(29,497)		16,143		105,447
Ireland	7,534		14,613		22,147	15,578	
Israel			22,833		22,833		
Italy	380,010		354,694		734,704		
Japan			1,342,121		1,342,121		
Korea, Rep. Of			65,829		65,829		
Kuwait	6,937		8,350		15,287		
Libya Arab Jamahiriya	45,820		8,089		51,200		2,709
Malaysia			11,938		11,938		
Maldives	(3,500)		5,000		1,500		
Mexico	10,658	16,519	64,911		55,572		36,516
Netherlands	57,040		106,467		163,507		
New Zealand			14,418		14,418		
Nigeria	4,094						4,094
Norway			39,795		39,795		
Poland			12,787		12,787		
Portugal			28,117		28,117		
Russian Fedn.	158,070		70,261		228,331		
Saudi Arabia	25,423		36,636		62,059	27	
Singapore			11,677		11,677		
South Africa			23,878		23,878		

Schedule 3.1

UNEP General Trust Funds

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
Spain		83,699	169,029		252,728		
Sweden	44,125		70,390		114,485		30
Switzerland			79,263		79,263		
Thailand			11,090		11,070		20
Turkey			28,704		28,704		
Ukraine	135,311		12,395		114,053		33,653
United Arab Emirates	38,659		11,612		3,458		46,813
United Kingdom			332,187		332,187		
United States of America	2,557,449		1,671,090		900,000		3,328,539
Uzbekistan	4,654						4,654
Venezuela	62,988		(28,665)		34,323	38,408	
Yugoslavia	43,724						43,724
E.E.C.			163,093		163,093		
MPL Total	4,139,956	100,218	6,607,744		7,053,269	58,200	3,794,649

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
MSL	**Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals**						
Argentina			48,989				48,989
Australia			88,012		88,012	59,326	
Belgium	49,159		63,085		67,970		44,274
Benin	(219)		331		112	178	
Bulgaria	110		654		402		362
Burkina Faso	1,892	(789)	331		362		1,072
Cameroon	2,768	(1,665)	692				1,795
Chad	678		298				976
Chile	2,773		6,593		4,896		4,470
Congo			362				362
Croatia			1,181				1,181
Czech Republic			10,150	6,633	3,517		
Dem. Rep. Of Congo	1,542	(439)	495				1,598
Denmark			41,848		41,848		
Egypt	8,839	(1,992)	4,259		11,106	1,992	
Finland	2,352		34,298		36,650		
France	170,336		385,462		555,798		
Gambia			13				13
Georgia, Rep. Of			382				382
Germany			564,367		564,367		
Ghana			495	265	230		
Greece	3,017		20,772		12,253		11,536
Guinea	1,617	(285)	135				1,467
Guinea Bisau	1,103		298				1,401
Hungary			7,659		7,659		
India	10,746		18,052		18,002		10,796
Ireland			12,934	5,572	7,362	8,961	
Israel			18,668		18,668		
Italy			318,001		281,581		36,420
Kenya	231		495		726		
Latvia			1,010	451			559
Liechtenstein			462		462		
Luxembourg			4,092		4,092		
Macedonia	58		396				454
Mali	1,769	(666)	331		1		1,433
Malta			261				261
Mauritania	480		298				778
Moldova			239				239
Monaco			396		396		
Mongolia	58		331		389		
Morocco			2,144		796		1,348
Netherlands			95,828		95,828		
New Zealand			8,645		8,645	8,706	
Niger	2,468	(1,365)	331				1,434
Nigeria	3,812		3,971		(1)		7,784
Norway			34,908		34,908		
Pakistan	2,080		3,531				5,611
Panama	(1,136)		692		(444)	1,794	
Paraguay	347		725				1,072
Peru	2,992		4,846		2,139		5,699
Philippines	(5,357)		4,254		(1,103)	1,103	
Poland	(8,756)		15,198		6,442		
Portugal			21,595		21,595		
Congo, P.R							
Romania			3,325		3,325		
Sao Tome and Principe			3				3
Saudi Arabia			37,311		37,311		
Senegal	2,526	(1,423)	462				1,565
Slovak Republic			3,273	2,123	1,150		
Slovenia	1,936		3,622		5,558	2,420	
Somalia	2,768	(1,665)	298				1,401
South Africa			20,520		8,491		12,029
Spain	124,544		148,310		187,694		85,160
Sri Lanka			659		394		265
Sweden			68,100		68,085		15
Switzerland			71,875		71,875		
Tanzania	174		364				538
Togo	1,086		298		74		1,310
Tunisia			1,716		1,716	658	
Uganda			240				240
Ukraine	1,733		11,264				12,997
United Kingdom			308,519		308,519		
Uruguay	2,198		2,639		811		4,026
Uzbekistan	1,961		1,485		645		2,801
E.E.C.			67,065		67,065		
MSL Total	394,685	(10,289)	2,605,143	15,044	2,658,379	85,138	316,116

Schedule 3.1

UNEP General Trust Funds

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
PNL	**UNEP Conventions, Protocols, Regional Seas Programmes - General Trust Funds**						
China			80,000		80,000		
Japan	125,000		250,000		250,000		125,000
Korea, Rep. Of			200,000		200,000		
Russian Federation	150,000		100,000		150,000		100,000
PNL Total	275,000		630,000		680,000		225,000
POL	**General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange & Tech Assistance Activities**						
Australia			10,450		10,450		
Austria	30,433		23,293		53,726		
Belgium			241,547		241,547		
Burkina Faso			200		200		
Canada	53,431		81,826		135,257		
Czech Rep.			6,000		6,000		
Denmark	13,908		880,631		544,539		350,000
Finland			22,337		22,337		
France			125,281		125,281		
Germany	642,055	(242,055)	187,264		587,264		
Iceland			11,494		11,494		
Japan			483,827		483,827		
Madagascar			1,590		1,590		
New Zealand			30,000		30,000		
Netherlands	10		80,000		80,010		
Norway			43,138		43,138		
Slovak Republic			1,000		1,000		
South Africa			88,571		88,571		
Sweden			1,054,683		1,054,683		
Switzerland			562,242		562,242		
Thailand			7,500		7,500		
United Kingdom			286,200		286,200		
U.S.A.	20,000		1,963,000		1,554,736		428,264
E.E.C.			160,830		139,765		21,065
F.A.O.			5,000		5,000		
IBRD/World Bank			805,000		805,000		
Inuit Circumpolar			79,191		75,007		4,184
POL Total	759,837	(242,055)	7,242,095		6,956,364		803,513
PPL	**General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade**						
Belgium			94,654		94,654		
Czech Rep.			6,000		6,000		
Denmark			48,080		48,080		
EEC			183,600		183,600		
Finland			22,773		22,773		
Italy			462,181		227,428		234,753
Netherlands			438,035		413,036		24,999
Norway			40,529		40,529		
Switzerland			349,975		272,674		77,301
United Kingdom			455,690		455,690		
U.S.A.			425,000		425,000		
PPL Total			2,526,517		2,189,464		337,053

UNEP General Trust Funds

Schedule 3.1

Combined Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
VCL	**Trust Fund for the Vienna Convention for the Protection of the Ozone Layer**						
Algeria	1,918				1,918		
Argentina	5,753		6,364		8,920		3,197
Australia			8,556		8,556		
Austria			5,436		5,436		
Azerbaijan	2,429						2,429
Belarus	3,918				3,918		
Belgium	15,723		6,370		22,093		
Brazil	31,365		8,488				39,853
Canada			15,762		15,762		
Chile			784		784		
China	(131)		5,740		5,609		
Colombia	(2,108)		628		(1,480)	1,480	
Czech Republic			927		927	1,183	
Denmark			3,992		3,992	4,637	
Finland			3,134		3,134		
France			37,762		37,762		
Georgia	2,649						2,649
Germany			56,872		56,872		
Greece			2,026		2,026		
Hungary			692		692		
India	3,733		1,726		5,409		50
Indonesia	2,180		1,084		2,722		542
Iran	30,651		930		15,393		16,188
Ireland			1,292		1,292	646	
Israel			2,020		2,020		
Italy			31,370		31,370		
Japan	19,999		118,701		118,700		20,000
Korea Rep. Of			5,804		5,804		
Kuwait			738		738		
Libyan Arab Jamahiriya	3,156		716		3,872		
Malaysia			1,056		1,056		
Mexico	(5,213)		5,741		528	9,806	
Netherlands	19,087		9,416		28,503		
New Zealand	2,876		967		3,843		
Nigeria	735						735
Norway	19		3,520		3,539		
Poland			1,130		1,130		
Portugal			2,486		2,486		
Romania							
Russian Fedn.	97,173		6,214		103,387		
Saudi Arabia	(21)		3,243		3,222	10,101	
Singapore			1,032		1,032		
Slovak Republic							
South Africa			2,112		2,112		
Spain			14,950		14,950		
Sweden	14,742		6,226		20,937		31
Switzerland			7,010		7,010		
Thailand			980		960		20
Turkey			2,538		2,538		
Ukraine	28,531		1,096		29,627		
United Arab Emirates	2,277		1,028		2,791		514
United Kingdom			29,380		29,380		
U.S.of America	420,616		147,796		100,000		468,412
Uzbekistan	1,083						1,083
Venezuela	12,730		462		13,192	2,391	
Yugoslavia	13,302						13,302
W.M.O.			20,308		20,308		
E.E.C.			14,424		14,424		
VCL Total	729,172		611,029		771,196	30,244	569,005
WAL	**Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region**						
Gambia			16,000		16,000		
WAL Total			16,000		16,000		
Total General Trust Funds	**16,164,833**	**223,387**	**93,949,968**	**554,549**	**88,617,143**	**1,574,336**	**21,147,796**

Trust Fund for the Multilateral Fund for the Implementation of 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 2000-2001 ended 31 December 2001

	Reference	2,001 US$	1999 US$
Income			
Voluntary contributions	Sch 4.1	277,719,870	296,092,038
Interest income		42,853,142	26,356,730
Miscellaneous income		639,279	588,514
Total Income		321,212,291	323,037,282
Expenditure			
Staff and other personnel costs		3,848,879	3,313,404
Contractual services		722,393	686,452
Travel		332,957	325,429
Operating expenses		962,930	1,165,947
Acquisitions		356,232	48,139
Other expenditures		591,489	189,567
Programme support costs	Statement VIII	376,170	300,026
UNEP managed activities		14,178,303	11,825,338
UNDP managed activities		108,102,795	42,540,000
UNIDO managed activities		66,140,986	77,568,937
World Bank managed activities		157,840,408	82,128,204
Total Expenditure		353,453,542	220,091,443
Excess/(shortfall) of income over expenditure		(32,241,251)	102,945,839
Prior period adjustments		(387,025)	1,013,349
Net excess/(shortfall) of income over expenditure		(32,628,276)	103,959,188
Provisional savings on or cancellation of prior periods' obligations			
Reserves and fund balances, beginning of period		578,965,697	475,006,509
Reserves and fund balances, end of period		546,337,421	578,965,697

Statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets			
Cash and term deposits	Sch 1.4	96,205,222	24,705,145
Voluntary pledges receivable	Sch 4.1	139,764,005	296,831,482
Other accounts receivable		478,392	378,855
Promissory notes		95,184,037	81,772,921
Advances provided to implementing agencies		217,073,573	322,831,285
Deferred charges		4,618	7,732
Total assets		548,709,847	726,527,420
Liabilities			
Interfund payable	Note 6	273,685	569,011
Other accounts payable		522,520	154,582
Reserve for obligations		169,564	171,463
Deferred credits	Sch 4.1	1,406,657	146,666,667
Total liabilities		2,372,426	147,561,723
Reserves and fund balances			
Financial reserves			
Cumulative surplus		546,337,421	578,965,697
Total reserves and fund balances		546,337,421	578,965,697
Total liabilities, reserves and fund balances		548,709,847	726,527,420

Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

Schedule 4.1

Status of Contributions as 31 December 2001

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
Australia			4,208,718		4,080,861		127,857
Austria	(15,162)	15,162	2,851,503		2,851,503		
Azerbaijan	710,888		73,698				784,586
Belarus	2,048,747		274,690				2,323,437
Belgium	1,742,768		3,201,224		4,943,992		
Bulgaria			63,648		31,824		31,824
Canada	1,112,306	(456,589)	7,979,616		8,635,333		
Czech Republic			365,821		365,821		
Denmark			1,945,786		1,945,786		
Estonia			50,248		50,248		
Finland	103,927		1,651,740		1,651,740		103,927
France	5,075,570		19,595,951		17,363,456		7,308,065
Germany	163,822		28,558,204		28,722,026	1,406,657.00	
Greece	(101,763)		1,175,808		720,848		353,197
Hungary			401,986		401,986		
Iceland			107,174		87,170		20,004
Ireland	385,868		609,011		994,879		
Israel	482,522		1,155,708		777,966		860,264
Italy	31,432,913		9,507,191		39,106,502		1,833,602
Japan	8,103,433	2,733,500	68,615,666		68,615,666		10,836,933
Latvia	139,131		80,398		145,626		73,903
Liechtenstein			20,100		20,100		
Lithuania	279,421		73,698		14,975		338,144
Luxemborg			188,436		188,436		
Monaco	20		13,400		13,420		
Netherlands			5,463,654		5,463,654		
New Zealand	(13,209)		671,896		658,687		
Norway			1,762,560		1,762,560		
Poland			650,425		416,713		233,712
Portugal	1,010,606		1,200,174		2,174,904		35,876
Russian Fedn.	79,343,795		4,981,270				84,325,065
Slovak Republic			130,645		130,645		
Slovenia	27				27		
Spain			8,672,838		8,672,838		
Sweden	501,346		2,684,410		3,127,630		58,126
Switzerland	443,335		3,745,644		4,188,979		
Tajikistan	65,746		16,750		5,333		77,163
Turkmenistan	235,757		26,798				262,555
Ukraine	6,195,087		1,011,664				7,206,751
United Kingdom	(64,963)		16,929,826		16,364,826		500,037
United States of America	10,450,622		76,877,947		65,610,293		21,718,276
Uzbekistan	332,255		123,946		105,500		350,701
Total	150,164,815	2,292,073	277,719,870		290,412,753	1,406,657	139,764,005

UNEP Technical Cooperation Trust Funds

	Reference	Technical Cooperation Trust Fund to Assist the Implementation of Agenda 21 in Europe and to Strengthen the Pan-European Environmental cooperation (Financed by the Government of the Netherlands) AHL	Technical Cooperation Trust Fund in Support of the UNEPnet Implementation Centre (Financed by the Government of Norway) ANL	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action in Accordance with Agenda 21 (Financed by the Government of Sweden) ASL	Technical Cooperation Trust Fund to Support Establishment of Regional Centres under the Basel Convention (Financed by the Government of Switzerland) BSL	Technical Cooperation Trust Fund to Provide Consultancies to Developing Countries (Financed by the Government of Finland) CDL	Technical Cooperation Trust Fund for Financing of Professional Officers (Financed by the Government of Finland) CEL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions		72,000	1,230,039				627,444
Interest income		33,592	1,793	6,267	6,797	1,010	22,898
Miscellaneous income				1,015			
Total Income		105,592	1,231,832	7,282	6,797	1,010	650,342
Expenditure							
Staff and other personnel costs			610,000		25,026	4,750	346,715
Contractual services		326,308	488,313		2,712	12,829	
Travel		284	439,625		8,481		4,000
Operating expenses		21,596			49,528	15,083	
Acquisitions					2,755		
Other expenditures		70					49
Programme support costs	Statement VIII	45,264	199,932		11,505	1,357	42,086
Total Expenditure		393,522	1,737,870		100,007	34,019	392,850
Excess/(shortfall) of income over expenditure		(287,930)	(506,038)	7,282	(93,210)	(33,009)	257,492
Prior period adjustments							3,689
Net excess/(shortfall) of income over expenditure		(287,930)	(506,038)	7,282	(93,210)	(33,009)	261,181
Provisional savings on or cancellation of prior periods' obligations							
Transfers to other funds							
Reserves and fund balances, beginning of period		308,657	87,370	120,163	270,038	38,657	210,816
Reserves and fund balances, end of period		20,727	(418,668)	127,445	176,828	5,648	471,997
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	289,535		98,413	69,773	8,611	466,167
Interfund receivable	Note 6			29,032	96,770		19,449
Voluntary pledges receivable							
Other accounts receivable					10,285.00		
Deferred charges							
Total assets		289,535		127,445	176,828	8,611	485,616
Liabilities							
Interfund payable	Note 6	170,001	302,523			2,963	
Other accounts payable			116,145				
Reserve for obligation		98,807					13,619
Total liabilities		268,808	418,668			2,963	13,619
Reserves and fund balances							
Cumulative surplus		20,727	(418,668)	127,445	176,828	5,648	471,997
Total reserves and fund balances		20,727	(418,668)	127,445	176,828	5,648	471,997
Total liabilities, reserves and fund balances		289,535		127,445	176,828	8,611	485,616

UNEP Technical Cooperation Trust Funds

	Reference	CGL	CSL	DNL	ELL	EML	FBL
		Technical Cooperation Trust Fund to Assist the International Agricultural Research Centres (IARCs) of the Consultative Group on International Agricultural Research (CGIAR) in the Use of Geog Info Systems in Agriculture Research Mgmt	Technical Cooperation Trust Fund for the Provision of a Senior Professional Officer to UNEP (Financed by the Government of Canada)	Technical Cooperation Trust Fund in Support of the Network for Environmental Training at Tertiary Level in Asia and the Pacific (NETTLAP) (Financed by the Government of Denmark)	Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund for Activities in Developing Countries on the Environmental Awareness and Machinery (Financed by the Government of Germany)	Technical Cooperation Trust Fund for the Implementation of the Global Environment Facility Fee-Based System for Funding Projects Implementation
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions			149,140		268,108		6,731,997
Interest income		5,673	4,355	2,132	4,215	9,587	322,401
Miscellaneous income							
Total income		5,673	153,495	2,132	272,323	9,587	7,054,398
Expenditure							
Staff and other personnel costs			120,182		488,857		973,024
Contractual services				20,097	(13,627)	30,425	76,938
Travel					4,292		118,063
Operating expenses		(9,851)		(3,540)	94,053		41,007
Acquisitions					539		
Other expenditures			60		(8,439)		
Programme support costs	Statement VIII	(1,281)	14,422	(460)	73,523	3,956	
Total Expenditure		(11,132)	134,664	16,097	639,196	34,381	1,209,032
Excess/(shortfall) of income over expenditure		16,805	18,831	(13,965)	(366,875)	(24,794)	5,845,366
Prior period adjustments					(467,310)		
Net excess/(shortfall) of income over expenditure		16,805	18,831	(13,965)	(834,185)	(24,794)	5,845,366
Provisional savings on or cancellation of prior periods' obligations					(678)		
Transfers to other funds							
Reserves and fund balances, beginning of period		(13,168)		51,230	641,570	219,117	1,833,637
Reserves and fund balances, end of period		3,637	18,831	37,265	(193,293)	194,323	7,679,003
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4			60,681	14,856	20,381	9,344,470
Interfund receivable	Note 6	3,637	18,838			187,540	
Voluntary pledges receivable							
Other accounts receivable			25,260.00				15,623.00
Deferred charges							7,278
Total assets		3,637	44,098	60,681	14,856	207,921	9,367,371
Liabilities							
Interfund payable	Note 6			3,319	170,218		1,601,855
Other accounts payable			25,267		36,986		7,135
Reserve for obligation				20,097	945	13,598	79,378
Total liabilities			25,267	23,416	208,149	13,598	1,688,368
Reserves and fund balances							
Cumulative surplus		3,637	18,831	37,265	(193,293)	194,323	7,679,003
Total reserves and fund balances		3,637	18,831	37,265	(193,293)	194,323	7,679,003
Total liabilities, reserves and fund balances		3,637	44,098	60,681	14,856	207,921	9,367,371

UNEP Technical Cooperation Trust Funds

	Reference	Technical Cooperation Trust Fund for the Provision of a Senior Programme Officer to the UNEP/GPA Office in The Hague (Financed by the Government of France)	Technical Cooperation Trust Fund for the Organization of a Technology Transfer Workshop on the Implementation of the Montreal Protocol for French Speaking African Countries (Financed by the government of France)	Technical Cooperation Trust Fund for UNEP's Implementation of the Activities Funded by the Global Environment Facility	Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Production of an Information Video Booklet on Working Safely with Hydrocarbons in Domestic and Small Scale Commercial Refrigeration (Financed by the Government of Germany)	Technical Cooperation Trust Fund in Support of the Coordination Office of the Global Programme Action for the Protection of the Marine Environment from Land-based Activities (Financed by the Government of the Netherlands)
		FGL	FML	GFL	GIL	GML	GNL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions		300,961		78,343,506	45,000		1,179,263
Interest income		3,541	297	2,248,136	4,811	5,108	15,167
Miscellaneous income				(10)			
Total Income		304,502	297	80,591,632	49,811	5,108	1,194,430
Expenditure							
Staff and other personnel costs		209,205		9,051,409	112,088	31,427	947,068
Contractual services				15,351,586		56,899	286,559
Travel		13,676		2,119,564		344	1,361
Operating expenses				8,212,261		30,243	72,516
Acquisitions				2,039,638		232	
Other expenditures				282,095			35
Programme support costs	Statement VIII	26,746			13,451	15,488	169,975
Total Expenditure		249,627		37,056,553	125,539	134,633	1,477,514
Excess/(shortfall) of income over expenditure		54,875	297	43,535,079	(75,728)	(129,525)	(283,084)
Prior period adjustments				(127,765)	3,619		
Net excess/(shortfall) of income over expenditure		54,875	297	43,407,314	(72,109)	(129,525)	(283,084)
Provisional savings on or cancellation of prior periods' obligations				(116,205)			
Transfers to other funds							
Reserves and fund balances, beginning of period		87,396	8,714	2,482,959	93,484	162,377	180,490
Reserves and fund balances, end of period		142,271	9,011	45,774,068	21,375	32,852	(102,594)
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4		152	43,867,270	59,813	76,794	
Interfund receivable	Note 6	153,568	8,859				43,707
Voluntary pledges receivable							
Other accounts receivable				14,483,061.00		25,421.00	
Deferred charges				11,705			
Total assets		153,568	9,011	58,362,036	59,813	102,215	43,707
Liabilities							
Interfund payable	Note 6			5,857,107	38,438	62,061	
Other accounts payable				1,264,532			
Reserve for obligation		11,297		5,466,329		7,302	146,301
Total liabilities		11,297		12,587,968	38,438	69,363	146,301
Reserves and fund balances							
Cumulative surplus		142,271	9,011	45,774,068	21,375	32,852	(102,594)
Total reserves and fund balances		142,271	9,011	45,774,068	21,375	32,852	(102,594)
Total liabilities, reserves and fund balances		153,568	9,011	58,362,036	59,813	102,215	43,707

Statement V

UNEP Technical Cooperation Trust Funds

	Reference	GTL	GWL	HAL	IML	IPL	ITL
		Technical Cooperation Trust Fund in Support of UNEP's Implementation of Enabling and Pioneering Environmental Projects (Financed by the Government of Germany)	Technical Cooperation Trust Fund for the Provision of Support to the Global International Waters Projects (Financed by the Government of Finland)	Technical Cooperation Trust Fund in Support of the Meetings of the UNEP High Level Committee of Ministers and Officials (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for UNEP's Implementation of the Multilateral Fund Activities	Technical Cooperation Trust Fund to Assist the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in Developing Countries (Financed by the Government of Sweden)	INFOTERRA Technical Cooperation Trust Fund (Financed by the Government of the United States of America)
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions		89,253	615,776		6,843,638.00		
Interest income		6,259	43,469	15,197	1,033,834.00	19,584	1,617
Miscellaneous income					22,000		
Total Income		95,512	659,245	15,197	7,899,472.00	19,584	1,617
Expenditure							
Staff and other personnel costs		17,000	94,336		4,514,799.00	182,400	
Contractual services		37,000	137,547		3,252,597.00	11,960	24,762
Travel		10,000	43,745		921,627.00	28,637	
Operating expenses		40,000	27,255	62,862	2,926,203.00	53,665	
Acquisitions					561,727.00		
Other expenditures				(734)	391,497	5,719	
Programme support costs	Statement VIII	13,520	39,375	8,077	1,627,125.00	36,710	3,219
Total Expenditure		117,520	342,258	70,205	14,195,575.00	319,091	27,981
Excess/(shortfall) of income over expenditure		(22,008)	316,987	(55,008)	(6,296,103.00)	(299,507)	(26,364)
Prior period adjustments					(1,969.00)	(17,513)	
Net excess/(shortfall) of income over expenditure		(22,008)	316,987	(55,008)	(6,298,072.00)	(317,020)	(26,364)
Provisional savings on or cancellation of prior periods' obligations							
Transfers to other funds							
Reserves and fund balances, beginning of period		30,669	342,707	172,414	10,673,770.00	239,995	25,088
Reserves and fund balances, end of period		8,661	659,694	117,406	4,375,698.00	(77,025)	(1,276)
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4		540,536	118,398	9,494,041.00	63,438	
Interfund receivable	Note 6		126,656				
Voluntary pledges receivable							
Other accounts receivable		129,800.00			1,834,494.00	106.00	
Deferred charges					9,975.00		
Total assets		129,800	667,192	118,398	11,338,510.00	63,544	
Liabilities							
Interfund payable	Note 6	17,140		992	3,513,818.00	134,293	1,276
Other accounts payable					831,152.00		
Reserve for obligation		103,999	7,498		2,617,842.00	6,276	
Total liabilities		121,139	7,498	992	6,962,812.00	140,569	1,276
Reserves and fund balances							
Cumulative surplus		8,661	659,694	117,406	4,375,698.00	(77,025)	(1,276)
Total reserves and fund balances		8,661	659,694	117,406	4,375,698.00	(77,025)	(1,276)
Total liabilities, reserves and fund balances		129,800	667,192	118,398	11,338,510	63,544	

UNEP Technical Cooperation Trust Funds

	Reference	Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan	Technical Cooperation Trust Fund to Support Activities on Environmental Issues (Financed by the Government of Japan)	Technical Cooperation Trust Fund to Develop and Coordinate the Implementation of the Plan for the Survey, Assessment and Dealing with the Consequences of Environmental Damage caused by Conflict between Kuwait and Iraq	Technical Cooperation Trust Fund for the Promotion of Cleaner Production Investments in Developing Countries (Financed by the Government of Norway)	Technical Cooperation Trust Fund to Promote Technical Cooperation and Assistance in Industrial, Environmental and Raw Material Management (Financed by the Government of Sweden)	Technical Cooperation Trust Fund for the Provision of Professional Officers to the Ozone Secretariat (Financed by the Government of the Netherlands)
		JCL	JGL	KIL	KTL	MHL	PHL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions		4,111,000			1,967,187		107,200
Interest income		273,707	18,479	3,399	186,827	4,937	602
Miscellaneous income							
Total Income		4,384,707	18,479	3,399	2,154,014	4,937	107,802
Expenditure							
Staff and other personnel costs		2,111,588			403,097	9,014	119,672
Contractual services		926,872			1,505,587	(11,749)	
Travel		327,242			102,520	5,190	4,518
Operating expenses		378,588	(2,273)		128,899	4,394	
Acquisitions		4,408			31,701		
Other expenditures		112,670			20		
Programme support costs	Statement VIII	489,198	(295)		282,334	890	14,903
Total Expenditure		4,350,566	(2,568)		2,454,158	7,739	139,093
Excess/(shortfall) of income over expenditure		34,141	21,047	3,399	(300,144)	(2,802)	(31,291)
Prior period adjustments		(111,472)					
Net excess/(shortfall) of income over expenditure		(77,331)	21,047	3,399	(300,144)	(2,802)	(31,291)
Provisional savings on or cancellation of prior periods' obligations		(1,066)					
Transfers to other funds							
Reserves and fund balances, beginning of period		3,906,713	382,440	76,327	1,872,339	72,404	(18,239)
Reserves and fund balances, end of period		3,828,316	403,487	79,726	1,572,195	69,602	(49,530)
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	4,974,634	41,226	81,354		73,340	
Interfund receivable	Note 6		381,438		1,955,250		
Voluntary pledges receivable							
Other accounts receivable		366,913.00			1,157.00		
Deferred charges		17					
Total assets		5,341,564	422,664	81,354	1,956,407	73,340	
Liabilities							
Interfund payable	Note 6	818,074		1,628		2,405	49,530
Other accounts payable		272,174			67,034		
Reserve for obligation		423,000	19,177		317,178	1,333	
Total liabilities		1,513,248	19,177	1,628	384,212	3,738	49,530
Reserves and fund balances							
Cumulative surplus		3,828,316	403,487	79,726	1,572,195	69,602	(49,530)
Total reserves and fund balances		3,828,316	403,487	79,726	1,572,195	69,602	(49,530)
Total liabilities, reserves and fund balances		5,341,564	422,664	81,354	1,956,407	73,340	

Statement V

UNEP Technical Cooperation Trust Funds

	Reference	PUL	RUL	SDL	SPL	UKL	UTL
		Technical Cooperation Trust Fund to Support the UNEP Executive Director's Implementation of Personnel Reforms in the UNEP Secretariat (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund in Support of Meetings of Sub-Committees or Working Groups on Programmatic and Administrative Reform of UNEP (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Secondment of a UNEP Senior Officer to the CSD Secretariat of the Intergovernmental Panel on Forests (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund for the UNEP/GEF Strategic Partnership	Technical Cooperation Trust Fund for the Provision of an Executive Assistant to the Executive Director (Financed by the Government of the United Kingdom)	Technical Cooperation Trust Fund for the Implementation of UNEP-UNCTAD Capacity Building Task Force on Activities on Trade, Environment and Development
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions				182,483	1,360,000	228,769	541,139
Interest income		113,975	132,755	13,386	49,777	10,834	20,669
Miscellaneous income							
Total Income		113,975	132,755	195,869	1,409,777	239,603	561,808
Expenditure							
Staff and other personnel costs		643,993	53,775	318,106	395,017	146,496	
Contractual services			153,000		471,658		90,000
Travel				5,466	54,205		
Operating expenses			30,485		107,009		
Acquisitions					(2,966)		
Other expenditures							40
Programme support costs	Statement VIII	83,719	30,844	38,829		17,580	11,700
Total Expenditure		727,712	268,104	362,401	1,024,923	164,076	101,740
Excess/(shortfall) of income over expenditure		(613,737)	(135,349)	(166,532)	384,854	75,527	460,068
Prior period adjustments				(18,391)			
Net excess/(shortfall) of income over expenditure		(613,737)	(135,349)	(184,923)	384,854	75,527	460,068
Provisional savings on or cancellation of prior periods' obligations							
Transfers to other funds							
Reserves and fund balances, beginning of period		928,575	898,172	38,493		2,772	
Reserves and fund balances, end of period		314,838	762,823	(146,430)	384,854	78,299	460,068
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	355,678	1,055,924			49,290	346,427
Interfund receivable	Note 6				418,621	33,961	45,540
Voluntary pledges receivable							
Other accounts receivable					580.00	318.00	128,100.00
Deferred charges							
Total assets		355,678	1,055,924		419,201	83,569	520,067
Liabilities							
Interfund payable	Note 6	29,075	293,101	129,019			
Other accounts payable					33,808		
Reserve for obligation		11,765		17,411	539	5,270	59,999
Total liabilities		40,840	293,101	146,430	34,347	5,270	59,999
Reserves and fund balances							
Cumulative surplus		314,838	762,823	(146,430)	384,854	78,299	460,068
Total reserves and fund balances		314,838	762,823	(146,430)	384,854	78,299	460,068
Total liabilities, reserves and fund balances		355,678	1,055,924		419,201	83,569	520,067

UNEP Technical Cooperation Trust Funds

	Reference	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer under the Vienna Convention and Montreal Protocol (Financed by the Government of Finland) VML	Technical Cooperation Trust Fund for the Provision of a Mining Expert (Financed by the South African Chamber of Mines) ZAL	UNEP Miscellaneous Project Activities	UNEP Technical Cooperation Trust Funds Total 2001	1999
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001						
Income						
Voluntary contributions		225,430			105,219,333	55,604,855
Interest income		33,131	1,365	1,632	4,683,215	3,634,291
Miscellaneous income					23,005	13,956
Total Income		258,561	1,365	1,632	109,925,553	59,253,102
Expenditure						
Staff and other personnel costs			719	(1,624)	21,928,139	15,203,134
Contractual services		18,226			23,256,499	17,673,382
Travel		14,423			4,227,263	3,037,445
Operating expenses		29,334			12,309,317	11,982,221
Acquisitions					2,638,034	1,332,178
Other expenditures		3,154			786,236	1,849,504
Programme support costs	Statement VIII	8,461	86	(195)	3,322,044	3,069,424
Total Expenditure		73,598	805	(1,819)	68,467,532	54,147,288
Excess/(shortfall) of income over expenditure		184,963	560	3,451	41,458,021	5,105,814
Prior period adjustments				(18,024)	(755,136)	(820,200)
Net excess/(shortfall) of income over expenditure		184,963	560	(14,573)	40,702,885	4,285,614
Provisional savings on or cancellation of prior periods' obligations					(117,949)	
Transfers to other funds				(392,776)	(392,776)	
Reserves and fund balances, beginning of period		434,629	20,239	407,739	27,290,753	23,005,139
Reserves and fund balances, end of period		619,592	20,799	390	67,482,913	27,290,753
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001						
Assets						
Cash and term deposits	Schedule 1.4	665,236	20,756	624	72,257,818	24,258,314
Interfund receivable	Note 6		43		3,522,909	658,824
Voluntary pledges receivable						2,437,310
Other accounts receivable					17,021,118	11,107,944
Deferred charges					28,975	66,358
Total assets		665,236	20,799	624	92,830,820	38,528,750
Liabilities						
Interfund payable	Note 6	21,484		234	13,220,554	4,142,166
Other accounts payable					2,654,233	1,888,291
Reserve for obligation		24,160			9,473,120	5,207,540
Total liabilities		45,644		234	25,347,907	11,237,997
Reserves and fund balances						
Cumulative surplus		619,592	20,799	390	67,482,913	27,290,753
Total reserves and fund balances		619,592	20,799	390	67,482,913	27,290,753
Total liabilities, reserves and fund balances		665,236	20,799	624	92,830,820	38,528,750

Statement V I

UNEP Other Trust Funds

Junior Professional Officers Programme

	Reference	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Austria)	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Belgium)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the nordic Governments through the Government of Sweden)	Special Purpose Trust Fund for Government of Denmark's Agreement with UNEP for Provision of Junior Professional Officers.	Technical Cooperation Trust Fund for the Provision of Professional and Junior Professional Officers (Financed by the Government of the United States of America).	Special Purpose Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Germany)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of the Netherlands).
		TAL	TBL	TCL	TDL	TEL	TGL	THL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001								
Income								
Voluntary contributions			289,178	110,953	873,135	129,783	473,642	343,307
Interest income		3,178	5,665	14,125	67,226	2,709	27,855	72,750
Miscellaneous income								398
Total Income		3,178	294,843	125,078	940,361	132,492	501,497	416,455
Expenditure								
Staff and other personnel costs			145,225	212,670	636,731	133,405	330,995	1,444,232
Travel			5,733		24,475		1,683	39,787
Acquisitions		356						
Other expenditures							505	
Programme support costs	Statement VIII		18,115	25,520	79,345	16,009	39,922	178,082
Total Expenditure		356	169,073	238,190	740,551	149,414	373,105	1,662,101
Excess/(shortfall) of income over expenditure		2,822	125,770	(113,112)	199,810	(16,922)	128,392	(1,245,646)
Prior period adjustments		356	4,036		(20,343)	(3,179)	(6,407)	2,212
Net excess/(shortfall) of income over expenditure		3,178	129,806	(113,112)	179,467	(20,101)	121,985	(1,243,434)
Provisional savings on or cancellation of prior periods' obligations								
Transfers from other funds				173,801				
Reserves and fund balances, beginning of period		73,982	160,612		564,717	(18,044)	218,820	1,315,598
Reserves and fund balances, end of period		77,160	290,418	60,689	744,184	(38,145)	340,805	72,164
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001								
Assets								
Cash and term deposits	Schedule 1.4			31,122	714,352		422,277	
Interfund receivable	Note 6	2,822	298,986	29,844	44,131			116,693
Other accounts receivable					13,997		606	1,240
Deferred charges								
Total assets		2,822	298,986	60,966	772,480		422,883	117,933
Liabilities								
Interfund payable	Note 6					38,145	53,115	
Othe accounts payable					4,392		28,175	2,817
Other liabilities		(74,338)					(13,749)	
Reserve for obligation			8,568	277	23,904		14,537	42,952
Total liabilities		(74,338)	8,568	277	28,296	38,145	82,078	45,769
Reserves and fund balances								
Cumulative surplus		77,160	290,418	60,689	744,184	(38,145)	340,805	72,164
Total reserves and fund balances		77,160	290,418	60,689	744,184	(38,145)	340,805	72,164
Total liabilities, reserves and fund balances		2,822	298,986	60,966	772,480		422,883	117,933

UNEP Other Trust Funds

Junior Professional Officers Programme

	Reference	Technical Cooperation Trust Fund for the Provision of junior Professional Officers (Financed by the Government of Italy)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Japan).	Technical Cooperation Trust Fund for the Provision of Professional Officers (Financed by the Government of the Republic of Korea)	Special Purpose Trust Fund for the Government of Norway's Agreement with the UNEP for the Provision of Junior Professional Officers	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of France)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Sweden).	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Australia).
		TIL	TJL	TKL	TNL	TRL	TSL	TX
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001								
Income								
Voluntary contributions		260,799	1,159,130	332,785	358,435		534,507	
Interest income		10,104	78,556	7,652	15,997	5,507	10,802	683
Miscellaneous income		124						
Total Income		271,027	1,237,686	340,437	374,432	5,507	545,309	683
Expenditure								
Staff and other personnel costs		310,026	509,157	258,204	237,866		213,946	
Travel		7,966	9,594		2,832		8,875	
Acquisitions								
Other expenditures		96			20	180	180	
Programme support costs	Statement VIII	38,159	62,250	30,984	28,884		26,738	
Total Expenditure		356,247	581,001	289,188	269,602	180	249,739	
Excess/(shortfall) of income over expenditure		(85,220)	656,685	51,249	104,830	5,327	295,570	683
Prior period adjustments			4,817	3,686	5,077		23,375	(60,628)
Net excess/(shortfall) of income over expenditure		(85,220)	661,502	54,935	109,907	5,327	318,945	(59,945)
Provisional savings on or cancellation of prior periods' obligations								
Transfers from other funds				130,247				
Reserves and fund balances, beginning of period		75,918	680,058		3,942	107,024	(104,975)	59,945
Reserves and fund balances, end of period		(9,302)	1,341,560	185,182	113,849	112,351	213,970	
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001								
Assets								
Cash and term deposits	Schedule 1.4		1,642,311		196,453	8,808		
Interfund receivable	Note 6	6,345		179,169		103,543	229,102	
Other accounts receivable			1,293	3,006	9,507			
Deferred charges				3,007				
Total assets		6,345	1,643,604	185,182	205,960	112,351	229,102	
Liabilities								
Interfund payable	Note 6		219,012		30,944			
Othe accounts payable		2,889	35,381		31,097			
Other liabilities								
Reserve for obligation		12,758	47,651		30,070		15,132	
Total liabilities		15,647	302,044		92,111		15,132	
Reserves and fund balances								
Cumulative surplus		(9,302)	1,341,560	185,182	113,849	112,351	213,970	
Total reserves and fund balances		(9,302)	1,341,560	185,182	113,849	112,351	213,970	
Total liabilities, reserves and fund balances		6,345	1,643,604	185,182	205,960	112,351	229,102	

UNEP Other Trust Funds

Junior Professional Officers Programme

UNEP Other Trust Funds
Junior Professional Officers
Total

	Reference	2001	1999
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001			
Income			
Voluntary contributions		4,865,654	4,585,171
Interest income		322,809	174,270
Miscellaneous income		522	161
Total Income		5,188,985	4,759,602
Expenditure			
Staff and other personnel costs		4,432,457	2,934,756
Travel		100,945	105,129
Acquisitions		356	
Other expenditures		981	(85)
Programme support costs	Statement VIII	544,008	364,754
Total Expenditure		5,078,747	3,404,554
Excess/(shortfall) of income over expenditure		110,238	1,355,048
Prior period adjustments		(46,998)	(40,939)
Net excess/(shortfall) of income over expenditure		63,240	1,314,109
Provisional savings on or cancellation of prior periods' obligations			
Transfers from other funds		304,048	
Reserves and fund balances, beginning of period		3,137,597	1,823,488
Reserves and fund balances, end of period		3,504,885	3,137,597
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001			
Assets			
Cash and term deposits	Schedule 1.4	3,015,323	3,815,313
Interfund receivable	Note 6	1,010,635	41,501
Other accounts receivable		29,649	99,385
Deferred charges		3,007	
Total assets		4,058,614	3,956,199
Liabilities			
Interfund payable	Note 6	341,216	548,642
Othe accounts payable		104,751	175,361
Other liabilities		(88,087)	
Reserve for obligation		195,849	94,599
Total liabilities		553,729	818,602
Reserves and fund balances			
Cumulative surplus		3,504,885	3,137,597
Total reserves and fund balances		3,504,885	3,137,597
Total liabilities, reserves and fund balances		4,058,614	3,956,199

UNEP Sasakawa Environment Prize **Statement VII**

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001

(United States dollars)

Income	Reference	2001 US$	1999 US$
Voluntary contributions		542,700	490,000
Interest income		199,110	131,712
Total Income		741,810	621,712
Expenditure			
Staff and other personnel costs		5,000	7,159
Contractual services		40,349	
Travel		18,005	25,763
Operating expenses		330,651	117,798
Acquisitions		6,916	
Other expenditures		23,759	7,272
Programme support costs	Statement VIII	29,204	46,539
Prize award		200,000	400,000
Total Expenditure		653,884	604,531
Excess/(shortfall) of income over expenditure		87,926	17,181
Prior period adjustments			(19,619)
Net excess/(shortfall) of income over expenditure		87,926	(2,438)
Transfer to Endowment Fund - Prior period adjustment			(1,436,185)
Transfer to Endowment Fund - Current period		(29,620)	(39,514)
Net excess/(shortfall) of income over expenditure		58,306	(1,478,137)
Reserves and fund balances, beginning of period		(8,312)	1,469,825
Reserves and fund balances, end of period		49,994	(8,312)
Endowmeent Fund - beginning of period		1,475,699	
Endowmeent Fund - end of period		1,505,319	1,475,699

Statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets			
Cash and term deposits	Sch 1.4	1,772,594	1,516,435
Voluntary pledges receivable			33,829
Other accounts receivable		1,980	
Deferred charges			
Total assets		1,774,574	1,550,264
Liabilities			
Interfund payable	Note 6	80,478	33,026
Other accounts payable		2,638	5,902
Reserve for obligations		136,145	43,949
Total liabilities		219,261	82,877
Reserves and fund balances			
Endowment Fund		1,505,319	1,475,699
Cumulative surplus/(deficit)		49,994	(8,312)
Total reserves and fund balances		1,555,313	1,467,387
Total liabilities, reserves and fund balances		1,774,574	1,550,264

Special Account for Programme Support Costs Statement VIII

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001
(United States dollars)

	Reference	2001 US$	1999 US$
Income			
Interest income		368,863	500,566
Programme support income			
UNEP General Trust Funds	Statement III	8,689,709	7,130,433
Multilateral Fund	Statement IV	376,170	300,026
UNEP Technical Cooperation Trust Funds	Statement V	3,322,044	3,069,424
UNEP Junior Professional Officers Programme	Statement VI	544,008	364,754
UNEP Sasakawa Environment Prize	Statement VII	29,204	46,539
UNFIP		503,300	
Counterpart Contributions	Statement IX	376,229	23,041
Miscellaneous income		52,154	
Total Income		14,261,681	11,434,783
Expenditure			
Staff and other personnel costs		14,260,336	10,646,713
Contractual services		1,375,584	297,323
Travel		354,857	364,577
Operating expenses		376,751	318,263
Acquisitions		10,125	716,911
Total Expenditure		16,377,702	12,343,787
Excess/(shortfall) of income over expenditure		(2,116,021)	(909,004)
Transfer to/(from) operating reserve		500,000	(2,500,000)
Prior period adjustments		(69,424)	(88,419)
Net excess/(shortfall) of income over expenditure		(1,685,445)	(3,497,423)
Provisional savings on or cancellation of prior periods' obligations		835,475	57,402
Reserves and fund balances, beginning of period		2,508,905	5,948,926
Reserves and fund balances, end of period		1,658,935	2,508,905

Statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets			
Cash and term deposits	Sch 1.4	1,702,234	5,052,642
Interfund receivable	Note 6	2,510,042	
Other accounts receivable		3,234	3,148,287
Deferred charges		3,234	
Total assets		4,218,744	8,200,929
Liabilities			
Interfund payable	Note 6		1,014,818
Other accounts payable		107,936	1,221,595
Reserve for obligations		451,873	955,611
Total liabilities		559,809	3,192,024
Reserves and fund balances			
Operating reserve		2,000,000	2,500,000
Cumulative surplus		1,658,935	2,508,905
Total reserves and fund balances		3,658,935	5,008,905
Total liabilities, reserves and fund balances		4,218,744	8,200,929

UNEP - Counterpart Contributions

	Reference	Counterpart Contributions in Support of the Environment Fund Activities.	Support of the Action Plan for the Eastern African Region	Support of the Action Plan for the Caribbean Environment Programme	Support of the Eastern Asian Seas Action Plan	Support of the EUROBATS Secretariat	Support of the Global Environment Facility (GEF)
		CPL	QAW	QCL	QEL	QFL	QGL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions		19,244,609	215,000	414,292	215,000		1,326,417
Interest income		83,102	5,389	18,031	6,320		53,089
Miscellaneous income		283,133					
Total Income		19,610,844	220,389	432,323	221,320		1,379,506
Expenditure							
Staff and other personnel costs		3,891,612					
Contractual services		6,276,452			48,118		184,284
Travel		388,598			16,300		
Operating expenses		3,931,076		203,954	47,205	3,821	95,468
Acquisitions		256,768					
Fellowships, grants and contributions		45,032					
Other expenditures		(24,245)					
Programme support costs	Statement VIII	132,184		26,514	14,511	497	
Total Expenditure		14,897,477		230,468	126,134	4,318	279,752
Excess/(shortfall) of income over expenditure		4,713,367	220,389	201,855	95,186	(4,318)	1,099,754
Prior period adjustments		(630,154)					
Net excess/(shortfall) of income over expenditure		4,083,213	220,389	201,855	95,186	(4,318)	1,099,754
Provisional savings on or cancellation of prior periods' obligations		47,070					
Reserves and fund balances, beginning of period		9,049,051		24,795	573		
Reserves and fund balances, end of period		13,179,334	220,389	226,650	95,759	(4,318)	1,099,754
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4	12,364,663	113,047		114,551		1,176,987
Interfund receivable	Note 6	387,004	107,342	231,377			
Voluntary pledges receivable		895,760					
Other accounts receivable		2,957,519					
Deferred charges							
Total assets		16,604,946	220,389	231,377	114,551		1,176,987
Liabilities							
Interfund payable	Note 6				2,951	4,163	15,963
Other accounts payable		600,010					
Other liabilities		(27,913)					
Reserve for obligation		2,853,515		4,727	15,841	155	61,270
Total liabilities		3,425,612		4,727	18,792	4,318	77,233
Reserves and fund balances							
Financial reserves							
Cumulative surplus		13,179,334	220,389	226,650	95,759	(4,318)	1,099,754
Total reserves and fund balances		13,179,334	220,389	226,650	95,759	(4,318)	1,099,754
Total liabilities, reserves and fund balances		16,604,946	220,389	231,377	114,551		1,176,987

Statement IX

UNEP - Counterpart Contributions

	Reference	Support of the Mediterranean Action Plan	Support of the NOWPAP Action Plan	Support of the Activities of the OZONE Secretariat	Support of the Basel Convention	Support of the African Eurasian Waterbirds Agreement	Support of the CITIES Activities
		QML	QNL	QOL	QRL	QSL	QTL
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001							
Income							
Voluntary contributions		1,180,208	16,311	580,531		94,459	1,251,333
Interest income		64,021	45	28,632	15,967	11	53,217
Miscellaneous income							59,488
Total Income		1,244,229	16,356	609,163	15,967	94,470	1,364,038
Expenditure							
Staff and other personnel costs		91,488		260,599			192,124
Contractual services		886,438		162,124		47,642	494,726
Travel		43,602		31,292	(15,476)		23,588
Operating expenses		244,356		90,372	(27,000)	9,071	108,230
Acquisitions				59,000			10,015
Fellowships, grants and contributions							
Other expenditures		25		18	(16,908)		1,101
Programme support costs	Statement VIII	75,316			(2,969)	7,079	94,090
Total Expenditure		1,341,225		603,405	(62,353)	63,792	923,874
Excess/(shortfall) of income over expenditure		(96,996)	16,356	5,758	78,320	30,678	440,164
Prior period adjustments		59,417		(17)			(107,103)
Net excess/(shortfall) of income over expenditure		(37,579)	16,356	5,741	78,320	30,678	333,061
Provisional savings on or cancellation of prior periods' obligations		100		138,634			
Reserves and fund balances, beginning of period		93,070		26,779	68,326		255,985
Reserves and fund balances, end of period		55,591	16,356	171,154	146,646	30,678	589,046
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001							
Assets							
Cash and term deposits	Schedule 1.4		16,341	393,087	52,114		78,560
Interfund receivable	Note 6	155,526	15		94,532	72,903	573,816
Voluntary pledges receivable				20,349			
Other accounts receivable				95,205			
Deferred charges							
Total assets		155,526	16,356	508,641	146,646	72,903	652,376
Liabilities							
Interfund payable	Note 6			129,171			
Other accounts payable		5,800					
Other liabilities				(53,354)			
Reserve for obligation		94,135		261,670		42,225	63,330
Total liabilities		99,935		337,487		42,225	63,330
Reserves and fund balances							
Financial reserves							
Cumulative surplus		55,591	16,356	171,154	146,646	30,678	589,046
Total reserves and fund balances		55,591	16,356	171,154	146,646	30,678	589,046
Total liabilities, reserves and fund balances		155,526	16,356	508,641	146,646	72,903	652,376

UNEP - Counterpart Contributions

	Reference	Support of the ASCOBANS Secretariat QVL	Support of the Convention of Migratory Species of Wild Animals (CMS) QWL	UNEP - Counterpart Contributions Total 2001	1999
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001					
Income					
Voluntary contributions			213,585	24,751,745	14,837,344
Interest income			3,177	331,001	77,764
Miscellaneous income				342,621	1,614
Total Income			216,762	25,425,367	14,916,722
Expenditure					
Staff and other personnel costs			11,834	4,447,657	4,770,678
Contractual services		538	150,682	8,251,004	6,272,550
Travel				487,904	1,235,402
Operating expenses		10,544	42,012	4,759,109	4,119,880
Acquisitions		2,569	5,633	333,985	458268
Fellowships, grants and contributions				45,032	218,599
Other expenditures			539	(39,470)	332,713
Programme support costs	Statement VIII	1,775	27,232	376,229	23,041
Total Expenditure		15,426	237,932	18,661,450	17,431,131
Excess/(shortfall) of income over expenditure		(15,426)	(21,170)	6,763,917	(2,514,409)
Prior period adjustments				(677,857)	1,428,194
Net excess/(shortfall) of income over expenditure		(15,426)	(21,170)	6,086,060	(1,086,215)
Provisional savings on or cancellation of prior periods' obligations				185,804	
Reserves and fund balances, beginning of period			28,772	9,547,351	10,633,566
Reserves and fund balances, end of period		(15,426)	7,602	15,819,215	9,547,351
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001					
Assets					
Cash and term deposits	Schedule 1.4		122,044	14,431,394	17,001,844
Interfund receivable	Note 6			1,622,515	
Voluntary pledges receivable				916,109	728,621
Other accounts receivable				3,052,724	1,089,484
Deferred charges					1,552
Total assets			122,044	20,022,742	18,821,501
Liabilities					
Interfund payable	Note 6	15,426	27,102	194,776	4,055,875
Other accounts payable			2,205	608,015	2,723,089
Other liabilities				(81,267)	
Reserve for obligation			85,135	3,482,003	2,495,186
Total liabilities		15,426	114,442	4,203,527	9,274,150
Reserves and fund balances					
Financial reserves					
Cumulative surplus		(15,426)	7,602	15,819,215	9,547,351
Total reserves and fund balances		(15,426)	7,602	15,819,215	9,547,351
Total liabilities, reserves and fund balances			122,044	20,022,742	18,821,501

Support of the Mediterranean Action Plan (Greek Drachmae) Statement X

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001
(United States dollars)

	Reference	2001 US$	1999 US$
Income			
Voluntary contributions		800,000	800,000
Interest income		3,089	
Billings		233	
Miscellaneous income		19,641	
Total Income		822,963	800,000
Expenditure			
Staff and other personnel costs		132,148	(1,348)
Operating expenses		219,969	164,382
Acquisitions		241,842	306,933
Other expenditures		99,229	138,581
Total Expenditure		693,188	608,548
Excess/(shortfall) of income over expenditure		129,775	191,452
Prior period adjustments		(7,371)	
Net excess/(shortfall) of income over expenditure		122,404	191,452
Provision for doubtful debts			(2,466)
Reserves and fund balances, beginning of period		407,482	218,496
Reserves and fund balances, end of period		529,886	407,482

Statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets			
Cash and term deposits	Sch 1.4	146	22,162
Interfund receivable	Note 6	548,183	409,819
Other accounts receivable			71,327
Deferred charges			(2,466)
Total assets		548,329	500,842
Liabilities			
Other accounts payable		39	9,746
Reserve for obligations		18,404	83,614
Total liabilities		18,443	93,360
Reserves and fund balances			
Cumulative surplus		529,886	407,482
Total reserves and fund balances		529,886	407,482
Total liabilities, reserves and fund balances		548,329	500,842

Support of the Action Plan for the Caribbean Environment Programme (Jamaica Dollars) Statement XI

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001
(United States dollars)

	Reference	2001 US$	1999 US$
Income			
Voluntary contributions		48,584	66,864
Interest income		24	41
Total Income		48,608	66,905
Expenditure			
Staff and other personnel costs			50,985
Other expenditures		12,934	9,440
Total Expenditure		12,934	60,425
Excess/(shortfall) of income over expenditure		35,674	6,480
Prior period adjustments		(796)	(4,206)
Net excess/(shortfall) of income over expenditure		34,878	2,274
Reserves and fund balances, beginning of period		45,675	43,401
Reserves and fund balances, end of period		80,553	45,675

Statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets			
Cash and term deposits	Sch 1.4	16,283	380
Interfund receivable	Note 6	73,624	34,159
Other accounts receivable			15,342
Deferred charges			(4,206)
Total assets		89,907	45,675
Liabilities			
Other accounts payable		9,354	
Total liabilities		9,354	
Reserves and fund balances			
Cumulative surplus		80,553	45,675
Total reserves and fund balances		80,553	45,675
Total liabilities, reserves and fund balances		89,907	45,675

Revolving Fund Activities Statement XII

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001
(United States dollars)

	Reference	2001 US$	1999 US$
Income			
Interest income		3	
Miscellaneous income		11,876	
Royalties		3,446	
Sale of publications		116,274	284,250
Total Income		131,599	284,250
Expenditure			
Staff and other personnel costs			
Contractual services		90,020	243,698
Travel		19,871	
Operating expenses		14,906	
Acquisitions		2,575	
Total Expenditure		127,372	243,698
Excess/(shortfall) of income over expenditure		4,227	40,552
Prior period adjustments			6,844
Net excess/(shortfall) of income over expenditure		4,227	47,396
Transfer to Environment Fund		(4,227)	(47,396)
Reserves and fund balances, beginning of period		200,000	200,000
Reserves and fund balances, end of period		200,000	200,000

Statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets			
Interfund receivable	Note 6	171,699	199,723
Other accounts receivable			17,804
Inventory		17,009	
Deferred charges		17,804	
Total assets		206,512	217,527
Liabilities			
Other accounts payable		6,463	17,527
Reserve for obligations		49	
Total liabilities		6,512	17,527
Reserves and fund balances			
Cumulative surplus		200,000	200,000
Total reserves and fund balances		200,000	200,000
Total liabilities, reserves and fund balances		206,512	217,527

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 as follows:

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

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

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

(d) 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;

(e) 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;

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

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

(h) 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;

(i) 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;

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

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

Note 2
Summary of significant accounting policies

(a) The accounts of UNEP 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, specific decisions of the Governing Council of UNEP and administrative instructions. They also take fully into account the United Nations system accounting standards, as adopted by the Administrative Committee on Coordination (ACC) (now called the United Nations System Chief Executives Board for Coordination). The Organization follows international accounting standards on the disclosure of accounting policies, as modified and adopted by ACC as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified;

(b) The Organization's accounts are maintained on a "fund accounting" basis. 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;

(c) The financial period of the Organization is a biennium consisting of two consecutive calendar years for all funds;

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting;

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of transaction at rates of exchange established by the Under-Secretary-General for Management. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Management shall reflect the cash, investments, unpaid pledges, and current accounts receivable and payable in currencies other than the United States dollar translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the valuation resulting from the application of the Organization's rates of exchange for the last month of the financial period, the difference will be quantified in a footnote;

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services;

(g) The results of the Organization's operations presented in statements I and II are shown in summary by general type of activity as well as on a consolidated basis for funds other than those that are reported on separately. Their presentation on a consolidated basis does not imply that the various separate funds can be intermingled in any way, since, normally, resources may not be utilized between funds;

(h) 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 that expenditure may be found in the financial report and audited financial statements of the United Nations. They are not considered further in this report;

(i) Income:

(i) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Pledges to the Environment Fund remaining unpaid after four years are written off with the approval of the Governing Council. Pledges to trust funds that involve the share of a party or parties for a budget convention that has been approved by the Governments are written off with the approval of the relevant conference of parties. Finally, pledges to trust funds that are purely voluntary are written off with the approval of the Executive Director of UNEP;

(ii) Income received under inter-organization arrangements represents allocations of funding from agencies to enable the Organization to administer projects or other programmes on their behalf;

(iii) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(iv) Income for services rendered includes reimbursements for salaries of staff members and other costs that are attributable to providing technical and administrative support to other organizations;

(v) Interest income includes all interest earned on deposits in various bank accounts and investment income earned on investments in the cash pool. All realized losses and net unrealized losses on short-term investments are offset against investment income;

(vi) Miscellaneous income includes refunds of expenditures charged to prior periods, income from net gains resulting from currency translations, monies accepted for which no purpose was specified, uncashed cheques one year from their date of issuance, interest from counterpart contributions to the Environment Fund and other sundry income;

(vii) Income for future financial periods is not credited to the current financial period and is recorded as deferred income, as referred to in item l (ii) below;

(j) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges, as referred to in item l (iv) below;

(k) Assets:

(i) Cash and term deposits comprise funds held in demand deposit accounts and interest-bearing bank deposits;

(ii) Investments include term deposits in the cash pool. Short-term investments are stated at cost or market value, whichever is lower;

(iii) The United Nations Headquarters cash pool comprises participating funds' share of the cash and term deposits, short-term investments and accrual of investment income, all of which are managed in the pool. The investments in the pool are similar in nature and are accounted for as stated in item (k) (ii) above. Income earned on the investments of the cash pool and the costs associated with the operation of these investments are allocated to participating funds. Each participating fund's share in the cash pool is reported separately, in its own statement;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period and that will be charged as expenditure in a subsequent period. These expenditure items include commitments approved for future financial periods in accordance with financial rule 110.6. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations in respect of which long lead times are required for delivery;

(v) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proof of entitlement is produced, at which time the budgetary accounts are charged and the advances settled;

(vi) Maintenance and repairs of assets are charged against the appropriate budgetary accounts. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is recorded in memorandum accounts, and is disclosed in note 7 below;

(l) Liabilities, reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown in the financial statements;

(ii) Deferred income includes pledged contributions for future periods and other income received but not yet earned;

(iii) Commitments of the organization relating to prior, current, and future financial periods are shown as unliquidated obligations. Current period obligations related to special accounts remain valid for 12 months following the end of the biennium to which they relate. Obligations for most technical cooperation activities remain valid for 12 months after the end of each calendar year;

(m) Financial reserve. As stated in rule 209.2 of the Financial Rules of the Environment 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 financial reserve is determined from time to time by the Governing Council, and the Council, in its decision 20/31, paragraph 14, authorized the Executive Director to further increase the level of the financial reserve to $20 million as and when carry-over resources over and above those needed to implement the programme approved become available;

(n) Operational reserve. With regard to the special account for programme support costs, an operational reserve is required to be held to protect against unforeseen shortfalls in delivery, inflation and currency adjustments or to liquidate legal obligations in case of abrupt terminations of activities financed from extrabudgetary resources;

(o) Revolving Fund. The Governing Council, by its decision 11/(III) of 22 March 1974, established a Revolving Fund (Information) to finance the production of 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. Any cumulative surplus in excess of $200,000 is transferred to the Environment Fund;

(p) 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. Expenditures include 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;

(q) Contingencies. No provision is made in the Environment Fund for end-of-service benefits, including accrued annual leave, and for post-retirement benefits. However, provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations for the personnel financed from trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of the net base pay;

(r) 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 ST/SGB/188, that bulletin does not apply to funds such as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads;

(s) At the eleventh meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, it was decided that promissory notes constituted 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 accordingly in the accounts of the Fund;

(t) The United Nations Environment Programme is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the Organization to the Pension Fund consists of its mandated contribution at the rate established by the General Assembly together with its share of any actuarial deficiency payments under article 26 of the Regulations of the Pension Fund. Such deficiency payments are payable only if and when the Assembly has invoked article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. As at the date of the current financial statement, the Assembly has not invoked that provision.

Note 3
Financial reporting by agencies and supporting organizations

All agencies and organizations, except 12, engaged in the implementation of projects funded by UNEP and/or its associated trust funds reported their expenditures as at 31 December 2001.

Note 4
Cash flow summary

Statement II is based on the indirect method of cash flow statements covered by international accounting standard 7.

Note 5
Environment Fund (statement I)

(a) Accounts receivable. The following comparison of the accounts receivable appears in statement I as at 31 December 2001 and 1999 (in United States dollars):

	2001	*1999*
Voluntary pledges receivable	2 038 174	504 154
Governments	258 555	-
Staff members	3 417 288	3 297 522
Vendors	645 408	6 237 169
Specialized agencies	19 325	-
Other United Nations agencies	3 037 416	-
Other	138 243	1 464 187
Provision for doubtful debts	-	(1 695 714)
Total	**9 554 409**	**9 807 318**

(b) Deferred charges. The totals below provide a comparison of the amounts shown in statement I as deferred charges, as at 31 December 2001 and 1999 (in United States dollars):

	2001	*1999*
Education grant advances	516 222	746 474
Commitments against future years	17 787	182 264
Advance to finance self-liquidating activities	-	59 798
Other	24 179	211 924
Total	**558 188**	**1 200 460**

(c) Accounts payable. The following comparison of the accounts payable appears in statement I as at 31 December 2001 and 1999 (in United States dollars):

	2001	*1999*
Governments	368 207	-
Staff members	447 578	784 801
Vendors	1 332 057	1 734 188
Specialized agencies	41 267	-
Other United Nations agencies	5 379 056	-
Others	101 386	1 690 015
Total	**7 669 551**	**4 209 004**

Note 6
Inter-fund balances

Inter-fund balances reflect transactions between the Environment Fund, trust funds, other special accounts, the United Nations General Fund and other United Nations funds that are normally settled periodically. The agreed liability to the United Nations General Fund was settled as at 30 June 2001. The following table provides a breakdown of the inter-fund balances (in United States dollars):

	2001	*1999*
Inter-fund balances receivable		
Environment Fund (statement I)	11 379 531	-
General trust funds (statement III)	4 341 362	1 165 876
Technical Cooperation Trust Funds (statement V)	3 522 909	658 824
Junior Professional Officers Programme (statement VI)	1 010 635	41 501
Special account for programme support (statement VIII)	2 510 042	-
Counterpart contributions (statement IX)	1 622 515	-
Non-convertible currency counterpart contributions — Mediterranean (statement X)	548 183	409 819
Non-convertible currency counterpart contributions — Caribbean (statement XI)	73 624	34 159

	2001	1999
Revolving Fund (Information) (statement XII)	171 699	199 723
Subtotal	**25 180 500**	**2 509 902**
Inter-fund balances payable		
Environment Fund (statement I)	-	25 647 767
General trust funds (statement III)	14 566 611	7 590 780
Multilateral Fund (statement IV)	273 685	569 011
Technical Cooperation Trust Funds (statement V)	13 220 554	4 142 166
Junior Professional Officers Programme (statement VI)	341 216	548 642
Sasakawa Environment Prize (statement VII)	80 478	33 026
Special account for programme support (statement VIII)	-	1 014 818
Counterpart contributions (statement IX)	194 776	4 055 875
Subtotal	**28 677 320**	**43 602 085**
Net inter-fund payable	**3 496 820**	**41 092 183**
Inter-fund payables are due to:		
The United Nations Office at Nairobi	1 276 427	31 800
UN-Habitat	2 060 449	-
United Nations General Fund	159 943	41 060 383
Total	**3 496 820**	**41 092 183**

Note 7
Non-expendable property

In accordance with United Nations accounting policies, non-expendable property is not included in the fixed assets of the Organization but is charged against current appropriations when acquired. The following table shows the value of non-expendable property (in United States dollars):

	2001	1999
UNEP headquarters	9 178 747	8 197 927
UNEP regional and outposted offices	3 529 026	1 627 650
UNEP projects	1 370 237	604 531
Total	**14 078 010**	**10 430 108**

Note 8
Reserves and fund balances

The cumulative surplus account of the United Nations Environment Programme represents savings in the liquidation of obligations for prior periods, contributions from Member States and other designated income.

Note 9
Write-off of receivables and provision for doubtful debts

In accordance with the Financial Rules, and after full investigation, further uncollectable receivables amounting to $1,074,835 have been written off against the provision established in 1999. In each case it was determined, in the light of facts known at the time that (a) responsibility for the loss could not be fixed and attached to any United Nations official, (b) every effort had been made to collect the amount, and (c) further collection efforts would be fruitless. The remaining provision of $961,310 was released to the prior year adjustments account.

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