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**Fund of the United Nations Environment Programme**

**Financial report and audited financial  
statements**

**for the biennium ended 31 December 2003 and**

**Report of the Board of Auditors**



United Nations • New York, 2004

*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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## Letters of transmittal

31 March 2004

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 2003, which I hereby approve.

The financial statements of the United Nations Environment Programme for the biennium ended 31 December 2003 have been prepared in accordance with financial rule 106.10 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

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9 July 2004

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 2003, which were submitted by the Executive Director. These statements have been examined by 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, including an audit opinion thereon.

*(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 2003

#### 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 the related accounts for the biennium ended 31 December 2003. The accounts consist of 14 statements supported by 6 schedules and notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 2004.

2. As prescribed by financial regulation 1.2 of the United Nations, 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, ended 31 December 2002, of the biennium 2002-2003 were made available to the Governing Council at its twenty-second 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 which should be brought to the attention of Member States.

3. Comparative figures for the biennium 2000-2001 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 21/31 of 9 February 2001, approved appropriations for the Environment Fund for the biennium 2002-2003 of \$100 million for the programme of work, \$5 million for the programme reserve and \$14.88 million for the support budget.

6. Total appropriations, allocations/allotments and expenditures for the biennium ended 31 December 2003 were as follows (in thousands of United States dollars):

	<i>Appropriations for 2002-2003</i>	<i>Allocations issued for 2002-2003</i>	<i>Expenditures for 2002-2003</i>	<i>Unexpended appropriations for 2002-2003</i>	<i>Unexpended allocations for 2002-2003</i>
Environment Fund programme of work	100 000	100 000	96 787	3 213	3 213
Environment Fund programme reserve	5 000	5 000	2 922	2 078	2 078
Environment Fund support budget	14 876	11 904	10 256	4 620	1 648
<b>Total</b>	<b>119 876</b>	<b>116 904</b>	<b>109 965</b>	<b>9 911</b>	<b>6 939</b>

## **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 headquarters in Nairobi and its six regional offices. The Board has also audited the financial statements of the Fund of UNEP for the period from 1 January 2002 to 31 December 2003.

The Board's main findings are as follows:

- (a) Unliquidated obligations in the amount of \$1.08 million pertaining to the biennium ended 31 December 2001 were still outstanding as at 31 December 2003;
- (b) Travel advances granted during the years 2001 and 2002 in an aggregate amount of \$227,226 remained unliquidated as at 31 December 2003;
- (c) Some \$56.04 million of advances to implementing partners remained unliquidated as at 31 December 2003, despite completion or near completion of projects financed;
- (d) Non-expendable property which had been approved by the local Property Survey Board was not disclosed in the notes to the financial statements as "pending write-off".

The Board made recommendations to establish and review obligations in accordance with the United Nations regulations; recover outstanding advances paid to staff members and "other persons"; enforce the terms of agreement in respect of the timely liquidation of the advances to implementing agencies; and disclose in the notes to the financial statements the amount of non-expendable property "pending write-off".

A list of the Board's recommendations is provided in paragraph 9 of the present report.



## **A. Introduction**

1. The Board of Auditors has audited the financial statements and reviewed the operations of the United Nations Environment Programme (UNEP) for the period from 1 January 2002 to 31 December 2003, 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 VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. Those 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 2002 to 31 December 2003 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 2003 and the results of its operations for the period then ended. 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. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under United Nations financial regulation 7.5. The reviews included the efficiency of the internal financial controls, programme management and, in general, the administration and management of UNEP. The audit was carried out at UNEP headquarters in Nairobi and at the six regional offices, for Europe, Asia and the Pacific, Latin America and the Caribbean, West Asia, Africa and North America.

4. The Board continued its practice of reporting the results of specific audits to the Administration through management letters containing observations and recommendations. The practice allowed an ongoing dialogue with the Administration.

5. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

6. A summary of the Board's main recommendations is provided in paragraph 9 below. The detailed findings and recommendations are reported in paragraphs 11 to 75.

## 1. Previous recommendations not fully implemented

### Biennium ended 31 December 1999<sup>1</sup>

7. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has reviewed measures taken by the Administration to implement the recommendations made in its report for the biennium ended 31 December 1999. The Board noted that of the five recommendations, four (80 per cent) were fully implemented. The remaining recommendation (20 per cent), which was under implementation, pertained to inactive projects which were still open as at 31 December 1999.<sup>2</sup> The same recommendation was reiterated in the report of the Board for the biennium 2000-2001.<sup>3</sup> As at 31 December 2003 however, only 54 of the 106 inactive projects as at 31 December 2001 remained open.

### Biennium ended 31 December 2001<sup>4</sup>

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 2001. Details of the action taken and the comments of the Board are included in the report and have been summarized in the annex to the present chapter. Out of a total of eight recommendations, five (63 per cent) were implemented and three (37 per cent) were under implementation.

## 2. Main recommendations

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

(a) Establish and review obligations in accordance with financial rules 105.7 and 105.9 and the United Nations system accounting standards (para. 23 below);

(b) Recover through payroll deductions, advances pertaining to staff members and take immediate action to account properly for advances paid to "other persons" (para. 36 below);

(c) Enforce the terms of agreement in respect of the timely liquidation of advances to implementing agencies (para. 39 below); and

(d) Disclose in the notes to the financial statements the amount of non-expendable property "pending write-offs" (para. 42 below).

10. The Board's other recommendations are presented in paragraphs 46, 48, 51, 55, 60, 62, 68, 70, and 74.

<sup>1</sup> See *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5F* (A/55/5/Add.6), chap. II.

<sup>2</sup> *Ibid.*, para. 25.

<sup>3</sup> *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5F* (A/57/5/Add.6), chap. II, para. 44.

<sup>4</sup> See *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5F* (A/57/5/Add.6), chap. II.

## B. Financial issues

### 1. Financial overview

11. 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. Table 1 below shows the key financial figures for the bienniums 2000-2001 and 2002-2003.

**Table 1**  
**Key financial figures of the funds of the United Nations Environment Programme (all funds summary)**  
**for the bienniums 2000-2001 and 2002-2003**

(Thousands of United States dollars)

	<i>Environment Fund</i>		<i>General trust funds</i>		<i>Technical Cooperation Trust Funds</i>		<i>Junior Professional Officers</i>		<i>Special Account for Programme Support Costs</i>		<i>Earmarked contributions</i>		<i>Other</i>	
	<i>2000-2001</i>	<i>2002-2003</i>	<i>2000-2001</i>	<i>2002-2003</i>	<i>2000-2001</i>	<i>2002-2003</i>	<i>2000-2001</i>	<i>2002-2003</i>	<i>2000-2001</i>	<i>2002-2003</i>	<i>2000-2001</i>	<i>2002-2003</i>	<i>2000-2001</i>	<i>2002-2003</i>
Total income	95 097	98 787	100 568	93 169	109 926	170 138	5 189	4 846	14 262	19 244	25 425	53 460	1 745	1 803
Total expenditures	106 334	109 966	76 090	101 765	68 468	116 664	5 079	5 287	16 378	16 676	18 661	39 209	1 487	2 026
Total assets	57 815	40 532	114 095	96 858	92 831	152 588	4 059	3 322	4 219	6 902	20 023	38 246	2 619	2 134
Total liabilities	33 049	23 833	27 388	22 432	25 348	36 213	554	539	560	1 351	4 204	7 621	254	178
Reserves and fund balances	24 766	16 699	86 707	74 426	67 483	116 375	3 505	2 783	3 659	5 551	15 819	30 625	2 365	1 956
<i>Major accounts</i>														
Voluntary contributions	84 742	95 868	93 950	87 024	105 219	164 776	4 866	4 583	-	-	24 752	53 037	1 391	1 501
Staff and other personnel costs	49 054	63 309	34 157	47 441	21 928	37 887	4 432	4 601	14 260	15 685	4 448	8 818	137	342
Cash and term deposits	33 916	7 335	83 211	70 331	72 258	117 122	3 015	3 317	1 702	6 881	14 431	30 720	1 789	1 698
Voluntary pledges receivable	2 038	537	21 148	18 039	-	491	-	-	-	-	916	2 739	-	-
Inter-fund receivable	11 380	21 291	4 341	221	3 523	137	1 011	3	2 510	-	1 622	1 857	793	433
Inter-fund payable	-	-	14 567	7 421	13 221	23 510	341	264	-	107	195	463	80	41
Reserve for obligations	13 620	9 603	8 276	11 142	9 473	8 446	196	197	452	983	3 482	4 685	155	123
Cumulative surplus	14 766	6 699	86 707	74 426	67 483	116 375	3 505	2 783	1 659	3 551	15 819	30 625	860	413

12. In terms of the results of operations for the biennium 2002-2003, the Environment Fund reported a total income of \$98.79 million against expenditures of \$109.97 million, showing a net shortfall of \$11.18 million (11 per cent), as compared with a net shortfall of income over expenditures of \$11.23 million in the

biennium 2000-2001. Voluntary contributions increased from \$84.74 million in the biennium 2000-2001 to \$95.87 million (13 per cent) in the biennium 2002-2003.

13. The general trust funds showed a shortfall of income relative to expenditure of \$8.59 million for the biennium 2002-2003, compared to a net excess of \$24.48 million for 2000-2001. This was brought about by the decrease in total income from \$100.57 million in 2000-2001 to \$93.17 million in 2002-2003 (7.37 per cent) and an increase in expenditures of \$25.67 million (34 per cent) over the 2000-2001 expenditures of \$76.09 million.

14. The total income reported in the biennium 2002-2003 under the Technical Cooperation Trust Funds increased to \$170.14 million, from \$109.92 million in the previous biennium. This included a significant increase of \$59.5 million (56.6 per cent) in voluntary contributions, from \$105.2 million in the biennium 2000-2001 to \$164.8 million in the current biennium. For both bienniums, the reported income sufficiently covered the expenditures; and for the biennium 2002-2003, the reported excess of income over expenditures amounted to \$53.47 million.

15. The Multilateral Fund (table 2) reported a net excess of income over expenditures of \$16.15 million for the biennium 2002-2003, compared with a net shortfall of income relative to expenditures of \$32.24 million for the biennium 2000-2001. Voluntary contributions increased by \$6.1 million, from \$277.7 million in 2000-2001 to \$283.8 million in 2002-2003 (2.2 per cent). Advances to implementing partners showed a decrease of 11 per cent, from \$217.07 million in 2000-2001 to \$193.00 million in 2002-2003.

Table 2

**Key financial figures of the United Nations Environment Programme  
(Multilateral Fund) for the bienniums 2000-2001 and 2002-2003**

(Thousands of United States dollars)

	2000-2001	2002-2003
Total income	321 212	314 569
Total expenditures	353 454	298 414
Total assets	548 710	564 515
Total liabilities	2 372	1 825
Reserves and fund balances	546 337	562 689
<b>Major accounts</b>		
Voluntary contributions	277 720	283 822
Staff and other personnel costs	3 849	5 064
Cash and term deposits	96 205	73 537
Voluntary pledges receivable	139 764	163 567
Inter-fund receivable	-	7 277
Inter-fund payable	274	-
Reserve for obligations	170	354
<b>Cumulative surplus</b>	<b>546 337</b>	<b>562 689</b>

### **Programme support cost**

16. The Board reviewed the programme support income from the Multilateral Fund to determine whether the rate charged was adequate to recover the administrative and technical costs in carrying out projects/activities under the Fund. UNEP is both an implementing agency and a treasurer of the Multilateral Fund.

17. The Administration informed the Board that, since 1991, UNEP had been performing the function of treasurer on a pro bono basis. Over the past 12 years, the treasury functions had become more complex. As the Multilateral Fund became larger, the Administration introduced a contribution mechanism employing innovative and sophisticated financial instruments and methods. These factors had contributed to the workload of UNEP/the United Nations Office at Nairobi well beyond the normal operations of a United Nations trust fund. UNEP had had to deploy additional human resources in order to fulfil its role as treasurer. The total resources of the Multilateral Fund were 64 per cent more than the combined amount of all other funds being managed by UNEP. The Administration informed the Board that, starting in September 2003, it had been paid \$301,000 annually for one year of treasury services, following a request of the Executive Director to the Chairman of the Executive Committee of the Multilateral Fund. Further, the Administration informed the Board that, in April 2004, the fee for services had been increased to \$500,000 annually for a period of five years.

18. Most projects allocated to UNEP in its capacity as an implementing agency were of low value (up to \$50,000 per project) and rather labour intensive. The overhead costs of UNEP tended to be comparatively high and in most instances exceeded the standard United Nations programme support charge of 13 per cent. The costs of providing administrative services for these small projects were proportionately much higher than those incurred on a large project. The programme support cost approved by the Executive Committee amounted to \$428,116, or 8 per cent of total project cost of \$5,351,450. The Administration informed the Board that the programme support cost would be considered by the Executive Committee at its 43rd meeting in July 2004.

## **2. United Nations system accounting standards**

19. The Board assessed the extent to which the financial statements of UNEP for the biennium 2002-2003 conformed to the United Nations system accounting standards. The review indicated that the financial statements were consistent with the standards except that: (a) unliquidated obligations aggregating to \$1.08 million pertaining to the biennium ended 31 December 2001 still remained on the books as at 31 December 2003 (paras. 20-21); (b) Multilateral Fund expenditures of \$20.3 million incurred in respect of the period 1991-2001 were reported in the current biennium, instead of as prior-period adjustments (paras. 25-26); (c) fund transfers from the Multilateral Fund aggregating to \$4 million were recorded in the Technical Cooperation Trust Fund as income in the current biennium, instead of as prior-period adjustments (paras. 27-28); and (d) voluntary pledges receivable amounting to \$86.3 million were long outstanding (paras. 30-32).

### **Unliquidated obligations**

20. Unliquidated obligations aggregating to \$1.08 million pertaining to the biennium ended 31 December 2001 still remained on the books as at 31 December

2003. Of this amount, a total of \$565,258 was earmarked for various projects for which no charges had been made since the obligations were established.

21. The Administration informed the Board that it was making progress in closing unliquidated obligations relating to prior financial periods.

22. The Board noted that UNEP had raised obligations in 2003 totalling \$212,708, although the corresponding purchase orders were only approved in 2004. The Board was concerned that inappropriate obligating documents were raised simply to reserve funds at year-end.

**23. The Administration agreed with the Board's recommendation that it establish and review obligations in accordance with financial rules 105.7 and 105.9 and the United Nations system accounting standards.**

#### **Prior-period adjustments**

24. United Nations Financial Rule 106.3 provides that "unless otherwise directed by the Under-Secretary-General for Management or by the particular terms governing the operations of a trust fund or a special account, all financial transactions shall be recorded in the accounts on an accrual basis in compliance with the United Nations system accounting standards".

25. An amount of \$20.03 million, out of the total of \$290.17 million incurred in expenditures for the biennium 2002-2003, under the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer was related to adjustment made in respect of the period 1991-2001. The adjustment was a result of reconciliation of the records maintained by UNEP and the Fund's secretariat. UNEP recorded this adjustment as expenditure relating to the current biennium instead of reflecting it as prior period adjustment.

26. The adjustment was explained in a footnote to the financial statements of the Multilateral Fund which states that "for easy monitoring of the expenditures reported by the major implementing agencies, the Treasurer adopted the practice of recording any changes reported by these agencies against previous period(s) expenditures, as part of the current period transactions".

27. UNEP made an adjustment, as at 31 December 2002, in the revenue account under the Technical Cooperation Trust Fund for "UNEP implementation of the Multilateral Fund activities" (Fund IML) amounting to \$1.8 million. The adjustment pertained to the fund transfer from the Multilateral Fund to Fund IML, approved by the Executive Committee during its 23rd meeting, that should have been taken up in 1998. The Administration informed the Board that this amount was erroneously posted in the books of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (Fund MPL). The adjustment made, however, was credited to the income account in 2002, instead of being recorded as prior-period adjustment.

28. Similarly, a fund transfer from the Multilateral Fund to Fund IML, amounting to \$2.2 million, approved by the Executive Committee in 2001 was recorded as income in 2002, instead of prior-period adjustment.

29. The Administration informed the Board that there had been no change in the way these expenditures relating to previous years had been recorded in the past. **The Administration agreed, however, to seek approval of this practice from the Executive Committee.**

### **Voluntary pledges receivable**

30. Voluntary pledges amounting to \$86.3 million and \$.04 million from convention and non-convention sources, respectively, were long outstanding. They included a pledge receivable pertaining to the Multilateral Fund of \$73.07 million which had been outstanding for more than five years.

31. Paragraph 33 of the United Nations system accounting standards provides, among other things, that "in the interest of prudent financial management, provision may be made as appropriate where the collection of the income so recognized is considered doubtful. In specific cases, where the pledge is deemed uncollectible, write-off action will be required."

32. The Administration informed the Board that the amount of \$86.3 million pertained to pledges for trust funds which involved the share of a party or parties for a budget convention that had been approved by Governments. That amount would be written off with the approval of the Conference of Parties concerned. Long-outstanding non-convention pledges of \$.04 million would be forwarded to the Executive Director for write-off. The Administration informed the Board that it had already taken action on the matter.

### **Travel**

33. Travel advances granted during the years 2001 and 2002 in an aggregate amount of \$227,226 remained unliquidated as at 31 December 2003. Similarly, travel advances granted in 2003 totalling \$168,976 remained unliquidated as at 31 December 2003, although the travel had been completed for periods ranging from one month to five months.

34. Section 11.1 of administrative instruction ST/AI/2000/20 of 22 December 2000 provides that staff members shall, within two calendar weeks after completion of travel, submit a completed travel reimbursement claim. The Board, however, noted that UNEP, in line with a Memorandum by the Chief of the Division of Administrative Services of the United Nations Office at Nairobi, had permitted an extension of up to 60 days in order to give staff members additional time to complete their travel claims. Failure to account for the advance within the extended period would result in recovery without prior notice.

35. As at 25 March 2004, travel advances amounting to \$140,046 had been outstanding for more than 20 months. Of this amount, \$57,238 (41 per cent) pertained to staff members, while \$82,208 pertained to "other persons". The Board is concerned about the recoverability of advances due from "other persons", since their assignment with the United Nations is temporary in nature.

36. The Administration agreed with the Board's recommendation that it recover, through payroll deductions, advances pertaining to staff members and that it take immediate action to account properly for advances paid to "other persons".

### **Advances to implementing agencies**

37. Under the terms of agreement, UNEP grants advances to implementing agencies. The same agreement provides that implementing agencies should report their expenditures to UNEP quarterly, and annually by 31 January.

38. The Board noted that, as at 31 December 2003, some \$56.04 million of these advances remained unliquidated, despite completion or near completion of the projects financed. For instance, out of the advances amounting to \$17.02 million made in September 2001 to the United Nations Development Programme (UNDP) from the Multilateral Fund, only \$6.11 million had been liquidated. Another advance was granted to UNDP in January 2002 in the amount of \$12.49 million, but, as at 31 December 2003, no liquidation had been made. Similarly, as at the date of audit, the World Bank had not liquidated advances amounting to \$22.79 million made to it in April 2002.

39. **The Administration agreed with the Board's recommendation that it enforce the terms of agreement in respect of the timely liquidation of the advances to implementing agencies.**

### **3. Presentation and disclosure of financial statements**

40. In accordance with paragraph 12 of General Assembly resolution 55/220 A, the Board of Auditors, in conjunction with the Secretary-General and the executive heads of the funds and programmes of the United Nations, continued to evaluate what financial information should be presented in annexes to the statements in accordance with the United Nations system accounting standards.

41. The notes to the 2002-2003 financial statements did not include disclosure on non-expendable property "pending write-offs", amounting to \$1.2 million, which had been approved by the Local Property Survey Board for disposal.

42. **The Administration agreed with the Board's recommendation that it disclose in the notes to the financial statements the amount of non-expendable property "pending write-off". The Administration informed the Board that it would take steps to ensure that non-expendable property was correctly categorized in future financial statements.**

### **4. Financial management and control**

43. The UNEP Regional Office for Europe rents its office premises at the International Environment House in Geneva from a local landlord. The arrangement is covered by a rental contract dated 3 July 1998, which has been amended over the past three years.

44. The Regional Office for Europe represented the other UNEP agencies and offices occupying the premises. The landlord expressed its wish to have one contracting party in the building management negotiations.

45. The rent was agreed at \$332,044 annually, payable at the rate of \$82,770 every quarter. The proportionate share for the UNEP Regional Office for Europe for the first and second quarters of 2002 was only \$31,309. However, the amount obligated for the period was \$121,000, to accommodate the proportionate rent of the other offices.

46. **The Administration agreed with the Board's recommendation that it promptly allocate and recover the charges in respect of rents paid by the UNEP Regional Office for Europe on behalf of the other offices. The Administration informed the Board that it had already requested the other office in the building to obligate annually the necessary funds for rental charges.**



47. At the UNEP Regional Office for West Asia, disbursement vouchers were not prepared and approved in respect of petty cash expenses. This was not in keeping with the established guidelines on the use of the petty cash fund, which require that all payments must be supported by disbursement vouchers duly signed by the appropriate certifying officer and must be supported by available receipts.

48. The Administration informed the Board that it has already established a mechanism to comply with the established guidelines on the maintenance of the petty cash fund.

49. United Nations financial rule 105.4 provides that "all commitments, obligations, and expenditures require at least two authorizing signatures, in either conventional or electronic form. All commitments, obligations, and expenditures must first be signed ('certified') by duly designated certifying officers (rule 105.5). Following certification, duly designated approving officers (rule 105.6) must then sign to 'approve' the establishment of obligations and the recording of expenditures in the accounts and the processing of payments".

50. In the UNEP Regional Office for North America, the Regional Director both certifies and approves the financial transaction, although authority was only granted to the Director to sign as certifying officer. In these circumstances, there is inadequate segregation of duties, since the same person performs the functions of both certifying and approving officer.

51. The Administration agreed with the Board's recommendation and has confirmed (i) the delegation of authority to the Regional Director of the UNEP Regional Office for North America to sign as approving officer and for the Deputy Regional Director to sign as alternate approving officer; and (ii) the appointment of the Administrative Assistant as the certifying officer for the Regional Office for North America.

## **5. Write-off of receivables**

52. The Administration reported the write-off of accounts receivable amounting to \$4,698.62 for the biennium 2002-2003.

## **6. Ex gratia payments**

53. The Administration informed the Board that no ex gratia payments were made during the biennium 2002-2003.

# **C. Management issues**

## **1. Integrated Accounting and Budgeting System**

54. At the UNEP Regional Office for Latin America and the Caribbean, the Integrated Accounting and Budgeting System allowed different levels of access for each individual. Nevertheless, all personnel in the Administration Division could access all the system menu/modules. This has created the risk of data manipulation.

55. The Administration agreed with the Board's recommendation that it formulate and enforce guidelines to enhance security with regard to access to the Integrated Accounting and Budgeting System, in order to maintain data integrity.

## 2. Results-based budgeting

56. The concept of results-based budgeting is aimed at strengthening the existing programme planning, budgeting, and evaluation framework and processes of United Nations agencies.

57. Results-based budgeting requires that, in the implementation of the programme/mandates of every United Nations agency, the objectives, expected accomplishment, indicators of achievement, external factors and outputs be clearly defined. The expected results should be specific and measurable, attainable and realistic, time-based and related to the objectives.

58. The work plan of the UNEP Regional Office for North America contained expected accomplishments which did not correspond to the objectives of that regional office; most of the activities were not time-bound; and performance indicators were not defined.

59. The Administration informed the Board that some of the staff of the Regional Office for North America had undertaken training on results-based budgeting. However, the nature of the core mandate of the regional office had often made it difficult for them to translate all activities into precise, measurable outputs.

**60. The Administration agreed with the Board's recommendation that it fully integrate the requirements of results-based budgeting in the preparation of future work plans.**

## 3. Non-expendable property

61. At UNEP headquarters, the summary statement of inventory showed a closing value of \$10,211,513 as at 31 December 2003. This did not reconcile with the physical inventory report, which reflected a closing value of \$974,157, resulting in a discrepancy of \$9,237,356. The discrepancy was due to the lack of financial value of most of the items in the inventory report.

**62. The Administration agreed with the Board's recommendation that it update the property and inventory control records, with emphasis on the financial value of each item, and reconcile these records with the summary statement of inventory.**

## 4. Consultancy services

63. During its interim audits conducted in the biennium 2002-2003, the Board raised certain issues with the Administration in respect of consultancy services.

64. At the Regional Office for Europe, there were six consultancy contracts in which time frames to accomplish each task, including output and delivery dates, were not clearly defined, contrary to administrative instruction (ST/AI/1999/7), which states that the terms of reference shall include tangible and measurable outputs of the work assignment, realistic delivery dates and details as to how work must be delivered.

65. In three contracts reviewed, the instalment payments were not supported with progress accomplishment reports on the work assignment, as required. Without the progress accomplishment reports, there was no basis to confirm that work performed by the consultant was commensurate with the amount paid.

66. All consultants covered by the Board's review were rated "excellent", despite delays in the delivery of outputs in two cases. The Administration explained that it rated the quality of the final output and not the process to produce the output. The Administration agreed, however, that delays should have been taken into account in the evaluation of the consultants' performance.

67. During the biennium 2002-2003, UNEP headquarters signed 27 contracts after the effective date. Also in 17 instances the contracts were not signed by either contracting party. This was contrary to paragraph 15 of administrative instruction ST/AI/296 and paragraph 14 of administrative instruction ST/AI/295, both dated 19 November 1982, which provide that no individual may commence work as a consultant/individual contractor until the contract or agreement has been duly approved and signed on behalf of both the United Nations and the individual in question. The Board was concerned that payments were made to consultants without the required approval or evidence that the consultants had agreed to the terms of the contract.

**68. The Administration agreed with the Board's recommendation that it (i) establish delivery dates on consultancy contracts; (ii) require consultants to submit progress reports and proof of accomplishments on completed phases as the basis for determining the amount to be paid; and (iii) ensure that both parties sign contracts prior to the effective dates.**

#### **Contribution from donor countries**

69. An amount of \$970,126 was earmarked for the Nairobi River Basin project, phase II, of the UNEP Regional Office for Africa. The costing of the project took into consideration a pledge of \$200,000 from a donor, despite the absence of a written commitment. This was not consistent with the condition approved by the UNEP Governing Council that estimates of future resources should take into account contributions formally pledged, or paid by supporting organizations and non-government sources. In view of the insufficiency of funds, some of the programmed deliverables were not realized.

**70. The Administration agreed with the Board's recommendation that it ensure that firm commitments from interested contributors are obtained before a project is started.**

#### **5. Staff training**

71. The Board reviewed the staff training at UNEP and was pleased to note that the Administration had taken steps to develop a policy, which would be reviewed by the Training Steering Committee by June 2004.

#### **6. Information and communication technology**

72. Because of the broad range and geographical breadth of its activities, the UNEP Regional Office for Asia and the Pacific recognized that it had to develop its information and communication technology (ICT) plans and projects within the common framework to meet its specific needs. The Regional Office relies on the Economic and Social Commission for Asia and the Pacific (ESCAP) and the United Nations Office at Nairobi for information and communication technology support.

73. The UNEP Regional Office for Asia and the Pacific had no internal information and communication technology group to ensure that its office strategies were aligned with its overall business requirements. Also, it had no policy on the acquisition and maintenance of information technology hardware. Out of 42 personal computers, one third was declared obsolete and was already with the Property Unit for disposal.

74. **The Board recommends that the Administration develop and implement:**  
**(i) an information and communication technology strategic policy; and**  
**(ii) policies on the acquisition and maintenance of information and communication technology.** The Administration informed the Board that the recommendation would be implemented in the context of the Office of Internal Oversight Services (OIOS) audit report on UNEP information technology management.

**7. Cases of fraud and presumptive fraud**

75. The Administration reported that no fraud or presumptive fraud had been committed during the biennium.

**D. Acknowledgement**

76. 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. Carague  
Chairman, Philippine Commission on Audit

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

9 July 2004

*Note:* The members of the Board of Auditors have signed only the original English version of the report.

## Annex

**Summary of status of implementation of recommendations for the  
biennium 2000-2001<sup>a</sup>**

<i>Topic</i>	<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Total</i>
Investment in the cash pool	para. 21			1
Bank reconciliation	para. 25			1
Programme management	para. 36			1
Approval of projects	para. 41			1
Closure of inactive projects		para. 44		1
Environment issues		para. 48		1
Administrative arrangement with the United Nations Office at Geneva		para. 50		1
Regional office financial monitoring and reporting	para. 53			1
<b>Total</b>				
<b>Number</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>8</b>
<b>Percentage</b>	<b>63</b>	<b>37</b>	<b>0</b>	<b>100</b>

<sup>a</sup> See *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5F (A/57/5/Add.6)*, chap. II.

## Chapter III

### Audit opinion

We have audited the accompanying financial statements, comprising statements I to XIV of the United Nations Environment Programme; schedules 3.1, 4.1 to 4.3, 5.1 and 6.1; and the supporting notes for the biennium from 1 January 2002 to 31 December 2003. These financial statements are the responsibility of the Executive Director. 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 and with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance as to 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 assessing 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 as at 31 December 2003 and the results of operations and cash flows for the period then ended, in accordance with the United Nations Environment Programme 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.

Furthermore, in our opinion, the transactions of the United Nations Environment Programme that have come to our notice or that we have tested as part of our audit have been, in all significant respects, in accordance with the Financial Regulations and legislative authority.

In accordance with article VII 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

9 July 2004

*Note:* The members of the Board of Auditors have signed only the original English version of the audit opinion.

## **Chapter IV**

### **Certification of the financial statements**

31 March 2004

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 XIV are correct.

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

## **Chapter V**

### **Financial statements for the biennium ended 31 December 2003**



United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Junior Professional officers	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	Statement I Total all funds	
									2003	2001
<b>Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003</b>										
<b>Income</b>										
Voluntary contributions	95 868	87 024	164 776	4 583	-	53 037	1 501	-	406 789	314 921
Interest income	1 486	5 293	5 319	263	728	366	135	-	13 578	16 639
Programme support income	-	-	-	-	18 136	-	-	(17 060)	1 076	879
Miscellaneous income	1 433	832	43	-	382	57	11	-	2 788	6 691
Royalties	-	-	-	-	-	-	51	-	51	3
Sale of publications	-	-	-	-	-	-	105	-	105	116
<b>Total Income</b>	<b>98 787</b>	<b>93 159</b>	<b>170 138</b>	<b>4 846</b>	<b>19 244</b>	<b>53 460</b>	<b>1 803</b>	<b>(17 060)</b>	<b>424 387</b>	<b>339 249</b>
<b>Expenditure</b>										
Staff and other personnel costs	63 309	47 441	37 887	4 601	15 685	8 818	342	-	178 083	128 417
Contractual services	16 856	15 000	44 910	-	564	15 637	206	-	93 173	82 405
Travel	7 795	4 904	6 216	120	104	2 229	56	-	21 424	16 034
Operating expenses	14 485	19 859	19 832	-	302	10 286	516	-	65 260	61 712
Acquisitions	7 541	2 878	4 295	-	21	987	471	-	16 193	10 509
Fellowships, grants and contributions	-	-	-	-	-	-	-	-	-	58
Programme support costs	-	11 683	3 524	566	-	1 252	35	(17 060)	-	-
UNEP Sasakawa Prize	-	-	-	-	-	-	400	-	400	400
<b>Total Expenditure</b>	<b>109 956</b>	<b>101 785</b>	<b>116 664</b>	<b>5 287</b>	<b>16 676</b>	<b>39 209</b>	<b>2 028</b>	<b>(17 060)</b>	<b>374 533</b>	<b>279 535</b>
Excess/(shortfall) of income over expenditure	(11 179)	(8 596)	53 474	(441)	2 568	14 251	(223)	-	49 854	59 714
Transfer from/(to) United Nations Office At Nairobi and other funds	996	-	-	-	(19)	-	-	-	967	(93)
Refunds to donors	-	(83)	(142)	(168)	-	(48)	-	-	(441)	(229)
Transfer to/(from) Operating Reserve/Endowment Fund	-	-	-	-	-	-	(45)	-	(45)	470
Prior period adjustments	(443)	(3 896)	(4 523)	(110)	(771)	499	(179)	-	(9 423)	(1 587)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(10 636)</b>	<b>(12 575)</b>	<b>48 809</b>	<b>(719)</b>	<b>1 778</b>	<b>14 702</b>	<b>(447)</b>	<b>-</b>	<b>40 912</b>	<b>58 275</b>
Provisional savings on or cancellation of prior periods' obligations	2 589	294	83	(3)	114	104	-	-	3 161	4 103
Reserves and fund balances, beginning of period	14 766	86 707	67 483	3 505	1 859	15 819	860	-	190 799	128 420
Reserves and fund balances, end of period	6 699	74 426	116 375	2 783	3 551	30 625	413	-	234 872	190 799
Financial reserves/Endowment Fund, beginning of period	10 000	-	-	-	2 000	-	1 505	-	13 505	11 476
Financial reserves/Endowment Fund, end of period	10 000	-	-	-	2 000	-	1 543	-	13 543	11 505

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Statement II								Total all funds	
	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Junior Professional officers	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	2003	2001
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December</b>										
<b>2003</b>									<b>2003</b>	<b>2001</b>
<b>Assets</b>										
Cash and term deposits	7 335	70 331	117 122	3 317	6 881	30 720	1 698	-	237 404	210 322
Interfund receivable	21 291	221	137	3	-	1 857	433	(23 942)	-	-
Voluntary pledges receivable	537	18 039	491	-	-	2 739	-	-	21 806	24 102
Other accounts receivable	9 534	8 219	34 688	2	21	2 312	3	-	54 779	32 978
Inventory	-	-	-	-	-	-	-	-	-	17
Advances provided to implementing agencies	1 148	-	-	-	-	-	-	-	1 148	2 407
Deferred charges	687	49	150	-	-	618	-	-	1 503	653
<b>Total assets</b>	<b>40 532</b>	<b>96 859</b>	<b>152 588</b>	<b>3 322</b>	<b>6 902</b>	<b>38 246</b>	<b>2 134</b>	<b>(23 942)</b>	<b>316 640</b>	<b>270 479</b>
<b>Liabilities</b>										
Interfund payable	-	7 421	23 510	264	107	463	41	(23 942)	7 864	3 223
Other accounts payable	12 492	2 073	4 257	78	261	2 367	14	-	21 542	14 139
Other liabilities	1 246	-	-	-	-	-	-	-	1 246	675
Reserve for obligations	9 603	11 142	8 446	197	983	4 685	123	-	35 179	35 653
Advances provided by implementing agencies	437	-	-	-	-	-	-	-	437	10 889
Deferred credits	55	1 796	-	-	-	106	-	-	1 957	1 596
<b>Total liabilities</b>	<b>23 833</b>	<b>22 432</b>	<b>36 213</b>	<b>539</b>	<b>1 351</b>	<b>7 621</b>	<b>178</b>	<b>(23 942)</b>	<b>68 225</b>	<b>66 175</b>
<b>Reserves and fund balances</b>										
Financial reserves	10 000	-	-	-	2 000	-	1 543	-	13 543	13 535
Cumulative surplus	6 699	74 426	116 375	2 783	3 551	30 625	413	-	234 872	190 799
<b>Total reserves and fund balances</b>	<b>16 699</b>	<b>74 426</b>	<b>116 375</b>	<b>2 783</b>	<b>5 551</b>	<b>30 625</b>	<b>1 956</b>	<b>-</b>	<b>248 415</b>	<b>204 334</b>
<b>Total liabilities, reserves and fund balances</b>	<b>40 532</b>	<b>96 858</b>	<b>152 588</b>	<b>3 322</b>	<b>6 902</b>	<b>38 246</b>	<b>2 134</b>	<b>(23 942)</b>	<b>316 640</b>	<b>270 479</b>

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Junior Professional officers	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	Total all funds	
									2003	2001
<b>Combined statement of cash flows</b>										
<b>for the biennium 2002-2003 ended 31 December</b>										
<b>2003</b>										
<b>Cash flows from operating activities</b>										
Net excess/(shortfall) of income over expenditure	(10 636)	(12 575)	48 809	(719)	1 778	14 702	(447)	-	40 912	58 275
(Increase)/decrease in										
Voluntary pledges receivable	1 501	3 109	(491)	-	-	(1 823)	-	-	-	18 964
Accounts receivable	(2 018)	(2 885)	(17 667)	27	(18)	741	(1)	-	(21 801)	(3 891)
Inventory							17	-	17	(17)
Deferred charges	(129)	(6)	(121)	3	3	(618)	18	-	(850)	708
(Increase)/(decrease) in										
Other accounts payable	4 824	(904)	1 602	(25)	153	1 758	(6)	-	7 402	814
Other liabilities	397	5	-	88	-	81	-	-	571	553
Reserve for obligations	(4 018)	2 886	(1 027)	1	532	1 203	(31)	-	(474)	8 482
Less: interest income	(1 486)	(5 283)	(5 319)	(263)	(726)	(366)	(135)	-	(13 578)	(16 639)
Net cash from operating activities	(11 565)	(15 653)	25 786	(888)	1 722	15 678	(585)	-	14 495	67 249
<b>Cash flows from investing and financing activities</b>										
(Increase)/decrease in net advances provided to/by implementing agencies	(9 193)	-	-	-	-	-	-	-	(9 193)	6 005
(Increase)/decrease in interfund receivable/(payable)	(9 912)	(3 025)	13 676	930	2 617	35	321	-	4 642	(37 298)
Increase/(decrease) in deferred credits	34	221	-	-	-	106	-	-	361	(22 126)
Plus: interest income	1 486	5 283	5 319	263	726	366	135	-	13 578	16 639
Net cash flow from investing and financing activities	(17 585)	2 479	18 995	1 193	3 343	507	456	-	9 388	(36 730)
<b>Cash flow from other sources</b>										
Provisional savings on or cancellation of prior periods' obligations	2 569	294	83	(3)	114	104			3 161	4 133
Transfers from/to Operating reserve/Endowment fund	-	-	-	-	-	-	38	-	38	(470)
Net cash flow from other sources	2 569	294	83	(3)	114	104	38	-	3 199	3 633
Net increase/(decrease) in cash and term deposits	(26 581)	(12 880)	44 864	302	5 179	16 289	(91)	-	27 082	34 102
Cash and term deposits, beginning of period	33 916	83 211	72 258	3 015	1 702	14 431	1 789	-	210 322	176 220
Cash and term deposits, end of period	7 335	70 331	117 122	3 317	6 881	30 720	1 698	-	237 404	210 322

**Environment Fund**  
**Convertible and non-convertible cash, bank deposits and investments**  
as at 31 December 2003  
(United States dollars)

	Reference	Book value	Market value	Profit/loss (unrealized)
<b><u>Environment Fund</u></b>				
	Statement IV			
Cash at banks		5 610 760		
Investment pool for Offices away from Headquarters (OAH)	a	1 653 028	1 652 521	(508)
NCC Russian roubles	b	71 440		
Total		<u>7 335 229</u>		
<b><u>UNEP trust funds and other accounts</u></b>				
Cash at banks		4 668 038		
Investment pool for Offices away from Headquarters (OAH)	a	223 275 307	223 206 649	(68 658)
Investment outside pool for OAH (CITES)		2 085 154		
Total		<u>230 028 497</u>		
General Trust Funds	Statement V	70 330 834		
Technical Co-operation Trust Funds	Statement VII	117 121 921		
Junior Professional Officers Programme	Statement VIII	3 317 274		
Sasakawa Environment Prize	Statement IX	1 656 448		
Special Account for Programme Support	Statement X	8 881 496		
Earmarked Contributions	Statement XI	30 720 426		
Total		<u>230 028 497</u>		
<b><u>UNEP Non-convertible trust funds</u></b>				
Jamaican dollars	Statement XIII	41 064		
Total		<u>41 064</u>		
Total UNEP		<u>237 404 790</u>		
<b><u>Multilateral fund</u></b>				
	Statement VI			
Cash at banks		951 278		
Investment pool for Offices away from Headquarters (OAH)	a	72 585 928	72 563 605	(22 321)
Total		<u>73 537 204</u>		

a/ All investments system-wide are 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.

b/ US\$71,439.72 held in a United States dollar denominated bank account with Vnesheconombank, Russia, which is convertible under certain prescribed conditions.

# Environment Fund

## Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

		2003	2001
<b>Income</b>	<b>Reference</b>		
Voluntary contributions	Sch 4.1	95 867 976	84 742 550
Interest income		1 485 712	4 181 075
Miscellaneous income		1 432 981	6 173 693
<b>Total Income</b>		<b>98 786 669</b>	<b>95 097 318</b>
<b>Expenditure</b>			
Staff and other personnel costs		63 308 574	49 054 553
Contractual services		16 855 604	18 882 278
Travel		7 795 441	7 440 132
Operating expenses		14 464 932	25 697 585
Acquisitions		7 540 761	5 279 108
<b>Total Expenditure</b>		<b>109 965 312</b>	<b>106 333 656</b>
Excess/(shortfall) of income over expenditure		(11 178 643)	(11 236 338)
Transfer from/(to) United Nations Office At Nairobi and other funds		986 447	-
Prior period adjustments	Note 9	(442 799)	(390)
Net excess/(shortfall) of income over expenditure		(10 634 995)	(11 236 728)
Provisional savings on or cancellation of prior periods' obligations		2 569 382	1 731 700
<b>Reserves and fund balances, beginning of period</b>		<b>14 766 037</b>	<b>24 271 085</b>
<b>Reserves and fund balances, end of period</b>		<b>6 700 424</b>	<b>14 766 037</b>
<b>Financial reserves, beginning of period</b>		<b>10 000 000</b>	<b>10 000 000</b>
<b>Financial reserves, end of period</b>		<b>10 000 000</b>	<b>10 000 000</b>

## Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

<b>Assets</b>			
Cash and term deposits	Sch 3.1	7 335 229	33 915 822
Interfund receivable	Note 6	21 291 368	11 379 531
Voluntary pledges receivable	Sch 4.1	537 328	2 038 174
Other accounts receivable	Note 5 (a)	9 533 888	7 516 235
Advances provided to implementing agencies		1 148 319	2 408 843
Deferred charges	Note 5 (c)	687 352	558 188
<b>Total assets</b>		<b>40 533 484</b>	<b>57 814 793</b>
<b>Liabilities</b>			
Other accounts payable	Note 5 (b)	12 482 189	7 669 551
Other liabilities		1 246 173	849 122
Reserve for obligations	Sch 4.2	9 602 503	13 820 184
Advances provided by implementing agencies		436 989	10 888 599
Deferred credits		55 226	21 300
<b>Total liabilities</b>		<b>23 833 060</b>	<b>33 048 756</b>
<b>Reserves and fund balances</b>			
Financial reserves		10 000 000	10 000 000
Cumulative surplus		8 700 424	14 766 037
<b>Total reserves and fund balances</b>		<b>18 700 424</b>	<b>24 766 037</b>
<b>Total liabilities, reserves and fund balances</b>		<b>40 533 484</b>	<b>57 814 793</b>

Environment Fund  
Status of Contributions as at 31 December 2003  
(United States Dollars)

Countries/Organizations	Unpaid pledges as at 1 January 2002	prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Albania	-	-	1 200	-	1 200	-	1 200	-
Algeria	-	-	20 000	-	20 000	-	20 000	-
Andorra	-	-	19 782	-	19 782	-	19 782	-
Antigua and Barbuda	-	-	1 200	-	1 200	-	1 200	-
Argentina	-	-	12 000	-	12 000	-	12 000	-
Australia	-	-	874 125	-	874 125	-	874 125	-
Austria	-	-	693 417	-	693 417	-	693 417	-
Azerbaijan	-	-	3 800	-	3 800	-	-	3 800
Bahamas	-	-	600	-	600	1 182	600	-
Bahrain	-	-	5 481	-	5 481	-	2 731	2 750
Bangladesh	2 550	-	5 100	-	5 100	-	5 100	2 550
Barbados	-	-	10 000	-	10 000	-	10 000	-
Belarus	-	11 300	15 020	-	15 020	-	28 320	-
Belgium	-	(26 480)	508 044	-	508 044	-	481 584	-
Benin	-	-	9 986	-	9 986	-	-	9 986
Bhutan	4 019	-	2 800	-	2 800	-	3 254	3 366
Bockman, Bill	-	-	100	-	100	-	100	-
Botswana	-	-	15 792	-	15 792	-	15 792	-
Brazil	-	6 000	-	-	-	-	6 000	-
Brunei Darussalam	-	-	9 980	-	9 980	-	9 980	-
Bulgaria	-	-	6 000	-	6 000	-	6 000	-
Burkina Faso	-	-	1 200	-	1 200	-	-	1 200
Burundi	4 000	-	-	-	-	-	4 000	-
Cameroon	-	-	12 400	-	12 400	-	-	12 400
Canada	-	-	3 418 910	-	3 418 910	-	3 418 910	-
Cambodia	1 500	-	1 470	-	1 470	-	1 500	1 470
Cape Verde	-	-	1 200	-	1 200	-	-	1 200
Central African Republic	-	-	600	-	600	-	594	0
Chile	-	-	10 000	-	10 000	-	10 000	-
China	-	-	387 274	-	387 274	-	387 274	-
Colombia	-	10 000	74 000	-	74 000	-	70 370	13 630
Comoros	-	-	400	-	400	-	-	400
Costa Rica	-	-	10 890	-	10 890	-	10 890	-
Cote d'Ivoire	-	-	7 200	-	7 200	-	-	7 200
Croatia	-	-	36 000	-	36 000	-	36 000	-
Cuba	-	-	12 000	-	12 000	-	6 000	6 000
Cyprus	-	-	2 000	-	2 000	-	2 000	-
Czech Republic	-	-	289 604	-	289 604	-	289 604	-
Democratic Republic of the Congo	8 000	-	-	-	-	-	8 000	-
Denmark	-	-	4 620 948	-	4 620 948	-	4 620 948	-
Egypt	-	-	9 000	-	9 000	-	-	9 000
El Salvador	-	-	2 400	-	2 400	-	2 400	-
Equatorial Guinea	8 000	-	-	-	-	-	6 000	-
Eritrea	-	-	600	-	600	-	600	-
Estonia	-	-	6 000	-	6 000	-	6 000	-
Fiji	-	-	9 224	-	9 224	4 800	9 224	-
Finland	-	-	5 905 836	-	5 905 836	-	5 905 836	-
France	-	-	4 651 369	12 607	4 651 369	-	4 651 369	-
Gambia	-	-	2 000	-	2 000	-	-	2 000
Germany	-	-	10 875 589	-	10 875 589	-	10 875 589	-
Ghana	10 000	-	2 980	-	2 980	-	12 980	-
Greece	-	-	200 007	-	200 007	-	200 007	-
Guatemala	-	-	3 600	-	3 600	-	-	3 600
Guinea	-	-	1 800	-	1 800	-	1 800	-
Haiti	-	-	1 857	-	1 857	-	1 857	-
Hungary	-	-	140 200	-	140 200	-	140 200	-
Iceland	-	16 000	40 000	-	40 000	-	56 000	-
India	100 962	-	200 000	-	200 000	-	201 737	99 225
Indonesia	-	45 000	30 000	-	30 000	-	74 951	49
Iran (Islamic Republic of)	-	-	60 000	-	60 000	-	60 000	-
Ireland	-	-	630 989	-	630 989	-	630 989	-
Israel	-	-	32 000	-	32 000	-	32 000	-
Italy	1 682 124	-	4 881 840	-	4 881 840	-	6 583 964	-
Jamaica	-	-	17 042	-	17 042	-	17 042	-
Japan	-	-	4 100 000	-	4 100 000	-	4 100 000	-
Japan UNEP Foundation (JUF)	-	-	92 586	-	92 586	-	92 586	-
Kenya	46 681	-	30 000	-	30 000	-	56 802	19 879
Kyrgyzstan	-	-	700	-	700	-	-	700
Rep of Korea	-	-	200 000	-	200 000	-	200 000	-
Kuwait	-	-	400 000	-	400 000	-	400 000	-
Lao People's Democratic Republic	-	-	4 000	-	4 000	-	4 000	-
Latvia	-	-	11 800	-	11 800	-	11 800	-
Lebanon	-	-	4 800	-	4 800	-	-	4 800
Liechtenstein	-	-	7 100	-	7 100	-	7 100	-
Lithuania	-	-	7 200	-	7 200	-	7 200	-
Lesotho	-	-	10 000	-	10 000	-	10 000	-
Luxembourg	-	-	220 706	-	220 706	-	220 706	-
Madagascar	-	-	9 970	-	9 970	-	9 970	-
Malawi	-	-	616	-	616	-	603	13
Maldives	-	-	3 000	-	3 000	-	3 000	-
Malta	-	-	9 000	-	9 000	-	9 000	-
Mauritania	18 000	-	-	-	-	-	12 000	6 000
Mauritius	-	-	9 416	-	9 416	-	9 416	-
Mexico	31 337	-	200 000	-	200 000	-	164 391	66 948
Micronesia	-	-	800	-	800	-	-	-
Monaco	-	-	22 000	-	22 000	-	22 000	-
Mongolia	-	-	1 996	-	1 996	-	1 996	-
Morocco	-	-	7 975	-	7 975	-	7 975	-
Mozambique	20 000	-	1 200	-	1 200	-	12 400	8 800
Myanmar	-	-	2 000	-	2 000	-	2 000	-
Nepal	-	-	4 000	-	4 000	-	4 000	-
Netherlands	-	-	9 343 962	-	9 343 962	-	9 343 962	-
New Zealand	-	-	291 600	-	291 600	-	145 800	145 800
Niger	5 000	-	1 200	-	1 200	-	-	8 200

Environment Fund  
Status of Contributions as at 31 December 2003  
(United States Dollars)

Countries/Organizations	Unpaid pledges as at 1 January 2002	prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	2003 for 2002 - Unpaid pledges 2003 and prior for 2002 - 2003 years and prior years
Norway	-	-	4 129 263	-	4 129 263	-	4 129 263
Oman	-	-	10 000	-	10 000	-	10 000
Pakistan	-	-	10 000	-	10 000	-	10 000
Panama	-	-	10 000	-	10 000	-	10 000
Philippines	4 376	-	18 982	-	18 982	-	13 887
Poland	63 000	-	100 000	-	100 000	-	100 000
Portugal	-	-	160 000	-	160 000	-	160 000
Republic of Moldova	1 000	-	1 200	-	1 200	-	2 200
Romania	-	-	30 000	-	30 000	-	30 000
Russian Federation	-	-	1 000 000	-	1 000 000	-	1 000 000
Rwanda	-	-	800	-	800	-	800
San Marino	-	-	2 400	-	2 400	-	2 400
Saint Kitts and Nevis	-	-	1 200	-	1 200	-	1 200
Saint Lucia	-	-	1 200	-	1 200	-	1 200
Saudi Arabia	-	-	151 303	-	151 303	-	151 303
Siemens München Perleth	-	-	2 722	-	2 722	-	2 722
Sierra Leone	-	-	2 157	-	2 157	-	2 157
Sinclair Knight Merz PTY LTD.	-	-	1 500	-	1 500	-	1 500
Senegal	-	-	12 000	-	12 000	13 000	12 000
Seychelles	-	-	2 400	-	2 400	-	1 200
Singapore	-	-	30 000	-	30 000	-	30 000
Slovak Republic	-	-	10 000	-	10 000	19 800	10 000
Slovenia	-	-	97 153	-	97 153	-	97 153
South Africa	-	-	64 000	-	64 000	-	64 000
Spain	-	-	1 275 454	-	1 275 454	-	1 275 454
Sri Lanka	-	-	15 000	-	15 000	-	15 000
Suriname	-	-	1 200	-	1 200	-	1 200
Swaziland	6 000	-	6 000	-	6 000	-	12 000
Sweden	-	-	4 713 440	-	4 713 440	-	4 713 440
Switzerland	-	-	4 743 743	-	4 743 743	-	4 743 743
Tajikistan	25 625	-	21 900	-	21 900	-	28 950
Tanzania	-	-	1 200	-	1 200	-	1 200
Thailand	-	-	38 225	-	38 225	-	38 225
Togo	-	-	1 200	-	1 200	-	1 200
Tonga	-	-	600	-	600	-	600
Trinidad and Tobago	-	-	10 200	-	10 200	13 562	10 200
Turkey	-	-	200 000	-	200 000	-	200 000
Tuvalu	-	-	600	-	600	-	600
Uganda	-	-	4 200	-	4 200	-	3 717
UNEP	-	-	100	-	100	-	100
UNDP - Headquarters	-	-	23 484	-	23 484	-	23 484
United Arab Emirates	-	(6 377)	-	-	-	-	(6 377)
United Kingdom	-	-	13 379 133	-	13 379 133	-	13 379 133
United States of America	-	-	11 975 000	-	11 975 000	-	11 975 000
Uzbekistan	-	-	4 475	-	4 475	-	4 475
Venezuela	-	39 102	-	-	-	-	39 102
Viet Nam	-	-	10 040	-	10 040	-	10 040
Yemen	-	-	5 436	-	5 436	-	5 436
	2 038 174	94 565	95 867 976	12 607	95 880 583	52 144	97 475 994
							537 328

Unpaid Pledges for 2002 - 2003 and Prior Years

Within one year	432 938
One year and over	104 390
<b>Total</b>	<b>537 328</b>

## Environment Fund

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations  
for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

Fund programme activities	Appropriations for 2002-2003	Allocations issued for 2002 - 2003	Expenditures for 2002 - 2003*	Unexpended appropriations for 2002-2003	Unexpended allocations for 2002 - 2003
Environmental assessment and early warning	23 000 000	23 000 000	21 422 850	1 577 450	1 577 450
Policy development and law	13 925 000	13 925 000	13 850 724	274 276	274 276
Policy implementation	8 000 000	8 000 000	7 245 830	754 170	754 170
Technology, industry and economics	21 350 000	21 350 000	21 378 071	(28 071)	(28 071)
Regional policy, planning and servicing	21 025 000	21 025 000	21 154 788	(129 788)	(129 788)
Environmental conventions	6 975 000	6 975 000	6 389 497	585 503	585 503
Communication and public information	5 725 000	5 725 000	5 545 445	179 555	179 555
<b>Total Fund programme activities</b>	<b>100 000 000</b>	<b>100 000 000</b>	<b>96 786 905</b>	<b>3 213 095</b>	<b>3 213 095</b>
Total Fund programme reserve activities	5 000 000	5 000 000	2 922 427	2 077 573	2 077 573
<b>Sub-total (Note 5 (d))</b>	<b>105 000 000</b>	<b>105 000 000</b>	<b>99 709 332</b>	<b>5 290 668</b>	<b>5 290 668</b>
Support budget (Schedule 4.3)	14 876 200	11 903 500	10 255 980	4 620 220	1 647 520
<b>Total Environment Fund</b>	<b>119 876 200</b>	<b>116 903 500</b>	<b>109 965 312</b>	<b>9 910 888</b>	<b>6 938 188</b>

\* Expenditures include

Unliquidated obligations

Total Fund programme activities

8 363 811

Total Fund programme reserve activities

534 822

Support budget (Schedule 4.3)

301 833

Total current biennium

9 200 466

Prior period obligations

402 037

Total unliquidated obligations

9 602 503



## Environment Fund

## Support budget

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allotments

for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

Object of expenditure	Appropriations for 2002-2003	Allocations issued for 2002 - 2003	Expenditures for 2002 - 2003	Unexpended appropriations for 2002-2003	Unexpended allocations for 2002 - 2003
Staff and other personnel costs	10 748 000	8 268 650	7 449 683	3 298 307	818 957
Contractual services	889 000	846 150	866 571	22 429	(20 421)
Travel	1 118 200	1 100 700	907 813	210 387	192 887
Operating expenses	1 560 500	1 239 700	848 730	711 770	390 970
Acquisitions	560 500	448 300	183 173	377 327	285 127
Total	14 876 200	11 903 500	10 255 980	4 620 220	1 647 520

## General Trust Funds

General Trust Fund for the Purpose of Post Conflict Environmental Assessment	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 to Support Voluntary Developing Countries Contributions in on Biosafety Issues	General Trust Fund Support of Approved Activities under the Convention on Biological Diversity
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## Combined statement of income and expenditure and changes in reserves and fund balances

for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

## Reference

	AEL	AML	AWL	BAL	BCL	BOL	BEL	BFL
<b>Income</b>								
Voluntary contributions	Schedule 5.1	2 415 890	42 147	1 111 737	304 264	6 248 670	1 189 305	3 322 384
Interest income		36 185	144 008	42 585	14 886	644 438	247 117	103 884
Miscellaneous income		-	-	229	-	-	3 398	19 507
<b>Total income</b>		2 451 855	183 155	1 154 531	319 150	6 891 108	1 419 820	3 445 755
<b>Expenditure</b>								
Staff and other personnel costs		568 347	-	340 994	229 118	5 073 377	28 342	589 655
Contractual services		279 202	-	391 242	9 583	937 193	296 732	339 010
Travel		141 054	-	51 124	15 420	268 653	5 279	219 406
Operating expenses		70 782	-	231 174	29 140	1 322 698	681 340	1 241 333
Acquisitions		21 193	-	10 979	7 900	172 538	11 557	7 922
Fellowships, grants and contributions		-	-	-	-	-	-	-
Programme support costs	Statement X	140 475	-	132 807	37 752	1 010 675	132 832	311 620
<b>Total expenditure</b>		1 221 053	-	1 158 320	328 891	8 785 134	1 156 082	2 708 948
Excess/(shortfall) of income over expenditure		1 230 802	186 155	(3 789)	(9 741)	(1 894 026)	263 738	736 807
Refund to Donors		-	-	-	-	-	(53 841)	-
Prior period adjustments		-	-	(46 089)	(36)	(10 430)	109 108	(420 485)
<b>Net excess/(shortfall) of income over expenditure</b>		1 230 802	186 155	(49 888)	(9 777)	(1 904 456)	319 003	316 312
Provisional savings on or cancellation of prior periods' obligations		-	-	5 393	-	-	-	83 735
<b>Reserves and fund balances, beginning of period</b>		-	4 655 429	434 938	135 820	7 272 871	3 015 187	1 789 625
<b>Reserves and fund balances, end of period</b>		1 230 802	4 841 584	390 443	126 043	5 368 415	3 334 190	2 199 672
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>								
<b>Assets</b>								
Cash and term deposits	Schedule 3.1	1 295 750	2 264 385	451 497	141 673	6 389 783	3 327 857	2 370 488
Interfund receivable	Note 6	-	-	-	-	-	3 135	-
Voluntary pledges receivable	Schedule 5.1	-	2 621 811	17 336	25	577 023	-	227 325
Other accounts receivable		34 246	-	58 214	1 806	124 547	233 016	23 044
Deferred charges		-	-	-	-	-	-	-
<b>Total assets</b>		1 329 996	4 886 196	525 047	143 504	7 101 353	3 564 008	2 620 838
<b>Liabilities</b>								
Interfund payable	Note 6	99 194	46 612	41 005	7 580	664 369	-	21 064
Other accounts payable		-	-	11 174	-	250 971	53 143	18 014
Other liabilities		-	-	-	-	-	-	-
Reserve for obligation		-	-	68 020	9 881	444 172	176 675	134 388
Deferred credits		-	-	14 405	-	353 426	-	247 700
<b>Total liabilities</b>		99 194	46 612	134 604	17 461	1 732 938	229 818	421 166
<b>Reserves and fund balances</b>								
Cumulative surplus		1 230 802	4 841 584	390 443	126 043	5 368 415	3 334 190	2 199 672
<b>Total reserves and fund balances</b>		1 230 802	4 841 584	390 443	126 043	5 368 415	3 334 190	2 199 672
<b>Total liabilities, reserves and fund balances</b>		1 329 996	4 886 196	525 047	143 504	7 101 353	3 564 008	2 620 838

## General Trust Funds

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

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)

**Combined statement of income and expenditure and changes in reserves and fund balances**

for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

## Reference

<b>Income</b>									
Voluntary contributions	Schedule 5.1	2 332 298	-	388 211	-	16 521 753	1 517 264	2 102 809	8 714 291
Interest income		314 441	17 008	11 804	25 034	583 958	36 866	96 273	245 336
Miscellaneous income		1 329	-	2 735	-	228 297	-	2 386	263 858
<b>Total income</b>		<b>2 648 068</b>	<b>17 008</b>	<b>402 551</b>	<b>25 034</b>	<b>17 334 008</b>	<b>1 555 930</b>	<b>2 201 268</b>	<b>8 223 485</b>
<b>Expenditure</b>									
Staff and other personnel costs		2 363 045	-	249 083	-	12 501 893	-	1 234 850	6 143 635
Contractual services		4 707 411	(75 685)	2 853	-	234 052	-	101 988	761 262
Travel		383 804	(439)	27 463	-	764 663	-	240 579	563 798
Operating expenses		300 260	(63 337)	69 947	-	2 394 637	1 236 790	304 495	983 439
Acquisitions		257 782	(15 523)	7 173	-	1 376 240	-	45 527	221 789
Fellowships, grants and contributions		-	-	-	-	-	-	-	-
Programme support costs	Statement X	1 041 599	(20 148)	46 151	-	2 245 306	159 461	250 063	1 127 610
<b>Total Expenditure</b>		<b>9 053 901</b>	<b>(175 132)</b>	<b>402 467</b>	<b>-</b>	<b>19 516 591</b>	<b>1 396 251</b>	<b>2 177 302</b>	<b>9 801 533</b>
Excess/(shortfall) of income over expenditure		(6 405 833)	192 140	84	25 034	(2 182 583)	159 679	23 966	(578 048)
Refund to Donors		-	-	-	-	(15 850)	(13 289)	-	-
Prior period adjustments		-	(97 088)	(4 777)	-	2 516	(90 482)	(39 389)	(1 119 014)
		(6 405 833)	95 052	(4 693)	25 034	(2 185 917)	55 908	(15 423)	(1 897 062)
<b>Net excess/(shortfall) of income over expenditure</b>									
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	161 800	3 773	36 827	(4 307)
<b>Reserves and fund balances, beginning of period</b>		<b>7 263 955</b>	<b>264 281</b>	<b>75 608</b>	<b>331 686</b>	<b>9 696 502</b>	<b>528 314</b>	<b>3 112 129</b>	<b>3 942 896</b>
<b>Reserves and fund balances, end of period</b>		<b>858 122</b>	<b>359 333</b>	<b>70 915</b>	<b>356 720</b>	<b>7 662 185</b>	<b>587 995</b>	<b>3 133 533</b>	<b>2 241 527</b>
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>									
<b>Assets</b>									
Cash and term deposits	Schedule 3.1	52 267	252 324	57 810	356 720	7 595 296	1 091 383	1 287 885	3 226 986
Interfund receivable	Note 6	21 010	1 646	-	-	106 825	-	48 304	-
Voluntary pledges receivable	Schedule 5.1	222 498	159 475	2 937	-	1 249 464	40 000	2 027 534	824 010
Other accounts receivable		4 425 663	-	28 189	-	671 134	38 386	28 034	815 708
Deferred charges		-	-	-	-	7 584	-	19 447	-
<b>Total assets</b>		<b>4 721 438</b>	<b>413 445</b>	<b>88 936</b>	<b>356 720</b>	<b>9 630 403</b>	<b>1 169 769</b>	<b>3 411 204</b>	<b>4 866 704</b>
<b>Liabilities</b>									
Interfund payable	Note 6	-	-	17 966	-	-	493 299	-	1 654 202
Other accounts payable		25 414	54 112	-	-	185 586	-	57 470	234 710
Other liabilities		-	-	-	-	-	-	-	-
Reserve for obligation		3 837 902	-	-	-	1 175 019	86 475	220 201	486 790
Deferred credits		-	-	55	-	607 613	-	-	249 475
<b>Total liabilities</b>		<b>3 863 316</b>	<b>54 112</b>	<b>18 021</b>	<b>-</b>	<b>1 968 218</b>	<b>581 774</b>	<b>277 671</b>	<b>2 625 177</b>
<b>Reserves and fund balances</b>									
Cumulative surplus		858 122	359 333	70 915	356 720	7 662 185	587 995	3 133 533	2 241 527
<b>Total reserves and fund balances</b>		<b>858 122</b>	<b>359 333</b>	<b>70 915</b>	<b>356 720</b>	<b>7 662 185</b>	<b>587 995</b>	<b>3 133 533</b>	<b>2 241 527</b>
<b>Total liabilities, reserves and fund balances</b>		<b>4 721 438</b>	<b>413 445</b>	<b>88 936</b>	<b>356 720</b>	<b>9 630 403</b>	<b>1 169 769</b>	<b>3 411 204</b>	<b>4 866 704</b>

## General Trust Funds

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 Environmental Emergencies

GTF to Establish a Secretariat for the Environment Management Group, in the International Environment House, Geneva

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

Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003 (United States dollars)	Reference	DU	EAL	EBL	EEL	EGL	ESL	ETL	FIL
<b>Income</b>									
Voluntary contributions	Schedule 5.1	2 182 271	699 116	215 003	-	302 115	343 200	183 797	194 982
Interest income		34 863	71 432	17 346	2 218	17 524	105 023	13 864	19 775
Miscellaneous income		322 487	-	-	-	-	-	-	-
<b>Total income</b>		<b>2 539 621</b>	<b>770 548</b>	<b>232 349</b>	<b>2 218</b>	<b>319 639</b>	<b>448 223</b>	<b>177 661</b>	<b>214 757</b>
<b>Expenditure</b>									
Staff and other personnel costs		412 714	268 136	222 053	-	171 034	252 481	-	150 414
Contractual services		209 863	45 485	185 435	-	-	5 000	58 077	-
Travel		168 143	1 035	15 944	-	-	7 536	25 936	84 899
Operating expenses		463 053	34 038	26 203	-	5 200	10 837	114 415	-
Acquisitions		42 133	531	3 707	-	3 040	35 545	441	(2 221)
Fellowships, grants and contributions		-	-	-	-	-	-	-	-
Programme support costs	Statement X	188 483	45 399	58 934	-	23 306	40 457	25 339	30 302
<b>Total expenditure</b>		<b>1 484 377</b>	<b>394 724</b>	<b>512 278</b>	<b>-</b>	<b>202 580</b>	<b>351 688</b>	<b>224 708</b>	<b>283 394</b>
Excess/(shortfall) of income over expenditure		1 075 259	375 854	(279 927)	2 218	117 059	96 557	(47 247)	(48 637)
Refund to Donors		-	-	-	-	-	-	-	-
Prior period adjustments		(1 117 384)	-	-	-	-	(17 400)	-	-
<b>Net excess/(shortfall) of income over expenditure</b>		<b>(42 125)</b>	<b>375 854</b>	<b>(279 927)</b>	<b>2 218</b>	<b>117 059</b>	<b>79 157</b>	<b>(47 247)</b>	<b>(48 637)</b>
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		1 393 805	3 488 218	422 067	24 515	-	1 499 210	384 968	281 480
Reserves and fund balances, end of period		1 351 680	3 864 072	142 140	26 733	117 059	1 578 367	337 719	232 843
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>									
<b>Assets</b>									
Cash and term deposits	Schedule 3.1	896 344	992 593	181	26 733	319 639	1 498 544	183 229	247 921
Interfund receivable	Note E	-	890	39 062	-	-	-	-	-
Voluntary pledges receivable	Schedule 5.1	552 434	2 912 588	129 636	-	-	203 371	232 053	-
Other accounts receivable		38 923	28 281	-	-	-	-	-	-
Deferred charges		5 573	-	-	-	-	-	-	-
<b>Total assets</b>		<b>1 493 274</b>	<b>3 932 112</b>	<b>168 859</b>	<b>26 733</b>	<b>319 639</b>	<b>1 701 915</b>	<b>415 282</b>	<b>247 921</b>
<b>Liabilities</b>									
Interfund payable	Note 6	17 641	-	-	-	202 580	118 930	10 380	1 965
Other accounts payable		9 443	45 178	26 087	-	-	-	-	12 672
Other liabilities		-	-	-	-	-	-	-	-
Reserve for obligation		114 507	22 862	832	-	-	8 618	18 298	441
Deferred credits		-	-	-	-	-	-	48 285	-
<b>Total liabilities</b>		<b>141 591</b>	<b>68 040</b>	<b>26 919</b>	<b>-</b>	<b>202 580</b>	<b>127 548</b>	<b>77 563</b>	<b>15 078</b>
<b>Reserves and fund balances</b>									
Cumulative surplus		1 351 680	3 864 072	142 140	26 733	117 059	1 578 367	337 719	232 843
<b>Total reserves and fund balances</b>		<b>1 351 680</b>	<b>3 864 072</b>	<b>142 140</b>	<b>26 733</b>	<b>117 059</b>	<b>1 578 367</b>	<b>337 719</b>	<b>232 843</b>
<b>Total liabilities, reserves and fund balances</b>		<b>1 493 274</b>	<b>3 932 112</b>	<b>168 859</b>	<b>26 733</b>	<b>319 639</b>	<b>1 701 915</b>	<b>415 282</b>	<b>247 921</b>

## General Trust Funds

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 Open-Ended Group of Ministers on International Environment Governance

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

**Combined statement of income and Expenditure and changes in reserves and fund balances**

for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

**Income**

	GPL	HLL	IGL	KAL	LAL	MCL	MEL	MPL
Voluntary contributions	1 446 934	-	76 616	-	-	1 429 384	10 021 557	4 921 321
Interest income	99 720	-	18 486	117	621	24 420	367 006	700 241
Miscellaneous income	10	-	14 549	-	-	-	975	1 091
<b>Total income</b>	<b>1 546 664</b>	<b>-</b>	<b>112 651</b>	<b>117</b>	<b>621</b>	<b>1 453 804</b>	<b>10 389 540</b>	<b>5 622 653</b>
<b>Expenditure</b>								
Staff and other personnel costs	55 773	-	-	-	-	69 430	5 647 762	2 970 223
Contractual services	407 053	-	-	-	-	56 722	2 248 805	181 521
Travel	172 807	-	-	-	-	5 034	735 481	298 512
Operating expenses	231 669	979	119 779	-	-	224 603	1 975 540	3 045 979
Acquisitions	-	-	-	-	-	-	287 070	123 540
Fellowships, grants and contributions	-	-	-	-	-	-	-	-
<b>Programme support costs</b>	<b>112 553</b>	<b>127</b>	<b>15 571</b>	<b>-</b>	<b>-</b>	<b>46 253</b>	<b>1 405 183</b>	<b>856 082</b>
<b>Total Expenditure</b>	<b>979 855</b>	<b>1 106</b>	<b>135 350</b>	<b>-</b>	<b>-</b>	<b>402 042</b>	<b>12 298 621</b>	<b>7 455 857</b>
Excess/(shortfall) of income over expenditure	567 009	(1 106)	(22 699)	117	621	1 051 762	(1 910 281)	(1 833 204)
Refund to Donors	-	-	-	-	-	-	-	-
Prior period adjustments	(145 984)	31	(367)	(2 786)	-	-	(500)	(110 332)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>421 025</b>	<b>(1 075)</b>	<b>(23 066)</b>	<b>(2 669)</b>	<b>621</b>	<b>1 051 762</b>	<b>(1 910 781)</b>	<b>(1 943 536)</b>
Provisional savings on or cancellation of prior periods' obligations	-	-	(1 405)	-	-	-	(17 685)	9 550
<b>Reserves and fund balances, beginning of period</b>	<b>1 452 593</b>	<b>1 075</b>	<b>44 243</b>	<b>2 869</b>	<b>8 227</b>	<b>2 320</b>	<b>6 336 177</b>	<b>12 417 911</b>
<b>Reserves and fund balances, end of period</b>	<b>1 873 618</b>	<b>-</b>	<b>19 772</b>	<b>-</b>	<b>8 848</b>	<b>1 054 082</b>	<b>4 407 731</b>	<b>10 483 925</b>

**Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003**

**Assets**

Cash and term deposits	Schedule 3.1	2 317 106	-	267 094	-	8 848	1 148 612	4 117 658	8 737 533
Interfund receivable	Note 6	-	-	-	-	-	-	-	-
Voluntary pledges receivable	Schedule 5.1	-	-	44 405	-	-	824 783	3 784 804	-
Other accounts receivable	-	352 775	-	10 250	-	-	22 049	744 002	84 115
Deferred charges	-	-	-	-	-	-	-	3 178	11 115
<b>Total assets</b>		<b>2 669 881</b>	<b>-</b>	<b>321 749</b>	<b>-</b>	<b>8 848</b>	<b>1 170 661</b>	<b>5 689 621</b>	<b>12 627 367</b>

**Liabilities**

Interfund payable	Note 6	497 734	-	293 845	-	-	61 958	398 673	34 507
Other accounts payable	-	58 679	-	1 800	-	-	28 005	100 264	64 977
Other liabilities	-	-	-	-	-	-	-	-	-
Reserve for obligation	-	239 850	-	332	-	-	26 616	780 527	1 955 319
Deferred credits	-	-	-	-	-	-	-	2 225	88 639
<b>Total liabilities</b>		<b>796 263</b>	<b>-</b>	<b>301 977</b>	<b>-</b>	<b>-</b>	<b>116 579</b>	<b>1 281 890</b>	<b>2 143 442</b>

**Reserves and fund balances**

Cumulative surplus		1 873 618	-	19 772	-	8 848	1 054 082	4 407 731	10 483 925
<b>Total reserves and fund balances</b>		<b>1 873 618</b>	<b>-</b>	<b>19 772</b>	<b>-</b>	<b>8 848</b>	<b>1 054 082</b>	<b>4 407 731</b>	<b>10 483 925</b>
<b>Total liabilities, reserves and fund balances</b>		<b>2 669 881</b>	<b>-</b>	<b>321 749</b>	<b>-</b>	<b>8 848</b>	<b>1 170 661</b>	<b>5 689 621</b>	<b>12 627 367</b>

## General Trust Funds

Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals	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 of the Environment 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	General Trust Fund for Financing Activities or Research & Observations to Vienna Convention
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**Combined statement of income and expenditure and changes in reserves and fund balances**

for the biennium 2002-2003 ended 31 December 2003

(United States dollars)

**Reference**

	MSL	PFL	PNL	POL	PPL	RCL	SOL
<b>Income</b>							
Voluntary contributions	Schedule 5.1	3 247 997		628 869	9 034 020	3 703 489	5 700
Interest income		203 266	1 758	102 014	483 619	204 378	16
Miscellaneous income		-	-	1 131	-	-	-
<b>Total income</b>		<b>3 451 263</b>	<b>1 758</b>	<b>732 014</b>	<b>9 517 639</b>	<b>3 907 867</b>	<b>5 716</b>
<b>Expenditure</b>							
Staff and other personnel costs		1 774 656	-	-	3 540 819	1 924 655	-
Contractual services		961 718	-	109 246	2 110 380	445 570	-
Travel		177 099	-	97 539	223 913	121 676	-
Operating expenses		651 689	-	283 394	1 908 383	1 484 358	-
Acquisitions		74 173	-	-	52 901	44 163	-
Fellowships, grants and contributions		-	-	-	-	-	-
Programme support costs	Statement X	464 056	-	63 723	1 018 627	517 896	-
<b>Total expenditure</b>		<b>4 103 393</b>	<b>-</b>	<b>553 902</b>	<b>8 555 023</b>	<b>4 518 319</b>	<b>-</b>
Excess/(shortfall) of income over expenditure		(652 130)	1 758	178 112	662 616	(610 452)	5 716
Refund to Donors		-	-	-	-	-	-
Prior period adjustments		(96 417)	(29 371)	-	(659 980)	-	-
<b>Net excess/(shortfall) of income over expenditure</b>		<b>(748 547)</b>	<b>(27 613)</b>	<b>178 112</b>	<b>2 836</b>	<b>(610 452)</b>	<b>5 716</b>
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-
Reserves and fund balances, beginning of period		2 926 431	27 613	1 577 040	5 800 896	3 021 284	84 029
Reserves and fund balances, end of period		2 177 884	-	1 755 152	5 803 532	2 410 832	90 371
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>							
<b>Assets</b>							
Cash and term deposits	Schedule 3.1	2 535 009	-	1 502 335	7 013 382	2 547 841	90 371
Interfund receivable	Note 6	-	-	-	-	-	-
Voluntary pledges receivable	Schedule 5.1	278 459	-	325 000	87 568	-	-
Other accounts receivable		54 038	-	52 104	23 162	320 083	-
Deferred charges		-	-	685	-	-	-
<b>Total assets</b>		<b>2 865 506</b>	<b>-</b>	<b>1 880 124</b>	<b>7 104 112</b>	<b>2 867 724</b>	<b>90 371</b>
<b>Liabilities</b>							
Interfund payable	Note 6	106 265	-	30 093	532 937	90 969	-
Other accounts payable		35 486	-	44 853	522 730	123 190	-
Other liabilities		-	-	-	-	-	-
Reserve for obligation		502 828	-	50 226	236 927	242 733	-
Deferred credits		43 060	-	-	7 988	-	-
<b>Total liabilities</b>		<b>687 622</b>	<b>-</b>	<b>124 972</b>	<b>1 300 580</b>	<b>456 892</b>	<b>-</b>
<b>Reserves and fund balances</b>							
Cumulative surplus		2 177 884	-	1 755 152	5 803 532	2 410 832	90 371
<b>Total reserves and fund balances</b>		<b>2 177 884</b>	<b>-</b>	<b>1 755 152</b>	<b>5 803 532</b>	<b>2 410 832</b>	<b>90 371</b>
<b>Total liabilities, reserves and fund balances</b>		<b>2 865 506</b>	<b>-</b>	<b>1 880 124</b>	<b>7 104 112</b>	<b>2 867 724</b>	<b>90 371</b>

## General Trust Funds

Trust Fund for the  
Vienna Convention for  
the Protection of the  
Ozone LayerTrust Fund for the  
Protection and  
Development of the  
Marine Environment and  
Coastal Areas of the  
West and Central African  
RegionGTF to Provide Supp  
to the Global Environ  
Monitoring Sys/Water  
Prog OfficeHolding Fund for  
Cash Transactions  
of all UNEP Trust  
FundsGeneral Trust Funds  
TotalCombined statement of Income and Expenditure  
and changes in reserves and fund balances

for the biennium 2002-2003 ended 31 December

2003

(United States dollars)

## Reference

## Income

	VCL	WAL	WPL	ZZL	2003	2001
Voluntary contributions	Schedule 5.1	1 428 050	15 000	711 928	-	87 024 210
Interest income		205 698	7 678	7 931	-	5 282 771
Miscellaneous income		148	-	-	-	862 141
<b>Total income</b>		<b>1 633 896</b>	<b>22 678</b>	<b>719 857</b>	<b>-</b>	<b>93 169 122</b>

## Expenditure

Staff and other personnel costs		597 204	-	81 226	-	47 440 589
Contractual services		-	-	10 000	-	14 999 505
Travel		53 180	-	34 620	-	4 503 970
Operating expenses		431 139	28 320	36 793	-	19 858 870
Acquisitions		78 801	-	8 726	-	2 877 630
Fellowships, grants and contributions		-	-	-	-	-
Programme support costs	Statement X	150 630	3 682	19 678	-	11 683 169
<b>Total expenditure</b>		<b>1 311 154</b>	<b>32 002</b>	<b>171 043</b>	<b>-</b>	<b>101 783 733</b>
Excess/(shortfall) of income over expenditure		322 742	(8 324)	548 814	-	(8 594 611)
Refund to Donors		-	-	-	-	(82 980)
Prior period adjustments		511	-	-	-	(3 896 167)
<b>Net excess/(shortfall) of income over expenditure</b>		<b>323 253</b>	<b>(8 324)</b>	<b>548 814</b>	<b>-</b>	<b>(12 573 758)</b>

## Provisional savings on or cancellation of prior periods' obligations

		116	8 834	-	-	294 451
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## Reserves and fund balances, beginning of period

		2 893 372	97 580	-	-	86 708 982
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## Reserves and fund balances, end of period

		3 216 741	95 090	548 814	-	74 427 655
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Combined statement of assets, liabilities, reserves and fund

balances as at 31 December 2003

## Assets

Cash and term deposits	Schedule 3.1	2 840 943	117 455	669 858	1 960 669	70 330 934
Interfund receivable	Note 6	-	-	-	-	220 772
Voluntary pledges receivable	Schedule 5.1	734 796	-	-	-	18 039 115
Other accounts receivable		31 130	-	-	-	8 218 846
Deferred charges		-	-	-	-	47 579
<b>Total assets</b>		<b>3 606 839</b>	<b>117 455</b>	<b>669 858</b>	<b>1 960 669</b>	<b>96 857 246</b>

## Liabilities

Interfund payable	Note 6	80 836	-	19 824	1 851 818	7 420 816
Other accounts payable		6 383	-	101 220	-	2 071 341
Other liabilities		-	-	-	-	-
Reserve for obligation		279 134	22 365	-	-	11 141 788
Deferred credits		23 925	-	-	108 851	1 795 646
<b>Total liabilities</b>		<b>390 098</b>	<b>22 365</b>	<b>121 044</b>	<b>1 960 669</b>	<b>22 429 591</b>

## Reserves and fund balances

Cumulative surplus		3 216 741	95 090	548 814	-	74 427 655
<b>Total reserves and fund balances</b>		<b>3 216 741</b>	<b>95 090</b>	<b>548 814</b>	<b>-</b>	<b>74 427 655</b>
<b>Total liabilities, reserves and fund balances</b>		<b>3 606 839</b>	<b>117 455</b>	<b>669 858</b>	<b>1 960 669</b>	<b>96 857 246</b>

A/59/5/Add.6

**UNEP General Trust Funds**  
**Combined Status of Contributions as at 31 December 2003**  
**(United States Dollars)**

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
<b><u>General Trust Fund for the Purpose of Post Conflict Environmental Assessment</u></b>								
<b>AEI</b>								
Canada	-	-	305 064	-	305 064	-	305 064	-
European Union	-	-	836 055	-	836 055	-	836 055	-
Finland	-	-	327 693	-	327 693	-	327 693	-
Germany	-	-	148 770	-	148 770	-	148 770	-
Luxembourg	-	-	207 177	-	207 177	-	207 177	-
Norway	-	-	199 476	-	199 476	-	199 476	-
Switzerland	-	-	391 454	-	391 454	-	391 454	-
<b>AEI Total</b>	-	-	<b>2 415 890</b>	-	<b>2 415 890</b>	-	<b>2 415 890</b>	-
<b><u>General Trust Fund for the African Ministerial Conference on the Environment (AMCEN)</u></b>								
<b>AML</b>								
Algeria	200 000	-	-	-	-	-	-	200 000
Angola	75	-	-	-	-	-	75	-
Benin	50 000	-	-	-	-	-	-	50 000
Botswana	100 000	-	-	-	-	-	-	100 000
Burkina Faso	46 618	-	-	-	-	-	-	46 618
Burundi	25 000	-	-	-	-	-	-	25 000
Cameroon	100 000	-	-	-	-	-	-	100 000
Cape Verde	25 000	-	-	-	-	-	-	25 000
Central African Republic	25 000	-	-	-	-	-	25 000	-
Chad	25 000	-	-	-	-	-	-	25 000
Comoros	25 000	-	-	-	-	-	-	25 000
Congo	25 000	-	-	-	-	-	-	25 000
Cote d'Ivoire	100 000	-	-	-	-	-	-	100 000
Democratic Republic of the Congo	25 000	-	-	-	-	-	-	25 000
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
Ghana	100 000	-	-	-	-	-	40 000	60 000
Guinea	25 000	-	-	-	-	-	25 000	-
Guinea-Bissau	25 000	-	-	-	-	-	-	25 000
Kenya	50 000	-	-	-	-	-	-	50 000
Lesotho	8 878	-	-	-	-	-	8 878	-
Liberia	25 000	-	-	-	-	-	-	25 000
Libyan Arab Jamahiriya	200 000	-	-	-	-	-	-	200 000
Madagascar	-	-	24 415	-	24 415	-	24 415	-
Malawi	50 000	-	-	-	-	-	-	50 000
Mali	50 000	-	-	-	-	-	-	50 000
Mauritania	72 000	-	-	-	-	-	-	72 000
Mauritius	83 916	-	17 732	-	17 732	-	101 648	-
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	-
Rwanda	50 000	-	-	-	-	-	-	50 000
Sao Tome and Principe	25 000	-	-	-	-	-	-	25 000
Senegal	100 000	-	-	-	-	-	94 734	5 266
Seychelles	100 000	-	-	-	-	-	-	100 000
Sierra Leone	22 599	-	-	-	-	-	-	22 599
Sudan	25 000	-	-	-	-	-	-	25 000
Tanzania	50 000	-	-	-	-	-	-	50 000
Togo	50 000	-	-	-	-	-	-	50 000
Tunisia	100 000	-	-	-	-	-	29 661	70 339
Uganda	100 000	-	-	-	-	-	50 000	50 000
Zambia	50 000	-	-	-	-	-	-	50 000
Zimbabwe	100 000	-	-	-	-	-	3 011	96 989
<b>AML Total</b>	<b>3 184 086</b>	-	<b>42 147</b>	-	<b>42 147</b>	-	<b>602 422</b>	<b>2 623 811</b>
<b><u>General Trust Fund for the African-Eurasian Waterbirds Agreement</u></b>								
<b>AWL</b>								
Albania	-	-	225	-	225	-	225	-
Benin	66	-	183	-	183	-	80	169
Bulgaria	-	-	776	-	776	-	776	-
Congo	139	-	225	-	225	-	194	170
Croatia	688	-	2 204	-	2 204	-	2 892	-
Denmark	-	-	47 157	-	47 157	-	47 157	-
Egypt	-	-	4 890	-	4 890	-	2 708	1 982
Equatorial Guinea	-	-	100	-	100	-	-	100
Finland	-	-	35 395	-	35 395	-	35 395	-
France	-	-	7 231	-	7 231	-	-	7 231
Gambia	23	-	142	-	142	-	-	165
Georgia	-	-	331	-	331	-	-	331
Germany	-	-	261 854	-	261 854	-	261 854	-
Guinea	139	-	225	-	225	-	264	100
Hungary	-	-	2 414	-	2 414	-	2 414	-
Ireland	-	-	2 841	-	2 841	-	-	2 841
Israel	-	-	12 921	-	12 921	13 000	12 921	-
Jordan	-	-	447	-	447	-	-	447
Kenya	-	-	530	-	530	-	334	190
Lebanon	-	-	334	-	334	-	-	334



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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Luxembourg	-	-	152	-	152	-	-	152
Mali	88	-	183	-	183	-	-	271
Mauritius	-	-	844	-	644	796	644	-
Monaco	-	-	267	-	267	297	267	-
Netherlands	-	-	110 518	-	110 518	-	110 478	40
Niger	92	-	183	-	183	-	-	275
Republic of Moldova	-	-	183	-	183	-	183	-
Romania	-	-	3 752	-	3 752	-	3 752	-
Senegal	28	-	372	-	372	-	300	98
Slovak Republic	-	-	2 848	-	2 848	-	2 848	-
Slovenia	-	-	468	-	468	-	468	-
South Africa	8 027	-	25 231	-	25 231	-	33 258	-
Spain	-	-	169 577	-	169 577	-	169 577	-
Sudan	277	-	397	-	397	-	527	147
Sweden	15	-	70 077	-	70 077	-	70 092	-
Switzerland	-	(24 556)	81 792	-	81 792	-	57 236	-
Syrian Arab Rep.	-	-	773	-	773	-	-	773
The former Yugoslav Republic of Macedonia	-	-	314	-	314	1	314	-
Togo	-	-	142	-	142	-	45	97
Uganda	92	-	267	-	267	-	239	120
Ukraine	-	-	1 297	-	1 297	-	-	1 297
United Kingdom	-	-	261 854	-	261 854	-	261 854	-
United Republic of Tanzania	-	-	225	-	225	311	225	-
<b>AWL Total</b>	<b>9 672</b>	<b>(24 556)</b>	<b>1 111 737</b>	<b>-</b>	<b>1 111 737</b>	<b>14 405</b>	<b>1 079 517</b>	<b>17 338</b>

<b>General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)</b>								
<b>BAL</b>								
Belgium	17 219	-	35 953	-	35 953	-	53 172	-
Denmark	1 502	-	23 828	-	23 828	-	25 330	-
Finland	180	-	16 006	-	16 006	-	16 786	-
Germany	-	-	64 421	-	64 421	-	64 421	-
Netherlands	3 173	-	55 315	-	55 315	-	58 488	-
Poland	-	-	11 041	-	11 041	-	11 041	-
Sweden	225	-	32 679	-	32 679	-	32 879	25
United Kingdom	-	-	64 421	-	64 421	-	64 421	-
<b>BAL Total</b>	<b>22 299</b>	<b>-</b>	<b>304 264</b>	<b>-</b>	<b>304 264</b>	<b>-</b>	<b>326 538</b>	<b>25</b>

<b>Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal</b>								
<b>BCL</b>								
Argentina	4	-	82 794	-	82 794	-	-	82 798
Australia	-	-	124 037	-	124 037	63 845	124 037	-
Austria	-	-	75 395	-	75 395	-	75 395	-
Belgium	44 944	-	89 112	-	89 112	-	89 267	44 789
Brazil	59 705	-	153 490	-	153 490	-	59 705	153 490
Canada	-	-	211 265	-	211 265	100 378	211 265	-
Chile	-	-	13 839	-	13 839	5 549	13 839	-
China	-	-	100 502	-	100 502	-	100 502	-
Colombia	1 320	(1 320)	12 311	-	12 311	-	240	12 071
Czech Republic	-	-	12 309	-	12 309	28	12 309	-
Denmark	-	-	57 478	-	57 478	29 391	57 478	-
Finland	-	-	42 523	-	42 523	71	42 523	-
France	-	-	519 381	-	519 381	886	519 381	-
Germany	-	-	783 422	-	783 422	-	783 422	-
Greece	-	-	35 397	-	35 397	81	35 397	-
Hungary	-	-	9 580	-	9 580	16	9 580	-
India	7 184	-	25 517	-	25 517	-	19 320	13 381
Indonesia	15 284	-	15 479	-	15 479	28	30 763	-
Iran (Islamic Republic of)	88 804	-	17 208	-	17 208	-	45 000	61 012
Ireland	-	-	20 629	-	20 629	11 817	20 629	-
Israel	-	-	30 491	-	30 491	16 285	30 491	-
Italy	16 209	-	419 424	-	419 424	-	407 519	28 114
Japan	-	-	1 410 872	-	1 410 872	-	1 410 872	-
Korea	-	-	113 467	-	113 467	-	113 467	-
Kuwait	-	-	10 983	-	10 983	21	10 983	-
Latvia	155	-	-	-	-	-	155	-
Malaysia	-	-	16 650	-	16 650	9 286	16 650	-
Mexico	47 908	-	83 000	-	83 000	-	121 109	9 799
Netherlands	-	-	134 440	-	134 440	219	134 440	-
New Zealand	45	-	18 427	-	18 427	7 093	18 472	-
Norway	-	-	50 109	-	50 109	-	50 109	-
Peru	-	-	4 630	-	4 630	-	-	4 630
Philippines	-	-	3 924	-	3 924	-	-	3 924
Poland	-	-	22 788	-	22 788	-	22 788	-
Portugal	-	-	35 623	-	35 623	18 257	35 623	-
Russian Federation	-	-	90 803	-	90 803	-	90 803	-
Saudi Arabia	91 383	-	44 550	-	44 550	-	26 633	109 300
Singapore	-	-	22 687	-	22 687	15 422	22 687	-
South Africa	-	-	30 865	-	30 865	16 010	30 865	-
Spain	-	-	204 002	-	204 002	345	204 002	-
Sweden	-	-	84 085	-	84 085	44 975	84 085	-
Switzerland	-	-	99 333	-	99 333	-	99 333	-
Thailand	-	-	18 437	-	18 437	11 537	18 437	-
Turkey	-	-	35 125	-	35 125	-	35 125	-
Ukraine	6 494	-	6 494	-	6 494	-	-	12 998
United Arab Emirates	5 946	-	15 152	-	15 152	-	15 162	5 936

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
United Kingdom	-	-	423 913	-	423 913	759	423 913	-
United States of America	-	-	250 000	-	250 000	-	250 000	-
Venezuela	20 135	-	14 656	-	14 656	-	-	34 791
European Union	-	-	150 092	-	150 092	1 327	150 092	-
<b>BCL Total</b>	<b>405 520</b>	<b>(1 320)</b>	<b>8 248 670</b>	<b>-</b>	<b>8 248 670</b>	<b>353 426</b>	<b>6 073 847</b>	<b>577 023</b>

**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**

<b>BDL</b>								
Australia	-	-	40 872	-	40 872	-	40 872	-
Belgium	-	-	15 000	-	15 000	-	15 000	-
Canada	-	-	31 830	-	31 830	-	31 830	-
China	-	-	20 000	-	20 000	-	20 000	-
Denmark	-	-	93 247	-	93 247	-	93 247	-
El Salvador	-	-	10 350	-	10 350	-	10 350	-
Finland	-	-	372 692	-	372 692	-	372 692	-
Germany	-	-	36 900	-	36 900	-	36 900	-
Japan	-	-	100 000	-	100 000	-	100 000	-
Liechtenstein	-	-	7 279	-	7 279	-	7 279	-
Luxembourg	-	-	9 680	-	9 680	-	9 680	-
Maldives	-	-	1 500	-	1 500	-	1 500	-
Milleu Limited	-	-	1 177	-	1 177	-	1 177	-
Netherlands	-	-	71 523	1 449	72 972	-	72 972	-
Norway	-	-	81 805	4 588	86 393	-	86 393	-
Shields Environmental Group plc	-	-	28 458	-	28 458	-	28 458	-
Sweden	-	-	59 620	-	59 620	-	59 620	-
Switzerland	1 320	124 279	136 372	-	136 372	-	261 971	-
United Kingdom	-	-	51 000	-	51 000	-	51 000	-
<b>BDL Total</b>	<b>1 320</b>	<b>124 279</b>	<b>1 169 305</b>	<b>6 038</b>	<b>1 175 343</b>	<b>-</b>	<b>1 300 942</b>	<b>-</b>

**General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity**

<b>BEL</b>								
Australia	-	-	26 386	-	26 386	-	26 386	-
Belgium	-	-	718 946	-	718 946	-	718 946	-
Canada	177 640	-	20 384	12 211	32 595	-	161 485	48 750
Denmark	3 415	-	-	-	-	-	1 114	2 301
European Union	-	-	29 354	1 735	31 089	-	23 598	7 491
Finland	-	-	67 205	-	67 205	-	67 205	-
France	886	(886)	94 767	-	94 767	-	69 767	25 000
Germany	20 882	-	10 000	225	10 225	-	10 225	20 882
Italy	-	-	112 195	-	112 195	-	112 195	-
Japan	-	-	50 000	-	50 000	-	50 000	-
Malaysia	-	-	507 682	-	507 682	-	507 682	-
Netherlands	444 000	(227 104)	1 021 385	-	1 021 385	247 700	1 238 281	-
Norway	-	-	100 000	-	100 000	-	89 572	10 428
Spain	25 000	-	-	4 239	4 239	-	4 239	25 000
Sweden	38 095	(16 196)	125 144	17 576	142 720	-	137 146	27 473
Switzerland	29 240	-	35 000	1 624	36 624	-	65 884	-
United Kingdom	6 000	-	80 000	-	80 000	-	86 000	-
United States of America	10 000	-	74 000	-	74 000	-	24 000	60 000
FAO	10 000	(111 000)	247 935	-	247 935	-	146 935	-
<b>BEL Total</b>	<b>765 158</b>	<b>(355 185)</b>	<b>3 322 384</b>	<b>37 610</b>	<b>3 359 994</b>	<b>247 700</b>	<b>3 542 642</b>	<b>227 325</b>

**General Trust Fund to Support Developing Countries on Biosafety Issues**

<b>BFL</b>								
United Kingdom	-	-	62 240	-	62 240	-	62 240	-
<b>BFL Total</b>	<b>-</b>	<b>-</b>	<b>62 240</b>	<b>-</b>	<b>62 240</b>	<b>-</b>	<b>62 240</b>	<b>-</b>

**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**

<b>BKL</b>								
Denmark	-	-	929 855	-	929 855	-	929 855	-
Germany	-	-	44 153	579	44 733	-	44 733	-
Italy	133 797	-	-	1 756	1 756	-	135 553	-
Luxembourg	44 062	-	-	-	-	-	-	44 062
Netherlands	180 333	-	-	-	-	-	-	160 333
Norway	-	-	1 358 290	-	1 358 290	-	1 358 290	-
Switzerland	80 000	-	-	-	-	-	61 897	18 103
<b>BKL Total</b>	<b>418 192</b>	<b>-</b>	<b>2 332 298</b>	<b>2 335</b>	<b>2 334 633</b>	<b>-</b>	<b>2 530 327</b>	<b>222 468</b>

**General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements**

<b>BLL</b>								
Germany	10 500	-	-	-	-	-	-	10 500
Italy	1 367	(1 367)	-	-	-	-	-	-
Netherlands	201 885	-	-	-	-	-	52 910	148 975
Sweden	82 281	(82 281)	-	-	-	-	-	-
<b>BLL Total</b>	<b>296 033</b>	<b>(83 648)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52 910</b>	<b>159 475</b>

**General Trust Fund for the Conservation of European Bats (EUROBATS)**

<b>BTI</b>								
Albania	13	-	63	-	63	-	76	-
Bulgaria	36	-	271	-	271	-	307	-
Belgium	-	-	5 615	-	5 615	-	5 615	-
Croatia	138	-	814	-	814	-	950	-
Czech Republic	-	-	3 950	-	3 950	-	3 950	-
Denmark	1 666	-	15 674	-	15 677	-	17 343	-
Finland	641	-	10 925	-	10 925	-	11 568	-
France	-	-	81 285	-	81 285	-	81 285	-
Georgia	-	-	73	-	73	-	-	-

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Germany	-	(4 741)	81 286	-	81 286	-	76 544	-
Gunas Petersons	-	-	-	-	-	55	-	-
Hungary	192	-	2 513	-	2 513	-	2 705	-
Ireland	1 062	-	8 160	-	6 160	-	7 222	-
Latvia	-	-	39	-	39	-	-	39
Lithuania	-	-	356	-	356	-	356	-
Luxembourg	224	-	1 668	-	1 668	-	1 892	-
Malta	114	-	313	-	313	-	427	-
Monaco	6	-	84	-	84	-	90	-
Netherlands	3 648	-	36 371	-	36 371	-	40 015	4
Norway	-	-	13 529	-	13 529	-	13 401	128
Poland	-	-	7 343	-	7 343	-	7 343	-
Portugal	998	-	9 673	-	9 673	-	10 671	-
Republic of Moldova	15	-	41	-	41	-	56	-
Romania	116	-	1 219	-	1 219	-	1 335	-
Slovak Republic	-	-	897	-	897	-	897	-
Sweden	1 161	-	21 492	-	21 492	-	22 628	25
The former Yugoslav Republic of Macedonia	27	-	125	-	125	-	152	-
Ukraine	1 563	-	1 105	-	1 105	-	-	2 668
United Kingdom	-	-	85 325	-	85 325	-	85 325	-
<b>BTL Total</b>	<b>11 618</b>	<b>-</b>	<b>388 211</b>	<b>-</b>	<b>388 211</b>	<b>55</b>	<b>392 151</b>	<b>2 937</b>

**BYL** General Trust Fund for the Convention on Biological Diversity

Afghanistan	-	-	840	-	840	-	-	840
Albania	-	(110)	551	-	551	-	-	441
Algeria	7 552	-	14 314	-	14 314	6 895	21 866	-
Angola	-	-	1 097	-	1 097	1 614	1 097	-
Antigua and Barbuda	-	-	367	-	367	-	367	-
Argentina	124 243	-	206 818	-	206 818	-	-	331 061
Armenia	19 782	-	732	-	732	-	185	20 329
Australia	-	-	285 668	-	285 668	160 256	285 668	-
Austria	-	-	173 460	-	173 460	-	173 460	-
Azerbaijan	965	-	1 372	-	1 372	-	-	2 337
Bahamas	-	-	2 478	-	2 478	-	2 478	-
Bahrain	-	-	3 215	-	3 215	-	3 195	20
Bangladesh	-	-	1 837	-	1 837	-	982	855
Barbados	-	-	1 561	-	1 561	866	1 561	-
Belarus	74 881	-	6 954	-	6 954	-	19 454	62 381
Belgium	-	-	205 061	-	205 061	-	205 061	-
Belize	-	-	183	-	183	98	183	-
Benin	128	-	367	-	367	5	495	-
Bhutan	-	-	183	-	183	-	183	-
Bolivia	-	-	1 378	-	1 378	-	1 378	-
Bosnia	-	-	416	-	416	-	416	-
Botswana	-	-	1 837	-	1 837	-	1 837	-
Brazil	232 816	-	355 131	-	355 131	-	412 176	175 771
Bulgaria	966	-	2 205	-	2 205	984	3 171	-
Burkina Faso	464	-	367	-	367	-	500	331
Burundi	307	-	183	-	183	-	-	490
Cambodia	88	-	276	-	276	-	154	210
Cameroon	1 054	-	2 017	-	2 017	3 862	3 071	-
Canada	400 000	-	2 085 639	-	2 085 639	-	2 485 639	-
Cape Verde	2 180	-	274	-	274	-	-	2 454
Central African Republic	138	-	183	-	183	-	321	-
Chad	2 415	-	183	-	183	-	-	2 598
Chile	-	-	22 886	-	22 886	16 848	22 886	-
China	-	-	232 389	-	232 389	-	232 389	-
Colombia	11 461	-	28 525	-	28 525	-	39 791	195
Comoros	2 415	-	183	-	183	-	-	2 598
Congo	2 072	-	366	-	366	-	2 390	48
Cook Islands	88	33	238	-	238	-	88	271
Costa Rica	6 932	-	3 308	-	3 308	-	4 220	6 020
Cote d'Ivoire	810	-	1 653	-	1 653	-	832	1 631
Croatia	-	-	6 341	-	6 341	-	6 341	-
Cuba	12 705	-	4 962	-	4 962	-	-	17 667
Cyprus	-	-	6 614	-	6 614	-	6 614	-
Czech Republic	-	-	26 526	-	26 526	19 995	26 526	-
Democratic People's Republic of Korea	18 411	-	2 200	-	2 200	-	20 611	-
Democratic Republic of the Congo	3 874	-	1 008	-	1 008	-	-	4 882
Denmark	-	-	132 356	-	132 356	-	132 356	-
Djibouti	88	-	183	-	183	-	271	-
Dominica	-	-	183	-	183	67	183	-
Dominican Republic	4 666	-	3 495	-	3 495	-	-	8 161
Ecuador	1 756	-	4 136	-	4 136	-	5 892	-
Egypt	-	-	13 416	-	13 416	-	13 416	-
El Salvador	-	-	2 759	-	2 759	-	2 759	-
Equatorial Guinea	2 415	-	183	-	183	-	-	2 598
Eritrea	-	-	183	-	183	-	91	02
Estonia	-	-	2 019	-	2 019	985	2 019	-
Ethiopia	-	-	917	-	917	394	917	-
Fiji	-	-	735	-	735	314	735	-
Finland	-	-	97 779	-	97 779	-	97 779	-
France	-	-	1 194 677	-	1 194 677	-	1 194 677	-
Gabon	4 794	-	2 663	-	2 663	-	-	/ 45/
Gambia	88	-	183	-	183	94	271	-

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Georgia	40 553	-	1 100	-	1 100	-	-	41 653
Germany	-	-	1 802 091	-	1 802 091	-	1 802 091	-
Ghana	2 853	-	1 100	-	1 100	-	3 491	462
Greece	-	-	81 846	-	81 846	7	81 846	-
Grenada	-	-	183	-	183	98	183	-
Guatemala	8 957	-	4 138	-	4 138	-	10 628	2 467
Guinea	2 211	-	551	-	551	-	2 762	-
Guinea-Bissau	1 936	-	183	-	183	-	-	2 119
Guyana	1 586	-	183	-	183	-	1 769	-
Haiti	1 490	-	367	-	367	-	-	1 857
Honduras	838	-	736	-	736	-	-	1 574
Hungary	-	-	22 038	-	22 038	-	22 038	-
Iceland	-	-	5 970	-	5 970	3 250	5 970	-
India	50	-	58 795	-	58 795	-	58 744	101
Indonesia	49 839	-	35 636	-	35 636	-	66 980	18 495
Iran (Islamic Republic of)	27 438	-	39 832	-	39 832	-	42 117	25 153
Ireland	-	-	47 610	-	47 610	-	47 610	-
Israel	-	-	70 288	-	70 288	-	70 288	-
Italy	-	-	964 076	-	964 076	-	964 076	-
Jamaica	-	-	917	-	917	-	547	370
Japan	-	-	3 305 025	-	3 305 025	-	3 305 025	-
Jordan	527	-	1 287	-	1 287	-	1 814	-
Kazakhstan	55 573	-	8 965	-	8 965	-	34 979	27 559
Kenya	615	-	1 378	-	1 378	-	1 973	20
Kiribati	-	-	183	-	183	83	183	-
Kuwait	-	-	15 510	-	15 510	-	15 510	-
Kyrgyzstan	5 638	-	639	-	639	-	6 277	-
Lao People's Democratic Republic	-	-	183	-	183	-	183	-
Latvia	-	-	2 476	-	2 476	-	1 910	566
Lebanon	-	-	2 569	-	2 569	-	1 459	1 110
Lesotho	-	-	274	-	274	73	274	-
Liberia	161	-	274	-	274	-	-	435
Libyan Arab Jamahiriya	2 469	-	17 470	-	17 470	-	-	19 939
Liechtenstein	-	-	1 102	-	1 102	-	1 102	-
Lithuania	-	-	2 940	-	2 940	1 674	2 940	-
Luxembourg	-	-	13 598	-	13 598	-	13 598	-
Macedonia	1 291	-	920	-	920	-	2 211	-
Madagascar	-	-	551	-	551	-	285	266
Malawi	176	-	367	-	367	-	-	543
Malaysia	-	-	38 416	-	38 416	-	38 416	-
Maldives	-	-	183	-	183	-	183	-
Mali	2 180	-	367	-	367	331	2 547	-
Malta	922	-	2 663	-	2 663	-	3 585	-
Marshall Islands	88	-	183	-	183	98	271	-
Mauritania	1 246	-	183	-	183	-	-	1 429
Mauritius	-	-	1 838	-	1 838	1 083	1 838	-
Mexico	33 480	-	191 145	-	191 145	-	197 873	26 752
Micronesia	-	-	183	-	183	-	183	-
Monaco	-	-	735	-	735	-	735	-
Mongolia	-	-	274	-	274	-	274	-
Morocco	3 600	-	7 807	-	7 807	-	3 800	7 807
Mozambique	-	-	183	-	183	-	-	183
Myanmar	-	-	1 654	-	1 654	-	729	925
Namibia	615	-	1 285	-	1 285	-	1 900	-
Nauru	2 535	-	183	-	183	-	-	2 718
Nepal	-	-	735	-	735	1 297	735	-
Netherlands	-	-	309 499	-	309 499	-	309 480	19
New Zealand	-	-	42 436	-	42 436	23 738	42 436	-
Nicaragua	88	-	183	-	183	98	271	-
Niger	2 180	-	274	-	274	-	-	2 454
Nigeria	8 380	-	9 206	-	9 206	-	5 570	12 016
Niue Island	-	-	183	-	183	1	182	1
Norway	-	-	115 355	-	115 355	207	115 355	-
Oman	-	-	10 291	-	10 291	-	10 291	-
Pakistan	9 899	-	11 020	-	11 020	-	20 657	262
Palau	88	-	183	-	183	508	271	-
Panama	-	-	2 850	-	2 850	-	1 185	1 665
Papua New Guinea	-	-	1 193	-	1 193	-	1 193	-
Paraguay	4 746	-	2 756	-	2 756	-	-	7 502
Peru	16 610	-	19 938	-	19 938	-	-	36 548
Philippines	7 113	-	16 632	-	16 632	-	19 972	3 773
Poland	-	-	52 825	-	52 825	-	52 825	-
Portugal	380	-	82 020	-	82 020	-	39 657	42 723
Province of Quebec, Canada	-	-	399 999	-	399 999	-	399 999	-
Qatar	-	-	6 153	-	6 153	3 349	6 153	-
Republic of Korea	-	-	262 891	-	262 891	-	183 722	79 169
Republic of Moldova	21 840	-	1 097	-	1 097	-	5 386	17 571
Romania	-	-	10 469	-	10 469	-	10 469	-
Russian Federation	94 572	-	209 164	-	209 164	-	303 736	-
Rwanda	913	-	183	-	183	-	1 096	-
Saint Kitts and Nevis	-	-	183	-	183	98	183	-
Saint Lucia	168	-	276	-	276	203	444	-
Saint Vincent	1 586	-	183	-	183	-	-	1 769
Western Samoa	-	-	183	-	183	98	183	-
San Marino	-	-	367	-	367	-	367	-
Sao Tome and Principe	88	-	183	-	183	-	-	271

**UNEP General Trust Funds**  
Combined Status of Contributions as at 31 December 2003  
(United States Dollars)

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**Schedule 5.1**

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for prior years	Unpaid pledges for 2002 - 2003 and prior years
Saudi Arabia	-	-	101 808	-	101 808	-	-	101 808
Senegal	35	-	1 009	-	1 009	5 010	1 044	-
Seychelles	-	-	367	-	367	1 100	367	-
Sierra Leone	1 915	-	183	-	183	4	2 098	-
Singapore	-	-	52 682	-	52 682	38 710	52 682	-
Slovak Republic	-	-	7 167	-	7 167	4 235	7 167	-
Slovenia	-	-	13 052	-	13 052	7 978	13 052	-
Solomon Islands	1 938	-	183	-	183	-	-	2 119
South Africa	-	-	71 099	-	71 099	40 187	71 099	-
Spain	-	-	489 153	-	489 153	-	489 153	-
Sri Lanka	1 054	-	2 574	-	2 574	-	2 188	1 440
Sudan	3 395	-	1 193	-	1 193	-	-	4 588
Suriname	972	-	550	-	550	-	-	1 522
Swaziland	-	-	367	-	367	-	-	367
Sweden	15	-	193 325	-	193 325	101 133	193 340	-
Switzerland	-	-	228 590	-	228 590	125 486	228 590	-
Syrian Arab Rep.	-	-	13 233	-	13 233	3 750	13 233	-
Tajikistan	1 558	-	457	-	457	-	1 923	92
Togo	88	-	183	-	183	-	-	271
Tonga	88	-	183	-	183	-	271	-
Trinidad and Tobago	-	-	2 939	-	2 939	5 708	2 939	-
Tunisia	-	-	5 327	-	5 327	-	2 553	2 774
Turkey	-	-	80 805	-	80 805	-	80 805	-
Turkmenistan	6 980	-	824	-	824	-	-	7 804
Tuvalu	-	-	92	-	92	-	-	92
Uganda	-	-	827	-	827	409	827	-
Ukraine	-	-	22 224	-	22 224	-	22 224	-
United Arab Emirates	-	-	34 909	-	34 909	-	34 909	-
United Kingdom	-	-	978 017	-	978 017	-	978 017	-
United Republic of Tanzania	1 313	-	644	-	644	19 733	1 957	-
United States of America	-	-	350 000	-	350 000	-	350 000	-
Uruguay	8 053	-	11 774	-	11 774	-	-	19 827
Uzbekistan	11 983	-	3 296	-	3 296	-	3 272	11 987
Vanuatu	88	-	183	-	183	2	271	-
Venezuela	8 383	-	33 823	-	33 823	-	-	42 206
Viet Nam	-	-	2 118	-	2 118	1 376	2 118	-
Yemen	3 774	-	1 487	-	1 487	-	-	5 241
Yugoslavia	-	-	3 230	-	3 230	-	1 381	1 849
Zambia	199	-	367	-	367	-	3	583
Zimbabwe	1 510	-	1 561	-	1 561	-	140	2 931
European Union	-	-	352 231	-	352 231	3 201	352 231	-
Quebec	200 000	-	-	-	-	-	200 000	-
<b>BYL Total</b>	<b>1 611 371</b>	<b>(77)</b>	<b>16 521 753</b>	<b>-</b>	<b>16 521 753</b>	<b>607 613</b>	<b>18 883 583</b>	<b>1 249 464</b>

**General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on  
Biological Diversity**

<b>BZL</b>								
Australia	-	-	10 000	-	10 000	-	10 000	-
Austria	-	-	17 120	-	17 120	-	17 120	-
Central African Republic	3 500	(3 500)	-	-	-	-	-	-
Denmark	108 844	(30 196)	40 000	12 589	52 589	-	91 037	40 000
France	15 947	(15 947)	-	-	-	-	-	-
Germany	-	(480)	108 865	1 101	109 966	-	109 486	-
Ireland	-	-	80 702	1 695	82 397	-	82 397	-
Italy	-	-	161 685	-	161 685	-	161 685	-
Japan	-	-	150 000	-	150 000	-	150 000	-
Netherlands	-	-	92 500	-	92 500	-	92 500	-
New Zealand	-	-	28 736	655	27 391	-	27 391	-
Norway	-	-	151 349	13 382	164 711	-	164 711	-
Spain	-	-	89 631	2 984	92 615	-	92 615	-
Sweden	-	16 196	238 618	1 664	240 280	-	256 475	-
Switzerland	15 000	(15 001)	98 137	-	98 137	-	98 137	-
United Kingdom	-	-	225 895	-	225 895	-	225 895	-
European Union	43 758	(43 758)	28 029	1 620	27 649	-	27 649	-
<b>BZL Total</b>	<b>186 649</b>	<b>(82 688)</b>	<b>1 517 264</b>	<b>35 671</b>	<b>1 552 936</b>	<b>-</b>	<b>1 607 099</b>	<b>40 000</b>

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

<b>CRL</b>								
Anguilla	9 322	-	10 068	-	10 068	-	-	19 390
Antigua and Barbuda	122 278	-	19 390	-	19 390	-	-	141 668
Aruba	-	24 950	17 680	-	17 680	-	-	42 630
Bahamas	-	14 860	19 390	-	19 390	-	34 250	-
Barbados	9 322	-	19 390	-	19 390	-	19 390	9 322
Belize	19 000	-	17 680	-	17 680	-	8 500	28 180
British Virgin Islands	5 505	-	11 440	-	11 440	-	11 005	5 940
Cayman Islands	-	-	10 764	-	10 764	-	5 175	5 589
Colombia	-	-	35 068	-	35 068	-	18 223	16 845
Costa Rica	91 193	(32 220)	21 097	-	21 097	-	55 603	24 467
Cuba	66 723	(21 029)	38 471	-	38 471	-	-	82 165
Dominica	38 183	-	19 390	-	19 390	-	26 841	28 712
Dominican Republic	185 495	-	22 805	-	22 805	-	-	188 300
France	-	-	443 027	-	443 027	-	443 027	-
Grenada	114 790	-	19 390	-	19 390	-	9 322	124 858
Guatemala	171 225	-	21 097	-	21 097	-	-	192 322
Guyana	66 890	-	19 390	-	19 390	-	-	85 180
Haiti	9 322	-	19 390	-	19 390	-	-	28 712
Honduras	40 600	-	19 390	-	19 390	-	-	59 990

**UNEP General Trust Funds**  
**Combined Status of Contributions as at 31 December 2003**  
**(United States Dollars)**

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Jamaica	39 750	-	29 469	-	29 469	-	47 307	21 912
Mexico	29 648	-	83 200	-	83 200	-	67 942	44 906
Montserrat	-	-	5 200	-	5 200	-	5 200	-
Netherlands Antilles	16 470	-	28 712	-	28 712	-	9 322	35 860
Nicaragua	91 110	-	19 390	-	19 390	-	-	110 500
Panama	10 143	-	21 097	-	21 097	-	23 603	7 637
Saint Kitts and Nevis	-	-	5 200	-	5 200	-	2 500	2 700
Saint Lucia	15 000	-	17 680	-	17 680	-	8 500	24 180
Saint Vincent	74 000	(6 500)	17 680	-	17 680	-	32 000	53 180
Suriname	49 349	-	19 390	-	19 390	-	-	68 739
Trinidad and Tobago	20 957	-	22 805	-	22 805	-	19 993	23 769
Turks and Caicos	4 500	-	9 360	-	9 360	-	13 860	-
United States of America	-	-	750 000	-	750 000	-	750 000	-
Venezuela	278 762	-	271 109	-	271 109	-	-	549 871
Miscellaneous	24 950	-	-	-	-	-	24 950	-
<b>CRL Total</b>	<b>1 581 377</b>	<b>(19 939)</b>	<b>2 102 609</b>		<b>2 102 609</b>		<b>1 836 513</b>	<b>2 027 534</b>

<b>CTL</b>	<b>Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)</b>							
Afghanistan	1 228	-	539	35	574	-	1 802	-
Algeria	-	-	6 630	771	7 401	3 281	7 401	-
Antigua and Barbuda	1 185	-	172	29	200	-	-	1 385
Argentina	-	-	96 807	15 606	112 412	-	2 288	110 124
Australia	2 380	-	134 009	323	134 332	76 257	136 712	-
Austria	-	-	81 070	5 136	86 206	-	86 206	-
Azerbaijan	4 733	-	618	99	714	-	5 447	-
Bahamas	-	-	1 148	135	1 281	1 350	1 281	-
Bangladesh	-	-	858	93	952	-	448	504
Barbados	685	-	734	100	834	-	1 519	-
Belarus	14 197	-	3 111	817	3 928	-	3 325	14 800
Belgium	-	-	95 909	13 843	109 552	-	109 552	-
Belize	-	-	86	14	101	-	-	101
Benin	89	-	172	12	184	-	172	101
Bhutan	-	-	47	-	47	-	-	47
Bolivia	214	-	648	100	748	-	(1)	963
Botswana	-	-	858	55	913	469	913	-
Brazil	135 770	-	169 304	21 081	190 385	-	85 330	240 825
Brunei Darussalam	-	-	2 326	179	2 505	-	2 505	-
Bulgaria	488	-	1 038	158	1 195	-	809	1 074
Burkina Faso	-	-	172	20	192	1 148	192	-
Burundi	3 520	-	86	14	101	-	27	3 594
Cambodia	-	-	133	9	142	-	142	-
Cameroon	4 194	-	928	186	1 115	-	-	5 309
Canada	-	-	226 285	24 493	250 778	-	250 778	-
Central African Republic	1 402	-	86	14	101	-	-	1 503
Chad	3 738	-	86	14	101	-	-	3 837
Chile	-	-	15 232	1 565	16 797	-	12 264	4 533
China	-	-	111 603	9 972	121 575	-	121 575	-
Colombia	739	-	13 666	1 132	14 798	-	8 444	7 093
Comoros	4 126	-	86	14	101	-	-	4 227
Congo	867	-	164	16	180	40	1 047	-
Costa Rica	-	-	1 560	162	1 722	58 953	1 722	-
Cote d'Ivoire	3 634	-	772	129	901	-	2 960	1 575
Croatia	-	-	3 028	301	3 329	-	3 329	-
Cuba	-	-	2 341	215	2 556	-	1 150	1 406
Cyprus	1 509	-	3 105	185	3 290	-	4 799	-
Czech Republic	-	-	13 682	583	14 265	358	14 265	-
Democratic People's Republic of Korea	-	-	-	100	100	-	100	-
Democratic Republic of the Congo	3 854	-	475	58	533	-	4 387	-
Denmark	-	-	62 054	3 773	65 826	-	65 826	-
Djibouti	3 149	-	86	14	101	-	47	3 203
Dominica	-	-	86	10	96	385	96	-
Dominican Republic	4 924	-	1 662	215	1 877	-	-	6 801
Ecuador	-	-	1 951	287	2 238	-	-	2 238
Egypt	2 624	-	6 328	875	7 003	-	5 831	3 796
El Salvador	4 179	-	1 311	172	1 483	-	-	5 662
Equatorial Guinea	3 128	-	86	14	101	-	-	3 227
Eritrea	774	-	86	5	92	-	866	-
Estonia	-	-	936	128	1 064	3	1 064	-
Ethiopia	-	-	421	33	454	-	454	-
Fiji	178	-	346	34	380	-	558	-
Finland	-	-	45 612	2 960	48 573	-	48 573	-
France	-	-	557 941	58 678	616 619	-	616 619	-
Gabon	6 203	-	1 240	215	1 455	-	-	7 658
Gambia	-	-	86	10	96	1 540	96	-
Georgia	17 402	-	513	94	607	-	-	18 009
Germany	-	-	841 730	53 740	895 471	-	895 471	-
Ghana	309	-	507	63	569	-	878	-
Greece	-	-	39 303	3 518	42 821	-	42 821	-
Grenada	44	-	86	14	101	-	-	145
Guatemala	1 047	-	1 966	258	2 224	-	-	3 271
Guinea	3 443	-	258	43	301	-	-	3 744
Guinea-Bissau	3 198	-	86	14	101	-	1 236	2 063
Guyana	643	-	86	8	95	-	738	-
Honduras	207	-	351	25	376	-	596	27
Hungary	-	-	10 297	654	10 951	-	10 951	-

UNEP General Trust Funds  
Combined Status of Contributions as at 31 December 2003  
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Schedule 5.1

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Iceland	-	-	6 182	112	6 304	-	6 304	-
India	-	-	27 627	2 681	30 307	-	14 324	15 983
Indonesia	-	-	18 884	1 884	18 778	-	18 778	-
Iran (Islamic Republic of)	157 109	-	19 019	2 307	21 326	-	55 210	123 225
Ireland	-	-	20 190	-	20 190	-	20 190	-
Israel	14 094	-	33 081	4 140	37 221	-	51 315	-
Italy	11 845	-	454 062	54 490	509 352	-	521 197	-
Jamaica	266	-	421	33	454	-	720	-
Japan	-	-	1 715 871	184 443	1 900 313	-	1 900 313	-
Jordan	740	-	809	74	883	-	1 423	-
Kazakhstan	-	-	3 181	432	3 613	-	2 808	1 005
Kenya	-	-	648	38	686	-	686	-
Kuwait	-	-	6 890	-	6 890	-	6 890	-
Latvia	-	-	1 131	172	1 303	2 245	1 303	-
Liberia	3 921	-	125	29	153	-	2 479	1 595
Liechtenstein	-	-	515	33	548	-	548	-
Lithuania	-	-	991	-	991	-	991	-
Luxembourg	-	-	6 398	371	6 769	-	6 769	-
Madagascar	-	-	258	30	288	2 304	288	-
Malawi	1 547	-	172	29	200	-	-	1 747
Malaysia	-	-	18 140	1 900	20 041	-	20 041	-
Mali	2 505	-	172	29	200	-	-	2 705
Malta	-	-	1 248	125	1 374	-	1 374	-
Mauritania	1 047	-	86	14	101	-	-	1 148
Mauritius	-	-	859	94	953	-	953	-
Mexico	27 180	-	89 649	9 534	99 183	3 099	128 343	-
Moldova	202	-	478	-	478	-	647	31
Monaco	-	-	343	22	364	-	364	-
Mongolia	-	-	125	20	146	184	146	-
Morocco	3 507	-	3 658	588	4 246	-	-	7 753
Mozambique	44	-	86	12	98	-	142	-
Myanmar	25	-	781	78	858	-	356	527
Namibia	-	-	601	38	639	-	639	-
Nepal	-	-	343	57	400	-	-	400
Netherlands	-	-	145 015	14 831	159 846	-	159 846	-
New Zealand	-	-	19 902	1 205	21 107	-	21 107	-
Nicaragua	624	-	86	12	98	44	722	-
Niger	3 776	-	125	29	153	-	-	3 929
Nigeria	-	-	4 433	324	4 757	-	4 589	168
Norway	-	-	54 033	3 326	57 359	-	57 359	-
Pakistan	5 335	-	5 056	806	5 862	-	10 717	490
Panama	1 532	(1 532)	1 350	186	1 537	618	1 537	-
Papua New Guinea	1 231	-	554	100	654	-	-	1 885
Paraguay	1 100	-	1 295	201	1 496	-	-	2 596
Peru	921	(2 369)	11 776	1 289	13 065	-	3 234	8 363
Philippines	3 289	-	7 841	175	8 017	5 807	11 286	-
Poland	-	-	25 350	1 089	26 418	-	26 418	-
Portugal	-	-	38 438	2 350	40 788	-	40 788	-
Qatar	-	-	2 048	86	2 136	-	2 136	-
Republic of Korea	-	-	128 109	22 323	150 432	-	108 676	41 756
Romania	2 488	-	4 899	502	5 401	-	7 887	-
Russian Federation	43 473	-	98 186	9 656	107 841	-	151 314	-
Rwanda	-	-	86	14	101	-	-	101
Saint Kitts and Nevis	44	-	86	5	92	-	89	47
Saint Lucia	-	-	133	14	148	-	-	148
Saint Vincent	41	-	86	14	101	-	-	142
Sao Tome and Principe	-	45	47	-	47	-	-	92
Saudi Arabia	-	-	47 852	5 039	52 890	-	26 924	25 966
Senegal	3 601	-	488	62	550	1 792	4 131	-
Seychelles	2 221	-	172	25	198	-	2 417	-
Sierra Leone	-	-	86	9	95	-	48	47
Singapore	-	-	25 391	976	26 367	-	26 367	-
Slovak Republic	-	-	3 378	181	3 569	-	3 569	-
Slovenia	-	-	6 171	333	6 504	-	6 504	-
Somalia	3 736	-	86	14	101	-	-	3 837
South Africa	-	-	33 378	1 996	35 372	19 123	35 372	-
Spain	-	-	218 954	14 126	233 080	-	233 080	-
Sri Lanka	-	-	1 217	65	1 283	-	1 283	-
Sudan	3 978	-	554	100	654	-	-	4 632
Suriname	2 693	-	250	57	307	-	-	3 000
Swaziland	1 475	-	172	29	200	-	-	1 675
Sweden	-	-	90 142	9 674	99 816	-	99 816	-
Switzerland	-	-	106 739	1 133	107 873	-	107 873	-
Thailand	-	-	20 400	1 524	21 925	-	21 925	-
The former Yugoslav Republic of Macedonia	161	196	638	-	638	-	985	-
Togo	3 227	-	86	14	101	-	-	3 328
Trinidad and Tobago	710	-	1 373	143	1 516	-	2 226	-
Tunisia	2 085	-	2 487	282	2 769	-	3 726	1 118
Turkey	-	-	37 758	2 399	40 157	-	40 164	3
Uganda	-	-	390	36	425	1 609	425	-
Ukraine	12 464	-	9 883	2 723	12 606	-	-	25 070
United Arab Emirates	-	-	16 400	970	17 370	-	7 902	9 468
United Kingdom	-	-	457 768	27 762	485 530	-	485 530	-
Tanzania	129	-	304	30	334	-	463	-
United States of America	-	-	2 058 794	287 646	2 346 440	68 686	2 346 440	-
Uruguay	3 516	-	5 619	688	6 307	-	1 851	7 972

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for prior years	Unpaid pledges for 2002 - 2003 and prior years
Uzbekistan	9 503	-	1 490	358	1 848	-	-	11 351
Vanuatu	48	-	86	5	92	-	126	14
Venezuela	28 856	-	15 980	2 293	18 273	-	-	45 129
Viet Nam	-	-	1 023	58	1 081	-	1 081	-
Yemen	1 540	-	670	143	814	-	-	2 354
Yugoslavia	-	-	1 667	-	1 667	-	1 667	-
Zambia	1 636	-	172	17	188	-	1 824	-
Zimbabwe	1 498	-	725	49	774	-	1 895	375
<b>CTL Total</b>	<b>608 919</b>	<b>(3 680)</b>	<b>8 714 291</b>	<b>906 302</b>	<b>9 620 593</b>	<b>249 475</b>	<b>9 401 830</b>	<b>824 010</b>

<b>DUL</b>	<b>GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams</b>							
Germany	485 683	(417 384)	527 194	155 984	683 178	-	751 477	-
GTZ-GMBH	-	-	21 088	-	21 088	-	21 088	-
IBRD/World Bank	-	-	8 000	-	8 000	-	8 000	-
Institution of Civil Engineers	-	-	1 553	-	1 553	-	1 553	-
Netherlands	-	-	893 897	158 538	1 052 434	-	500 000	552 434
Sweden	-	-	438 777	4 936	441 712	-	441 712	-
Switzerland	-	-	293 764	-	293 764	-	293 764	-
United Kingdom	700 000	(700 000)	-	-	-	-	-	-
<b>DUL Total</b>	<b>1 185 683</b>	<b>(1 117 384)</b>	<b>2 182 271</b>	<b>319 458</b>	<b>2 501 729</b>	<b>-</b>	<b>2 017 593</b>	<b>552 434</b>

<b>EAL</b>	<b>Regional Seas Trust Fund for the Eastern African Region</b>							
Comoros	181 300	-	30 200	-	30 200	-	-	211 500
France	-	-	156 000	-	156 000	-	156 000	-
Kenya	479 984	-	90 604	-	90 604	-	3 291	587 297
Madagascar	193 050	-	45 302	-	45 302	-	-	238 352
Mauritius	362 608	-	60 402	-	60 402	-	90 000	333 010
Mozambique	543 918	-	90 604	-	90 604	-	-	634 520
Seychelles	56 349	-	30 200	-	30 200	-	14 980	71 569
Somalia	154 100	-	30 200	-	30 200	-	-	184 300
South Africa	-	-	75 000	-	75 000	-	37 500	37 500
United Republic of Tanzania	543 918	-	90 604	-	90 604	-	-	634 520
<b>EAL Total</b>	<b>2 515 223</b>	<b>-</b>	<b>699 116</b>	<b>-</b>	<b>699 116</b>	<b>-</b>	<b>301 771</b>	<b>2 912 568</b>

<b>EBL</b>	<b>General Trust Fund for Implementing National Biodiversity Strategies and Action Plans</b>							
Denmark	-	-	184 281	-	184 281	-	184 281	-
Hungary	3 000	-	17 000	-	17 000	-	20 000	-
International Union for the Conservation of Nature and Natural Resources (IUCN)	-	-	13 722	-	13 722	-	13 722	-
Netherlands	107 871	-	-	-	-	-	-	107 871
European Union	21 785	-	-	-	-	-	-	21 785
<b>EBL Total</b>	<b>132 636</b>	<b>-</b>	<b>215 003</b>	<b>-</b>	<b>215 003</b>	<b>-</b>	<b>218 003</b>	<b>129 636</b>

<b>EGL</b>	<b>GTF to Establish a Secretariat for the Environment Management Group in the International Environment House, Geneva</b>							
Switzerland	-	-	302 115	-	302 115	-	302 115	-
<b>EGL Total</b>	<b>-</b>	<b>-</b>	<b>302 115</b>	<b>-</b>	<b>302 115</b>	<b>-</b>	<b>302 115</b>	<b>-</b>

<b>ESL</b>	<b>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</b>							
Australia	-	-	40 000	-	40 000	-	20 000	20 000
Cambodia	5 000	-	10 000	-	10 000	-	10 000	5 000
China	-	-	60 000	-	60 000	-	60 000	-
Indonesia	40 000	-	40 000	-	40 000	-	20 000	60 000
Malaysia	-	-	37 400	-	37 400	-	37 400	-
Philippines	35 190	-	50 000	-	50 000	-	29 819	55 571
Republic of Korea	-	-	30 000	-	30 000	-	30 000	-
Singapore	-	-	20 000	-	20 000	-	20 000	-
Thailand	42 308	-	41 800	-	41 800	-	42 308	41 800
Viet Nam	7 000	-	14 000	-	14 000	-	-	21 000
<b>ESL Total</b>	<b>129 498</b>	<b>-</b>	<b>343 200</b>	<b>-</b>	<b>343 200</b>	<b>-</b>	<b>289 327</b>	<b>203 371</b>

<b>ETL</b>	<b>Trust Fund for the Environmental Training Network in Latin America and the Caribbean</b>							
Barbados	-	-	10 000	-	10 000	-	10 000	-
Bolivia	25 000	-	-	-	-	-	-	25 000
Brazil	-	-	37 192	-	37 192	-	37 192	-
Colombia	-	-	44 644	-	44 644	-	44 644	-
Costa Rica	27 584	-	-	-	-	-	10 126	17 458
Cuba	40 000	-	-	-	-	-	5 000	35 000
Dominican Republic	15 000	-	-	-	-	-	-	15 000
Ecuador	4 999	-	3 000	-	3 000	-	7 999	-
El Salvador	30 000	-	-	-	-	-	-	30 000
Guatemala	-	-	5 000	-	5 000	-	5 000	-
Honduras	30 000	-	-	-	-	-	-	30 000
Mexico	-	-	48 876	-	48 876	48 284	48 876	-
Nicaragua	30 000	-	4 866	-	4 866	-	4 866	30 000
Paraguay	2 029	-	-	-	-	-	-	2 029
Peru	47 568	-	-	-	-	-	-	47 568
UNDP Res Rep Colombia	-	-	5 975	-	5 975	-	5 975	-
Universidad Nacional Autonoma-Mexico	-	-	4 245	-	4 245	-	4 245	-
<b>ETL Total</b>	<b>252 178</b>	<b>-</b>	<b>163 797</b>	<b>-</b>	<b>163 797</b>	<b>48 284</b>	<b>183 922</b>	<b>232 053</b>



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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
<b>FIL</b> <u>General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment</u>								
Financial Institution Initiative (FII)	-	-	194 982	-	194 982	-	194 982	-
<b>FIL Total</b>	-	-	194 982	-	194 982	-	194 982	-
<b>GPL</b> <u>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</u>								
Australia	-	-	59 580	-	59 580	-	59 580	-
Belgium	-	-	1 132 354	-	1 132 354	-	1 132 354	-
Canada	183 050	(135 984)	-	-	-	-	47 066	-
Sweden	9 524	-	-	1 237	1 237	-	10 760	-
United States of America	-	-	255 000	-	255 000	-	255 000	-
<b>GPL Total</b>	192 574	(135 984)	1 446 934	1 237	1 448 170	-	1 504 760	-
<b>IGL</b> <u>GTF Activities of the Open-Ended Group of Ministers on International Environment Governance</u>								
Canada	100 000	-	78 616	4 165	82 781	-	182 781	-
France	67 455	-	-	-	-	-	67 455	-
United Kingdom	35 714	-	-	8 691	8 691	-	-	44 405
<b>IGL Total</b>	203 169	-	78 616	12 856	91 472	-	250 236	44 405
<b>MCL</b> <u>GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds</u>								
Canada	-	-	53 476	-	53 476	-	53 476	-
Denmark	-	-	165 605	-	165 605	-	165 605	-
Finland	-	-	17 608	-	17 608	-	17 608	-
France	-	-	27 397	-	27 397	-	27 397	-
Malta	1 000	-	-	-	-	-	1 000	-
Norway	-	-	279 029	-	279 029	-	279 029	-
Sweden	-	-	70 493	-	70 493	-	70 493	-
United Kingdom	-	-	15 775	-	15 775	-	15 775	-
United States of America	-	-	800 000	-	800 000	-	800 000	-
<b>MCL Total</b>	1 000	-	1 429 384	-	1 429 384	-	1 430 384	-
<b>MEL</b> <u>Trust Fund for the Protection of the Mediterranean Sea Against Pollution</u>								
Albania	25	-	7 015	-	7 015	-	3 490	3 550
Algeria	51 834	-	105 228	-	105 228	-	104 186	52 876
Bosnia	53 955	-	30 066	-	30 066	-	84 021	-
Croatia	47 883	-	97 208	-	97 208	-	145 091	-
Cyprus	-	-	14 030	-	14 030	-	14 030	-
Egypt	165	-	49 107	-	49 107	-	24 431	24 841
France	-	-	3 805 182	-	3 805 182	-	3 805 182	-
Greece	138 714	-	281 605	-	281 605	-	420 315	-
Israel	-	-	147 315	-	147 315	-	147 315	-
Italy	590 683	-	3 143 780	-	3 143 780	-	3 734 443	-
Lebanon	25	-	7 015	-	7 015	-	3 490	3 550
Libyan Arab Jamahiriya	-	-	197 426	-	197 426	-	-	197 426
Malta	25	-	7 015	-	7 015	-	3 515	3 525
Monaco	-	-	7 015	-	7 015	-	7 015	-
Morocco	27 375	-	28 062	-	28 062	-	-	55 437
Slovenia	-	-	67 144	-	67 144	-	67 144	-
Spain	-	-	1 502 230	-	1 502 230	-	1 502 230	-
Syrian Arab Republic	7 426	-	28 062	-	28 062	-	21 385	14 103
Tunisia	-	-	21 045	-	21 045	-	21 045	-
Turkey	-	-	225 486	-	225 486	-	225 486	-
Yugoslavia	489 975	-	-	-	-	-	500	489 475
European Union	-	-	250 541	-	250 541	2 226	250 541	-
<b>MEL Total</b>	1 388 085	-	10 021 557	-	10 021 557	2 226	10 584 859	824 783
<b>MPL</b> <u>Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer</u>								
Argentina	54 754	-	54 025	-	54 025	-	54 754	54 025
Australia	-	-	76 471	-	76 471	-	76 471	-
Austria	-	-	44 497	-	44 497	-	44 472	25
Azerbaijan	12 847	-	-	-	-	37 153	12 847	-
Belarus	50 468	-	-	-	-	-	-	50 468
Belgium	-	-	53 063	-	53 063	-	53 063	-
Brazil	43 136	-	104 638	-	104 638	-	94 082	53 692
Canada	-	-	120 242	-	120 242	-	120 242	-
Chile	-	-	9 316	-	9 316	6 448	9 316	-
China	-	-	72 024	-	72 024	-	72 024	-
Colombia	4 559	-	8 678	-	8 678	-	13 160	77
Czech Republic	-	-	8 747	-	8 747	-	8 747	-
Denmark	-	-	35 204	-	35 204	-	35 204	-
Finland	-	-	24 530	-	24 530	-	24 530	-
France	-	-	303 868	-	303 868	-	303 868	-
Georgia	13 594	-	-	-	-	-	-	13 594
Germany	-	-	459 103	-	459 103	-	459 103	-
Greece	-	-	25 326	-	25 326	7	25 326	-
Hungary	-	-	5 641	-	5 641	-	5 641	-
India	75	-	16 034	-	16 034	-	16 106	-
Indonesia	9 017	-	9 386	-	9 386	-	9 017	9 386
Iran (Islamic Republic of)	105 447	-	11 855	-	11 855	-	73 721	43 581
Ireland	-	-	13 834	-	13 834	1 744	13 834	-
Israel	-	-	19 498	-	19 498	-	19 498	-
Italy	-	-	238 019	-	238 019	-	238 019	-
Japan	-	-	917 195	-	917 195	-	917 195	-
Kuwait	-	-	6 904	-	6 904	-	6 904	-

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Libyan Arab Jamahiriya	2 709	-	-	-	-	-	-	2 709
Malaysia	-	-	11 048	-	11 048	-	11 048	-
Mexico	36 516	-	51 051	-	51 051	-	55 652	31 915
Netherlands	-	-	81 667	-	81 667	9 197	81 667	-
New Zealand	-	-	11 329	-	11 329	-	11 329	-
Nigeria	4 094	-	-	-	-	-	4 094	-
Norway	-	-	30 383	-	30 383	-	30 383	-
Peru	-	-	5 548	-	5 548	-	-	5 548
Philippines	-	-	2 458	-	2 458	-	2 416	42
Poland	-	-	16 257	-	16 257	-	16 257	-
Portugal	-	-	21 722	-	21 722	-	21 722	-
Republic of Korea	-	-	87 004	-	87 004	-	87 004	-
Russian Federation	-	-	56 168	-	56 168	-	56 168	-
Saudi Arabia	-	-	26 053	-	26 053	6 467	26 053	-
Singapore	-	-	18 468	-	18 468	-	18 453	15
South Africa	-	-	19 170	-	19 170	-	10 004	9 166
Spain	-	-	118 387	-	118 387	-	118 387	-
Sweden	30	(10)	48 239	-	48 239	-	48 234	25
Switzerland	-	-	54 077	-	54 077	-	54 077	-
Thailand	20	-	12 788	-	12 788	-	12 808	-
Turkey	-	-	20 692	-	20 692	-	20 692	-
Ukraine	33 653	-	-	-	-	-	33 653	-
United Arab Emirates	46 813	(74)	9 504	-	9 504	-	35 874	20 370
United Kingdom	-	-	409 489	-	409 489	-	409 489	-
United States of America	3 328 539	-	1 042 617	-	1 042 617	-	950 000	3 421 156
Uzbekistan	4 654	-	-	-	-	-	-	4 654
Venezuela	-	694	9 785	-	9 785	28 623	10 479	-
Yugoslavia	43 724	-	-	-	-	-	-	43 724
European Union	-	-	119 300	-	119 300	-	118 868	432
<b>MPL Total</b>	<b>3 794 649</b>	<b>611</b>	<b>4 921 321</b>	<b>-</b>	<b>4 921 321</b>	<b>88 639</b>	<b>4 951 977</b>	<b>3 764 604</b>

<b>MSL</b>	<b>Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals</b>							
Albania	-	-	96	-	96	-	-	96
Argentina	48 989	-	80 903	-	80 903	-	-	129 892
Australia	-	-	111 406	-	111 406	-	111 406	-
Belgium	44 274	-	80 303	-	80 303	-	95 261	29 316
Benin	-	-	144	-	144	34	144	-
Bolivia	-	-	256	-	256	-	-	256
Bulgaria	362	-	856	-	856	-	1 218	-
Burkina Faso	1 072	-	144	-	144	-	-	1 216
Cameroon	1 795	-	808	-	808	-	-	2 603
Chad	976	-	72	-	72	-	-	1 048
Chile	4 470	-	12 227	-	12 227	-	16 897	-
Congo	362	-	150	-	150	-	118	394
Croatia	1 181	-	2 439	-	2 439	-	3 620	-
Cyprus	-	-	1 216	-	1 216	-	1 216	-
Czech Republic	-	-	10 778	-	10 778	-	10 778	-
Democratic Republic of the Congo	1 598	-	408	-	408	-	-	2 006
Denmark	-	-	51 658	-	51 658	-	51 658	-
Egypt	-	-	5 193	-	5 193	-	2 600	2 593
Finland	-	-	38 431	-	38 431	-	38 431	-
France	-	-	468 801	-	468 801	-	468 801	-
Gambia	13	-	71	-	71	-	-	84
Georgia	382	-	436	-	436	-	-	818
Germany	-	-	707 022	-	707 022	-	707 022	-
Ghana	-	15	440	-	440	89	455	-
Greece	11 536	-	31 294	-	31 294	7	42 830	-
Guinea	1 467	-	216	-	216	-	1 587	96
Guinea-Bissau	1 401	-	72	-	72	-	-	1 473
Hungary	-	-	8 641	-	8 641	-	8 641	-
India	10 708	-	22 876	-	22 876	-	22 639	11 033
Ireland	-	-	18 372	-	18 372	10 513	18 372	-
Israel	-	-	27 285	-	27 285	-	27 285	-
Italy	36 420	-	379 622	-	379 622	-	416 042	-
Jordan	-	-	256	-	256	-	-	256
Kenya	-	-	536	-	536	143	536	-
Latvia	559	-	1 000	-	1 000	-	1 559	-
Libyan Arab Jamahiriya	-	-	2 145	-	2 145	-	-	2 145
Liechtenstein	-	-	432	-	432	-	432	-
Luxembourg	-	-	5 281	-	5 281	-	5 281	-
Lithuania	-	-	1 077	-	1 077	1 297	1 077	-
Macedonia	454	-	352	-	352	167	806	-
Mali	1 433	-	144	-	144	-	-	1 577
Malta	261	-	1 022	-	1 022	1 144	1 283	-
Mauritania	778	-	72	-	72	-	-	850
Monaco	-	-	288	-	288	-	288	-
Mongolia	-	-	112	-	112	-	112	-
Morocco	1 348	-	3 048	-	3 048	-	1 348	3 048
Netherlands	-	-	120 919	-	120 919	-	120 903	16
New Zealand	-	-	16 420	-	16 420	8 618	16 420	-
Niger	1 434	-	112	-	112	-	-	1 546
Nigeria	7 784	-	3 457	-	3 457	-	6 731	4 510
Norway	-	-	45 080	-	45 080	-	45 080	-
Pakistan	5 611	-	4 313	-	4 313	-	9 924	-

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Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Panama	-	-	1 098	-	1 098	1 398	1 098	-
Paraguay	1 072	-	1 072	-	1 072	-	-	2 144
Peru	5 699	-	7 737	-	7 737	-	6 715	6 721
Philippines	-	-	6 441	-	6 441	2 350	6 441	-
Poland	-	-	19 941	-	19 941	-	19 941	-
Portugal	-	-	32 030	-	32 030	-	32 030	-
Republic of Moldova	239	-	451	-	451	-	690	-
Romania	-	-	4 097	-	4 097	-	4 097	-
Sao Tome and Principe	3	-	71	-	71	-	-	74
Saudi Arabia	-	-	40 215	-	40 215	-	40 215	-
Senegal	1 565	-	400	-	400	135	1 965	-
Slovak Republic	-	-	2 776	-	2 776	1 538	2 776	-
Slovenia	-	-	5 033	-	5 033	-	5 033	-
Somalia	1 401	-	72	-	72	-	-	1 473
South Africa	12 029	-	27 701	-	27 701	14 590	39 730	-
Spain	85 160	-	184 274	-	184 274	-	269 434	-
Sri Lanka	265	-	992	-	992	-	480	777
Sweden	15	-	76 030	-	76 030	-	43 154	32 891
Switzerland	-	-	89 185	-	89 185	-	89 185	-
Tajikistan	-	-	32	-	32	-	-	32
Togo	1 310	-	72	-	72	-	-	1 382
Tunisia	-	-	2 080	-	2 080	1 038	2 080	-
Uganda	240	-	318	-	318	-	378	180
Ukraine	12 997	-	9 298	-	9 298	-	-	22 295
United Kingdom	-	-	380 906	-	380 906	-	380 906	-
United Republic of Tanzania	538	(419)	248	-	248	-	367	-
Uruguay	4 026	-	4 481	-	4 481	-	1 387	7 120
Uzbekistan	2 801	-	1 352	-	1 352	-	-	4 153
European Union	-	-	80 804	-	80 804	-	80 540	346
<b>MSL Total</b>	<b>316 116</b>	<b>(404)</b>	<b>3 247 997</b>	<b>-</b>	<b>3 247 997</b>	<b>43 080</b>	<b>3 287 250</b>	<b>276 459</b>
<b>Coastal and Marine Environment and the Resources of</b>								
<b>PNL</b>	<b>Northwest Pacific Region</b>							
China	-	-	80 000	-	80 000	-	80 000	-
Japan	125 000	-	248 869	1 131	250 000	-	250 000	125 000
Republic of Korea	-	-	200 000	-	200 000	-	200 000	-
Russian Federation	100 000	-	100 000	-	100 000	-	-	200 000
<b>PNL Total</b>	<b>225 000</b>	<b>-</b>	<b>628 869</b>	<b>1 131</b>	<b>630 000</b>	<b>-</b>	<b>530 000</b>	<b>325 000</b>
<b>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 &amp; Tech Assistance Activities</b>								
<b>POL</b>								
Australia	-	-	49 811	-	49 811	-	49 811	-
Belgium	-	-	347 799	-	347 799	-	347 799	-
Canada	-	-	3 151 095	-	3 151 095	-	3 151 095	-
Czech Republic	-	-	3 000	-	3 000	-	3 000	-
Denmark	350 000	(350 000)	14 838	-	14 838	-	14 838	-
Finland	-	-	19 810	-	19 810	-	19 810	-
France	-	-	51 125	-	51 125	-	51 125	-
Germany	-	-	396 517	-	396 517	-	328 949	67 568
Iceland	-	-	24 000	-	24 000	-	24 000	-
Italy	-	-	200 000	-	200 000	-	200 000	-
Japan	-	-	100 000	-	100 000	-	100 000	-
Luxembourg	-	-	19 167	-	19 167	-	19 167	-
New Zealand	-	-	58 223	-	58 223	-	58 223	-
Netherlands	-	-	196 441	-	196 441	-	196 441	-
Norway	-	-	130 530	-	130 530	-	130 530	-
Sweden	-	-	219 692	-	219 692	-	219 692	-
Switzerland	-	-	496 809	-	496 809	-	496 809	-
United Kingdom	-	-	378 435	-	378 435	-	378 435	-
United States of America	428 264	(224 197)	3 109 197	-	3 109 197	7 986	3 313 264	-
European Union	21 065	-	66 999	-	66 999	-	88 064	-
Inuit Circumpolar Conference	4 184	-	732	-	732	-	4 916	-
<b>POL Total</b>	<b>803 513</b>	<b>(574 197)</b>	<b>9 034 020</b>	<b>-</b>	<b>9 034 020</b>	<b>7 986</b>	<b>9 195 769</b>	<b>67 568</b>
<b>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</b>								
<b>PPL</b>								
Australia	-	-	18 653	-	18 653	-	18 653	-
Austria	-	-	32 390	-	32 390	-	32 390	-
Belgium	-	-	231 863	-	231 863	-	231 863	-
Canada	-	-	51 451	-	51 451	-	51 451	-
European Union	-	-	97 138	-	97 138	-	97 138	-
Finland	-	-	18 529	-	18 529	-	18 529	-
France	-	-	51 125	-	51 125	-	51 125	-
Germany	-	-	679 519	-	679 519	-	679 519	-
Italy	234 753	-	-	-	-	-	234 753	-
Japan	-	-	100 000	-	100 000	-	100 000	-
Madagascar	-	-	958	-	958	-	958	-
Netherlands	24 999	-	230 295	-	230 295	-	255 294	-
Norway	-	-	67 269	-	67 269	-	67 269	-
Sweden	-	-	114 738	-	114 738	-	114 738	-
Switzerland	77 301	-	710 000	-	710 000	-	787 301	-
United Kingdom	-	-	299 560	-	299 560	-	299 560	-
United States of America	-	-	1 000 000	-	1 000 000	-	1 000 000	-
<b>PPL Total</b>	<b>337 053</b>	<b>-</b>	<b>3 703 489</b>	<b>-</b>	<b>3 703 489</b>	<b>-</b>	<b>4 040 542</b>	<b>-</b>

UNEP General Trust Funds  
Combined Status of Contributions as at 31 December 2003  
(United States Dollars)

Schedule 5.1

A/59/5/Add.6

Countries/ Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
<b>SOL</b>								
<b>GTF for Financing Activities on Research &amp; Observations to Vienna Convention</b>								
Finland	-	-	5 700	-	5 700	-	5 700	-
<b>SOL Total</b>	-	-	5 700	-	5 700	-	5 700	-
<b>VCL</b>								
<b>Trust Fund for the Vienna Convention for the Protection of the Ozone Layer</b>								
Argentina	3 197	-	15 536	-	15 536	-	3 197	15 536
Australia	-	-	21 127	-	21 127	-	21 127	-
Austria	-	-	13 168	-	13 168	-	13 168	-
Azerbaijan	2 429	-	-	-	-	-	-	2 429
Belgium	-	-	15 489	-	15 489	-	15 489	-
Brazil	39 853	-	23 211	-	23 211	-	56 119	6 945
Canada	-	-	37 643	-	37 643	-	37 643	-
Chile	-	-	2 120	-	2 120	-	2 120	-
China	-	-	15 454	-	15 454	-	15 454	-
Colombia	-	-	1 789	-	1 789	-	1 480	309
Czech Republic	-	-	1 773	-	1 773	-	1 773	-
Denmark	-	-	9 829	-	9 829	-	9 829	-
Finland	-	-	7 521	-	7 521	-	7 521	-
France	-	-	91 163	-	91 163	-	91 163	-
Georgia	2 649	-	-	-	-	-	-	2 649
Germany	-	-	137 384	-	137 384	-	137 384	-
Greece	-	-	5 447	-	5 447	7	5 447	-
Hungary	-	-	1 676	-	1 676	-	1 676	-
India	50	-	4 297	-	4 297	-	4 347	-
Indonesia	542	-	2 660	-	2 660	-	-	3 202
Iran (Islamic Republic of)	16 188	-	2 570	-	2 570	-	11 465	7 293
Ireland	-	-	3 331	-	3 331	-	3 331	-
Israel	-	-	5 076	-	5 076	-	5 076	-
Italy	-	-	74 838	-	74 838	-	80 120	14 718
Japan	20 000	-	284 202	-	284 202	-	284 202	20 000
Kuwait	-	-	1 843	-	1 843	-	1 843	-
Libyan Arab Jamahiriya	-	-	1 371	-	1 371	-	-	1 371
Malaysia	-	-	2 707	-	2 707	-	2 707	-
Mexico	-	-	14 158	-	14 158	5 539	14 158	-
Netherlands	-	-	23 097	-	23 097	-	23 075	22
New Zealand	-	-	3 144	-	3 144	-	3 144	-
Nigeria	735	-	-	-	-	-	735	-
Norway	-	-	8 622	-	8 622	-	8 622	-
Peru	-	-	343	-	343	-	-	343
Poland	-	-	3 265	-	3 265	-	3 265	-
Portugal	-	-	6 109	-	6 109	-	6 109	-
Republic of Korea	-	-	16 503	-	16 503	-	16 503	-
Russian Federation	-	-	15 396	-	15 396	-	15 396	-
Saudi Arabia	-	-	7 825	-	7 825	18 266	7 825	-
Singapore	-	-	3 121	-	3 121	-	3 121	-
South Africa	-	-	5 233	-	5 233	-	4 047	1 186
Spain	-	-	35 970	-	35 970	-	35 970	-
Sweden	31	-	14 915	-	14 915	-	14 926	20
Switzerland	-	-	17 137	-	17 137	-	17 137	-
Thailand	20	-	2 754	-	2 754	-	2 774	-
Turkey	-	-	6 144	-	6 144	-	6 144	-
Ukraine	-	-	2 101	-	2 101	-	2 101	-
United Arab Emirates	514	1 331	2 007	-	2 007	-	57	3 795
United Kingdom	-	-	72 393	-	72 393	-	72 393	-
United States of America	468 412	-	347 181	-	347 181	-	175 000	640 593
Uzbekistan	1 083	-	-	-	-	-	-	1 083
Venezuela	-	-	2 373	-	2 373	18	-	-
Yugoslavia	13 302	-	-	-	-	-	-	13 302
European Union	-	-	35 034	-	35 034	105	35 034	-
<b>VCL Total</b>	<b>569 005</b>	<b>1 331</b>	<b>1 428 050</b>	<b>-</b>	<b>1 428 050</b>	<b>23 925</b>	<b>1 261 217</b>	<b>734 796</b>
<b>WAL</b>								
<b>Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region</b>								
Senegal	-	-	15 000	-	15 000	-	15 000	-
<b>WAL Total</b>	-	-	15 000	-	15 000	-	15 000	-
<b>WPL</b>								
<b>GTF to Provide Supp to the Global Environ Monitoring Sys/Water Prog Office</b>								
Canada	-	-	711 926	-	711 926	-	711 926	-
<b>WPL Total</b>	-	-	711 926	-	711 926	-	711 926	-
<b>Total General Trust Funds</b>	<b>21 147 796</b>	<b>(2 287 580)</b>	<b>87 024 210</b>	<b>1 322 637</b>	<b>87 206 728</b>	<b>1 688 794</b>	<b>88 024 464</b>	<b>18 039 115</b>

**Unpaid Pledges for 2002 - 2003 and Prior Years**

Within one year	3 401 154
One year and over	14 637 961
<b>Total</b>	<b>18 039 115</b>

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

**Statement of income and expenditure and changes in reserves and fund balances  
for the biennium 2002-2003 ended 31 December 2003**

(United States dollars)

		2003	2001
<b>Income</b>	<b>Reference</b>		
Voluntary contributions	Sch 6.1	283 821 989	277 719 870
Interest income		18 320 868	42 853 142
Miscellaneous income		12 425 764	639 279
<b>Total income</b>		<b>314 568 621</b>	<b>321 212 291</b>
<b>Expenditure</b>			
Staff and other personnel costs		5 083 969	3 848 879
Contractual services		975 974	722 393
Travel		361 562	332 957
Operating expenses		671 508	1 554 419
Acquisitions		683 379	356 232
Programme support costs	Statement X	485 338	376 170
UNEP managed activities	See note below	17 832 017	14 178 303
UNDP managed activities		67 666 472	108 102 795
UNIDO managed activities		68 879 082	68 140 088
World Bank managed activities		135 793 574	157 840 408
<b>Total Expenditure</b>		<b>298 413 775</b>	<b>353 453 542</b>
Excess/(shortfall) of income over expenditure		16 154 846	(32 241 251)
Prior period adjustments		196 945	(307 028)
<b>Net excess/(shortfall) of income over expenditure</b>		<b>16 351 791</b>	<b>(32 628 276)</b>
<b>Reserves and fund balances, beginning of period</b>		<b>546 337 421</b>	<b>578 865 687</b>
<b>Reserves and fund balances, end of period</b>		<b>562 689 212</b>	<b>546 337 421</b>

**Statement of assets, liabilities, reserves and fund balances  
as at 31 December 2003**

<b>Assets</b>			
Cash and term deposits	Sch 3.1	73 537 204	96 205 222
Interfund receivable	Note 6	7 278 955	-
Voluntary pledges receivable	Sch 6.1	163 566 703	139 764 005
Other accounts receivable		168 938	478 392
Promissory notes		128 945 032	95 184 037
Advances provided to implementing agencies		193 001 241	217 073 573
Deferred charges		18 621	4 618
<b>Total assets</b>		<b>564 514 694</b>	<b>548 709 847</b>
<b>Liabilities</b>			
Interfund payable	Note 6	-	273 685.00
Other accounts payable		236 248.00	522 520.00
Reserve for obligations		354 375.00	168 564.00
Deferred credits		1 234 859.00	1 406 657.00
<b>Total liabilities</b>		<b>1 826 482.00</b>	<b>2 372 426.00</b>
<b>Reserves and fund balances</b>			
Cumulative surplus		562 689 212	546 337 421
<b>Total reserves and fund balances</b>		<b>562 689 212</b>	<b>546 337 421</b>
<b>Total liabilities, reserves and fund balances</b>		<b>564 514 694</b>	<b>548 709 847</b>

**Statement of cash flow  
for the biennium 2002-2003 ended 31 December 2003**

<b>Cash flows from operating activities</b>		
Net excess/(shortfall) of income over expenditure	16 351 791	(32 628 276)
Increase in voluntary pledges receivable	(23 802 090)	157 067 477
(Increase)/decrease in accounts receivable	309 454	(99 537)
Increase in deferred charges	(14 003)	3 114
Increase other accounts payable	(286 272)	367 938
Increase reserve for obligations	184 811	(1 899)
Less: interest income	(18 320 868)	(42 853 142)
<b>Net cash from operating activities</b>	<b>(25 577 785)</b>	<b>81 855 875</b>
<b>Cash flows from investing and financing activities</b>		
Increase in promissory notes	(31 760 995)	(13 411 116)
(Increase)/decrease in net advances provided to/by implementing agencies	24 072 332	105 757 712
Increase/(decrease) in interfund payable	(7 550 640)	(295 326)
Increase/(decrease) in deferred credits	(171 798)	(146 280 910)
Plus: interest income	18 320 868	42 853 142
<b>Net cash flow from investing and financing activities</b>	<b>2 909 767</b>	<b>(10 355 598)</b>
<b>Cash flow from other sources</b>		
Net increase/(decrease) in cash and term deposits	(22 668 018)	71 500 077
Cash and term deposits, beginning of period	96 205 222	24 705 145
Cash and term deposits, end of period	73 537 204	96 205 222

**Changes to previous years expenditures as reported by the major implementing agencies.**

The reported expenditure includes the changes in prior period expenditures as reported by the implementing agencies and treated as part of the current year expenditures.

For easy monitoring of the expenditures reported by the major implementing agencies, (UNDP, UNEP, UNIDO and WB-IBRD), the Treasurer has adopted the practice of recording any changes reported by these agencies against previous period(s) expenditures, as part of the current period transactions.

In this regard, the total expenditures reflected in the current accounts include an amount of US\$20,027,231 relating to previous periods but reported in the current period.

Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone LayerStatus of Contributions as at 31 December 2003

(United States Dollars)

Countries/Organizations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
Australia	127 857	(127 857)	4 975 390	220 445	5 196 835		5 115 156	80 678
Austria	-	-	3 543 751	174 658	3 718 409		3 718 409	-
Azerbaijan	784 586	-	44 634	-	44 534		100 000	729 120
Belarus	2 323 437	-	173 848	-	173 848		-	2 497 285
Belgium	-	-	3 880 853	213 080	3 893 933		3 893 933	-
Bulgaria	31 824	-	56 800	-	56 800		88 624	-
Canada	-	-	7 710 814	879 796	8 590 610	1 234 859	8 590 610	-
Czech Republic	-	-	460 582	38 275	498 867		498 867	-
Denmark	-	-	2 412 042	179 610	2 591 652		1 141 129	1 450 523
Estonia	-	-	44 336	-	44 336		44 336	-
Finland	103 927	-	1 984 076	254 078	2 238 154		2 238 154	103 927
France	7 308 085	-	23 160 305	5 153 010	28 313 315		28 313 315	7 308 085
Germany	-	-	23 264 788	2 467 613	25 732 411		25 560 925	171 486
Greece	353 197	-	1 518 809	184 144	1 702 953		565 735	1 490 415
Hungary	-	-	386 967	-	386 967		386 967	-
Iceland	20 004	-	126 629	10 426	137 054		157 058	-
Ireland	-	-	874 110	30 282	904 372		904 372	-
Israel	860 264	-	1 286 333	37 545	1 323 878		199 901	1 984 241
Italy	1 833 602	-	15 224 929	1 506 564	16 731 493		16 603 910	1 961 185
Japan	10 836 933	-	68 013 908	-	68 013 908		68 013 908	10 836 933
Latvia	73 903	-	59 411	-	59 411		133 314	-
Liechtenstein	-	-	21 577	-	21 577		10 050	11 527
Lithuania	338 144	(20 111)	69 510	-	69 510		-	387 543
Luxembourg	-	-	288 214	7 103	295 317		295 317	-
Maldives	-	-	1 500	-	1 500		1 500	-
Monaco	-	-	14 385	-	14 385		14 385	-
Netherlands	-	-	5 923 190	172 699	6 095 889		6 095 889	-
New Zealand	-	-	754 078	50 439	804 517		804 517	-
Norway	-	-	2 140 152	284 474	2 404 626		2 404 626	-
Poland	233 712	-	959 582	-	959 582		224 930	968 364
Portugal	35 876	-	1 460 301	155 082	1 615 383		755 969	895 290
Russian Federation	84 325 065	-	4 796 102	-	4 796 102		-	89 121 167
Slovak Republic	-	-	131 413	-	131 413		131 413	-
Slovenia	-	-	155 619	-	155 619		155 619	-
Spain	-	-	8 710 309	504 095	9 214 404		8 238 807	975 597
Sweden	58 126	-	3 068 182	685 421	3 733 603		3 791 729	-
Switzerland	-	-	4 763 422	203 007	4 966 429		4 942 429	24 000
Tajikistan	77 163	-	10 296	-	10 296		-	87 459
Turkmenistan	262 555	-	19 163	-	19 163		-	281 718
Ukraine	7 206 751	-	607 657	-	607 657		-	7 814 408
United Kingdom	500 037	-	19 414 330	1 441 527	20 855 857		20 855 857	500 037
United States of America	21 718 276	-	71 426 668	-	71 426 668		59 631 041	33 513 901
Uzbekistan	350 701	-	83 106	-	83 106		61 973	371 834
<b>Total</b>	<b>139 764 005</b>	<b>(147 968)</b>	<b>283 821 989</b>	<b>14 813 350</b>	<b>298 635 339</b>	<b>1 234 859</b>	<b>274 684 673</b>	<b>163 566 703</b>

Unpaid Pledges for 2002 - 2003 and Prior Years

Within one year	43 871 672
One year and over	119 695 031
<b>Total</b>	<b>163 566 703</b>

**UNEP Technical Cooperation  
Trust Funds**

 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)

 Technical Cooperation  
Trust Fund in Support of  
the UNEPnet  
Implementation Centre  
(Financed by the  
Government of Norway)

 Technical Cooperation  
Trust Fund to Assist  
Developing Countries to  
Take Action in  
Accordance with Agenda  
21 (Financed by the  
Government of Sweden)

 TC Trust Fund for Sr Tech  
Coop/Liaison Officer -  
UNEP Brussels

 Technical Cooperation  
Trust Fund to Support  
Establishment of Regional  
Centres under the Basel  
Convention (Financed by  
the Government of  
Switzerland)

 Technical Cooperation  
Trust Fund to Provide  
Consultancies to  
Developing Countries  
(Financed by the  
Government of Finland)

 Technical Cooperation  
Trust Fund for Financing of  
Professional Officers  
(Financed by the  
Government of Finland)

**Combined statement of income and expenditure  
for the biennium 2002-2003 ended 31 December  
2003**

(United States dollars)

**Reference****Income**

Voluntary contributions	-	-	-	187 754	-	-	158 464
Interest income	27 311	-	9 618	3	9 155	379	22 056
Miscellaneous income	-	324	-	-	-	-	-
<b>Total income</b>	<b>27 311</b>	<b>324</b>	<b>9 618</b>	<b>187 757</b>	<b>9 155</b>	<b>379</b>	<b>180 520</b>

**Expenditure**

Staff and other personnel costs	-	-	-	174 681	(7 701)	-	367 574
Contractual services	-	-	-	-	-	-	-
Travel	-	-	-	-	1 235	-	12 789
Operating expenses	-	-	-	-	13 362	1 573	242
Acquisitions	-	-	-	-	3 279	-	-
Programme support costs	-	-	-	20 962	1 323	-	38 414
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195 643</b>	<b>11 498</b>	<b>1 573</b>	<b>359 019</b>

Excess/(shortfall) of income over expenditure	27 311	324	9 618	(7 886)	(2 343)	(1 194)	(178 499)
Transfer to other funds	-	-	-	-	-	-	-
Refund to donors	-	-	-	-	-	-	-
Prior period adjustments	-	-	-	-	(174 486)	-	(88 773)

<b>Net excess/(shortfall) of income over expenditure</b>	<b>27 311</b>	<b>324</b>	<b>9 618</b>	<b>(7 886)</b>	<b>(176 829)</b>	<b>(1 194)</b>	<b>(267 272)</b>
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Provisional savings on or cancellation of prior periods' obligations	-	-	-	-	-	-	3 295
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<b>Reserves and fund balances, beginning of period</b>	<b>20 727</b>	<b>(418 668)</b>	<b>127 446</b>	<b>-</b>	<b>176 829</b>	<b>5 647</b>	<b>471 998</b>
<b>Reserves and fund balances, end of period</b>	<b>48 038</b>	<b>(418 344)</b>	<b>137 064</b>	<b>(7 886)</b>	<b>-</b>	<b>4 453</b>	<b>208 021</b>

**Combined statement of assets, liabilities, reserves  
and fund balances as at 31 December 2003**
**Assets**

Cash and term deposits	3.1	111 750	-	137 064	1 954	-	4 453	239 830
Interfund receivable	Note 6	-	-	-	-	-	-	-
Voluntary pledges receivable	-	-	-	-	-	-	-	-
Other accounts receivable	-	-	10 305	-	-	-	-	-
Deferred charges	-	-	-	-	-	-	-	-
<b>Total assets</b>		<b>111 750</b>	<b>10 305</b>	<b>137 064</b>	<b>1 954</b>	<b>-</b>	<b>4 453</b>	<b>239 830</b>

**Liabilities**

Interfund payable	Note 6	63 712	428 649	-	-	-	-	593
Other accounts payable	-	-	-	-	9 840	-	-	5 745
Reserve for obligation	-	-	-	-	-	-	-	25 471
<b>Total liabilities</b>		<b>63 712</b>	<b>428 649</b>	<b>-</b>	<b>9 840</b>	<b>-</b>	<b>-</b>	<b>31 809</b>

**Reserves and fund balances**

Cumulative surplus		48 038	(418 344)	137 064	(7 886)	-	4 453	208 021
<b>Total reserves and fund balances</b>		<b>48 038</b>	<b>(418 344)</b>	<b>137 064</b>	<b>(7 886)</b>	<b>-</b>	<b>4 453</b>	<b>208 021</b>
<b>Total liabilities, reserves and fund balances</b>		<b>111 750</b>	<b>10 305</b>	<b>137 064</b>	<b>1 954</b>	<b>-</b>	<b>4 453</b>	<b>239 830</b>

UNEP Technical Cooperation Trust Funds	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	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 (NET-LAP) (Financed by the Government of Denmark)	Technical Cooperation Trust Fund for the Partnership Agreement Between the Govt of the Netherlands & UNEP	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 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
	Mgmt CGL	CSL	DNL	DPL	ELL	EML	FBL
<b>Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003</b>							
(United States dollars)	Reference						
<b>Income</b>							
Voluntary contributions	-	-	-	4 283 860	2 901 475	-	11 554 438
Interest income	275	974	4 329	76 299	37 524	13 711	812 494
Miscellaneous income	-	-	-	2 329	329	-	1 284
<b>Total income</b>	<b>275</b>	<b>974</b>	<b>4 329</b>	<b>4 342 288</b>	<b>2 939 328</b>	<b>13 711</b>	<b>12 368 216</b>
<b>Expenditure</b>							
Staff and other personnel costs	-	-	-	103 768	290 619	-	3 528 481
Contractual services	-	-	-	2 052 298	611 793	8 555	354 152
Travel	-	-	-	21 477	65 750	5 852	381 859
Operating expenses	-	-	-	20 865	149 588	5 059	66 332
Acquisitions	-	-	-	-	100	-	81
Programme support costs	-	-	-	173 856	145 248	2 531	-
<b>Total expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 372 062</b>	<b>1 263 066</b>	<b>21 997</b>	<b>4 332 905</b>
Excess/(shortfall) of income over expenditure	275	974	4 329	1 970 226	1 676 230	(8 286)	8 035 311
Transfer to other funds	-	-	-	-	-	-	-
Refund to donors	-	-	-	-	-	-	-
Prior period adjustments	-	-	-	-	25 427	-	340
Net excess/(shortfall) of income over expenditure	275	974	4 329	1 970 226	1 701 657	(8 286)	8 035 651
Provisional savings on or cancellation of prior periods' obligations	-	-	-	-	-	2 186	-
Reserves and fund balances, beginning of period	3 637	18 831	37 265	-	(193 293)	194 323	7 679 003
Reserves and fund balances, end of period	3 912	19 805	41 594	1 970 226	1 508 364	186 223	15 714 654
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>							
<b>Assets</b>							
Cash and term deposits	3.1 3 912	19 812	61 691	2 657 623	1 888 127	189 582	15 991 482
Interfund receivable	Note 6 -	-	-	-	-	-	-
Voluntary pledges receivable	-	-	-	-	-	-	-
Other accounts receivable	-	-	-	7 642	57 248	-	105 393
Deferred charges	-	-	-	9 375	-	-	3 732
<b>Total assets</b>	<b>3 912</b>	<b>19 812</b>	<b>61 691</b>	<b>2 674 640</b>	<b>1 945 375</b>	<b>189 582</b>	<b>16 100 587</b>
<b>Liabilities</b>							
Interfund payable	Note 6 -	-	20 097	27 330	54 488	156	72 932
Other accounts payable	-	7	-	25 153	45 247	-	144 631
Reserve for obligation	-	-	-	651 831	337 276	1 203	168 370
<b>Total liabilities</b>	<b>-</b>	<b>7</b>	<b>20 097</b>	<b>704 414</b>	<b>437 011</b>	<b>1 359</b>	<b>385 933</b>
<b>Reserves and fund balances</b>							
Cumulative surplus	3 912	19 805	41 594	1 970 226	1 508 364	186 223	15 714 654
<b>Total reserves and fund balances</b>	<b>3 912</b>	<b>19 805</b>	<b>41 594</b>	<b>1 970 226</b>	<b>1 508 364</b>	<b>186 223</b>	<b>15 714 654</b>
<b>Total liabilities, reserves and fund balances</b>	<b>3 912</b>	<b>19 812</b>	<b>61 691</b>	<b>2 674 640</b>	<b>1 945 375</b>	<b>189 582</b>	<b>16 100 587</b>



UNEP Technical Cooperation Trust Funds	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 of Action for the Protection of the Marine Environment from Land-based Activities (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund in Support of UNEP's Implementation of Enabling and Pioneering Environmental Projects (Financed by the Government of Germany)
	FGL	FML	GFL	SIL	GML	GNL	GTL
<b>Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003</b>							
(United States dollars)							
<b>Income</b>							
Voluntary contributions	-	-	112 014 537	125 000	-	2 415 864	29 579
Interest income	8 760	680	2 605 196	4 577	1 335	2 137	306
Miscellaneous income	-	-	28 968	-	-	8 444	-
<b>Total income</b>	<b>8 760</b>	<b>680</b>	<b>114 648 701</b>	<b>129 577</b>	<b>1 335</b>	<b>2 426 445</b>	<b>29 885</b>
<b>Expenditure</b>							
Staff and other personnel costs	65 884	-	20 131 200	-	-	790 238	170
Contractual services	-	-	33 811 941	69 436	-	693 034	-
Travel	(179)	-	3 874 018	-	-	31 217	-
Operating expenses	-	-	15 095 219	-	-	219 223	23 201
Acquisitions	-	-	2 927 188	-	-	1 191	-
Programme support costs	7 885	-	-	9 027	-	223 699	3 038
<b>Total expenditure</b>	<b>73 590</b>	<b>-</b>	<b>75 638 566</b>	<b>78 463</b>	<b>-</b>	<b>1 958 602</b>	<b>28 409</b>
Excess/(shortfall) of income over expenditure	(64 830)	680	39 009 135	51 114	1 335	467 843	3 476
Transfer to other funds	-	-	-	-	-	-	-
Refund to donors	-	-	-	-	(33 402)	-	(12 137)
Prior period adjustments	-	-	(7 970 318)	-	-	-	-
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(64 830)</b>	<b>680</b>	<b>30 838 817</b>	<b>51 114</b>	<b>(32 067)</b>	<b>467 843</b>	<b>(8 661)</b>
Provisional savings on or cancellation of prior periods' obligations	19	-	-	-	2 469	-	-
<b>Reserves and fund balances, beginning of period</b>	<b>142 271</b>	<b>9 011</b>	<b>45 774 070</b>	<b>21 375</b>	<b>32 852</b>	<b>(102 594)</b>	<b>8 661</b>
<b>Reserves and fund balances, end of period</b>	<b>77 460</b>	<b>9 691</b>	<b>76 612 887</b>	<b>72 489</b>	<b>3 254</b>	<b>365 249</b>	<b>-</b>
<b>Combined statement of assets, liabilities, reserves, and fund balances as at 31 December 2003</b>							
<b>Assets</b>							
Cash and term deposits	3.1	99 073	9 691	71 925 456	97 372	3 254	305 472
Interfund receivable	Note 6	-	-	-	-	-	-
Voluntary pledges receivable	-	-	-	-	-	435 150	-
Other accounts receivable	-	-	32 112 750	-	-	4 937	2 600
Deferred charges	-	-	72 430	-	-	-	-
<b>Total assets</b>		<b>99 073</b>	<b>9 691</b>	<b>104 113 636</b>	<b>97 372</b>	<b>3 254</b>	<b>745 559</b>
<b>Liabilities</b>							
Interfund payable	Note 6	470	-	21 255 030	-	-	38 207
Other accounts payable	-	9 699	-	3 233 861	-	-	28 669
Reserve for obligation	-	11 444	-	3 002 858	24 883	-	317 434
<b>Total liabilities</b>		<b>21 613</b>	<b>-</b>	<b>27 491 749</b>	<b>24 883</b>	<b>-</b>	<b>380 310</b>
<b>Reserves and fund balances</b>							
Cumulative surplus	-	77 460	9 691	76 612 887	72 489	3 254	365 249
<b>Total reserves and fund balances</b>		<b>77 460</b>	<b>9 691</b>	<b>76 612 887</b>	<b>72 489</b>	<b>3 254</b>	<b>365 249</b>
<b>Total liabilities, reserves and fund balances</b>		<b>99 073</b>	<b>9 691</b>	<b>104 110 836</b>	<b>97 372</b>	<b>3 254</b>	<b>745 559</b>

## UNEP Technical Cooperation Trust Funds

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 Co-operation TF for Ireland Aid Multilateral Environ Fund for Africa

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)

Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan

**Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003**

(United States dollars)

Reference

	GWL	HAL	IAL	IML	IPL	ITL	JCL
<b>Income</b>							
Voluntary contributions	-	-	2 059 200	19 314 764	714 091	-	2 000 000
Interest income	35 094	8 861	41 950	1 043 035	9 518	-	137 068
Miscellaneous income	-	-	-	-	-	-	1 253
<b>Total income</b>	<b>35 094</b>	<b>8 861</b>	<b>2 101 150</b>	<b>20 357 799</b>	<b>723 609</b>	<b>-</b>	<b>2 138 351</b>
<b>Expenditure</b>							
Staff and other personnel costs	235 494	-	-	7 068 003	212 716	-	2 693 834
Contractual services	160 298	-	529 540	4 553 803	-	-	761 423
Travel	89 184	-	14 850	978 543	28 208	-	487 004
Operating expenses	68 939	-	158 327	2 723 570	87 286	-	896 642
Acquisitions	-	-	-	1 105 360	5 614	-	19 640
Programme support costs	72 010	-	91 353	1 548 339	43 397	-	621 677
<b>Total Expenditure</b>	<b>625 935</b>	<b>-</b>	<b>794 070</b>	<b>17 977 418</b>	<b>377 221</b>	<b>-</b>	<b>5 460 220</b>
Excess/(shortfall) of income over expenditure	(590 841)	8 861	1 307 080	2 380 381	346 388	-	(3 321 869)
Transfer to other funds	-	-	-	-	-	-	-
Refund to donors	-	-	-	-	(75 734)	-	-
Prior period adjustments	-	-	-	3 793 117	-	-	-
Net excess/(shortfall) of income over expenditure	(590 841)	8 861	1 307 080	6 173 498	270 654	-	(3 321 869)
Provisional savings on or cancellation of prior periods' obligations	-	-	-	(578)	2 574	-	32 886
<b>Reserves and fund balances, beginning of period</b>	<b>659 693</b>	<b>117 406</b>	<b>-</b>	<b>4 375 698</b>	<b>(77 026)</b>	<b>(1 276)</b>	<b>3 628 316</b>
<b>Reserves and fund balances, end of period</b>	<b>68 852</b>	<b>126 267</b>	<b>1 307 080</b>	<b>10 548 618</b>	<b>196 202</b>	<b>(1 276)</b>	<b>539 333</b>

**Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003**

<b>Assets</b>							
Cash and term deposits	3.1	146 874	126 267	1 501 241	13 104 367	251 079	697 410
Interfund receivable	Note 6	-	-	-	-	-	82 083
Voluntary pledges receivable	-	-	-	-	-	-	-
Other accounts receivable	-	-	-	1 618 803	-	-	99 236
Deferred charges	-	-	-	1 313	-	-	62 849
<b>Total assets</b>		<b>146 874</b>	<b>126 267</b>	<b>1 501 241</b>	<b>14 924 483</b>	<b>251 079</b>	<b>921 578</b>
<b>Liabilities</b>							
Interfund payable	Note 6	62 430	-	2 400	879 978	41 707	-
Other accounts payable	-	8 094	-	2 400	556 798	-	73 899
Reserve for obligation	-	7 498	-	189 361	2 939 091	13 170	308 346
<b>Total liabilities</b>		<b>78 022</b>	<b>-</b>	<b>194 161</b>	<b>4 375 865</b>	<b>54 877</b>	<b>382 245</b>
<b>Reserves and fund balances</b>							
Cumulative surplus	-	68 852	126 267	1 307 080	10 548 618	196 202	539 333
<b>Total reserves and fund balances</b>		<b>68 852</b>	<b>126 267</b>	<b>1 307 080</b>	<b>10 548 618</b>	<b>196 202</b>	<b>539 333</b>
<b>Total liabilities, reserves and fund balances</b>		<b>146 874</b>	<b>126 267</b>	<b>1 501 241</b>	<b>14 924 483</b>	<b>251 079</b>	<b>921 578</b>

**UNEP Technical Cooperation  
Trust Funds**

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 for the Management of UNEP/GEF National Adaptation Programme of Action for Least Developed Countries (LDCs)

Technical Cooperation Trust Fund to Promote Technical Cooperation and Assistance in Industrial, Environmental and Raw Material Management (Financed by the Government of Sweden)

Technical Co-operation TF on the Conservation and Management of Marine Turtles and their Habitats of the Indian Oceans and South East Asia

Technical Cooperation Trust Fund for the Provision of Professional Officers to the Ozone Secretariat (Financed by the Government of the Netherlands)

**Combined statement of income and expenditure  
for the biennium 2002-2003 ended 31 December  
2003**

(United States dollars)

Reference

	JGL	KIL	CTL	LDL	MHL	MRL	PHL
<b>Income</b>							
Voluntary contributions	-	-	403 939	1 758 856	-	287 801	-
Interest income	31 459	3 524	110 336	4 765	5 354	8 216	-
Miscellaneous income	-	-	55	-	-	-	-
<b>Total income</b>	<b>31 459</b>	<b>3 524</b>	<b>514 330</b>	<b>1 763 621</b>	<b>5 354</b>	<b>296 017</b>	<b>-</b>
<b>Expenditure</b>							
Staff and other personnel costs	-	-	404 490	19 495	-	28 684	-
Contractual services	-	-	515 773	26 594	-	5 229	-
Travel	-	-	100 318	7 524	-	13 941	-
Operating expenses	-	-	149 607	27 046	(1 332)	82	-
Acquisitions	-	-	52 887	3 013	-	2 450	-
Programme support costs	-	-	158 000	-	(173)	6 550	-
<b>Total expenditure</b>	<b>-</b>	<b>-</b>	<b>1 382 075</b>	<b>83 672</b>	<b>(1 505)</b>	<b>56 936</b>	<b>-</b>
Excess/(shortfall) of income over expenditure	31 459	3 524	(867 745)	1 679 949	6 859	239 081	-
Transfer to other funds	-	-	-	-	-	-	-
Refund to donors	-	-	-	-	-	-	-
Prior period adjustments	-	(83 250)	-	-	-	-	-
<b>Net excess/(shortfall) of income over expenditure</b>	<b>31 459</b>	<b>(79 726)</b>	<b>(867 745)</b>	<b>1 679 949</b>	<b>6 859</b>	<b>239 081</b>	<b>-</b>
Provisional savings on or cancellation of prior periods' obligations	-	-	-	-	-	-	-
<b>Reserves and fund balances, beginning of period</b>	<b>403 487</b>	<b>79 726</b>	<b>1 572 195</b>	<b>-</b>	<b>69 802</b>	<b>-</b>	<b>(49 530)</b>
<b>Reserves and fund balances, end of period</b>	<b>434 946</b>	<b>-</b>	<b>704 450</b>	<b>1 679 949</b>	<b>76 461</b>	<b>239 081</b>	<b>(49 530)</b>

**Combined statement of assets, liabilities, reserves  
and fund balances as at 31 December 2003**
**Assets**

Cash and term deposits	3.1	447 947	-	869 989	1 713 401	76 461	169 692	-
Interfund receivable	Note 6	-	-	-	-	-	74 443	-
Voluntary pledges receivable	-	-	-	-	-	-	-	-
Other accounts receivable	-	-	-	-	162 376	-	-	-
Deferred charges	-	-	-	-	-	-	-	-
<b>Total assets</b>		<b>447 947</b>	<b>-</b>	<b>869 989</b>	<b>1 875 777</b>	<b>76 461</b>	<b>244 135</b>	<b>-</b>

**Liabilities**

Interfund payable	Note 6	-	-	15 034	192 828	-	-	49 530
Other accounts payable	-	-	-	19 481	-	-	-	-
Reserve for obligation	-	13 001	-	131 024	3 002	-	5 054	-
<b>Total liabilities</b>		<b>13 001</b>	<b>-</b>	<b>165 539</b>	<b>195 828</b>	<b>-</b>	<b>5 054</b>	<b>49 530</b>

**Reserves and fund balances**

Cumulative surplus	-	434 946	-	704 450	1 679 949	76 461	239 081	(49 530)
<b>Total reserves and fund balances</b>		<b>434 946</b>	<b>-</b>	<b>704 450</b>	<b>1 679 949</b>	<b>76 461</b>	<b>239 081</b>	<b>(49 530)</b>
<b>Total liabilities, reserves and fund balances</b>		<b>447 947</b>	<b>-</b>	<b>869 989</b>	<b>1 875 777</b>	<b>76 461</b>	<b>244 135</b>	<b>-</b>

UNEP Technical Cooperation  
Trust Funds

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 for the  
Promotion of Renewable  
Energy in the  
Mediterranean Region

TCTF to Support the  
Implement of the  
Rotterdam & Stockholm  
Conven in Dev Countries

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)

Special Purpose TF  
for the Priv of a  
Professional Officer  
to UNEP/SBC

Technical  
Cooperation Trust  
Fund for the  
UNEP/GEF  
Strategic  
Partnership

**Combined statement of income and expenditure  
for the biennium 2002-2003 ended 31 December  
2003**

(United States dollars)

Reference

	PUL	REL	RSL	RUL	SDL	SNL	SPL
<b>Income</b>							
Voluntary contributions	-	998 500	330 000	-	510 640	300 030	-
Interest income	12 826	29 121	7 958	50 771	11 159	9 812	11 228
Miscellaneous income	-	-	-	-	-	-	-
<b>Total income</b>	<b>12 826</b>	<b>1 327 621</b>	<b>337 958</b>	<b>50 771</b>	<b>521 799</b>	<b>309 842</b>	<b>11 228</b>
<b>Expenditure</b>							
Staff and other personnel costs	258 962	67 847	-	178 964	520 601	219 450	65 761
Contractual services	-	81 670	-	5 000	-	-	99 349
Travel	-	3 196	-	-	-	-	42 108
Operating expenses	-	1 810	25 000	-	-	-	5 823
Acquisitions	-	-	-	-	-	-	5 712
Programme support costs	33 665	20 088	3 250	23 655	62 472	26 334	-
<b>Total expenditure</b>	<b>292 627</b>	<b>174 611</b>	<b>28 250</b>	<b>205 619</b>	<b>583 073</b>	<b>245 784</b>	<b>218 553</b>
Excess/(shortfall) of income over expenditure	(279 801)	853 010	309 708	(154 848)	(61 274)	64 058	(207 325)
Transfer to other funds	-	-	-	-	-	-	-
Refund to donors	-	-	-	-	-	-	-
Prior period adjustments	-	-	-	-	23 577	-	(58 155)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(279 801)</b>	<b>853 010</b>	<b>309 708</b>	<b>(154 848)</b>	<b>(37 697)</b>	<b>64 058</b>	<b>(265 480)</b>
Provisional savings on or cancellation of prior periods' obligations	-	-	-	-	-	-	-
<b>Reserves and fund balances, beginning of period</b>	<b>314 836</b>	<b>-</b>	<b>-</b>	<b>782 823</b>	<b>(146 430)</b>	<b>-</b>	<b>384 854</b>
<b>Reserves and fund balances, end of period</b>	<b>35 037</b>	<b>853 010</b>	<b>309 708</b>	<b>607 975</b>	<b>(184 127)</b>	<b>64 058</b>	<b>119 374</b>

**Combined statement of assets, liabilities, reserves  
and fund balances as at 31 December 2003**

## Assets

Cash and term deposits	3.1	42 523	780 112	309 708	608 260	-	75 380	131 558
Interfund receivable	Note 6	-	-	-	-	-	-	-
Voluntary pledges receivable	-	-	-	-	-	-	-	-
Other accounts receivable	-	-	132 070	-	-	-	-	-
Deferred charges	-	-	-	-	-	-	-	-
<b>Total assets</b>		<b>42 523</b>	<b>912 182</b>	<b>309 708</b>	<b>608 260</b>	<b>-</b>	<b>75 380</b>	<b>131 558</b>

## Liabilities

Interfund payable	Note 6	-	18 243	-	285	166 583	-	1 286
Other accounts payable	-	7 486	-	-	-	17 444	-	3 928
Reserve for obligation	-	-	40 929	-	-	-	11 322	6 972
<b>Total liabilities</b>		<b>7 486</b>	<b>59 172</b>	<b>-</b>	<b>285</b>	<b>184 127</b>	<b>11 322</b>	<b>12 184</b>

## Reserves and fund balances

<b>Cumulative surplus</b>		<b>35 037</b>	<b>853 010</b>	<b>309 708</b>	<b>607 975</b>	<b>(184 127)</b>	<b>64 058</b>	<b>119 374</b>
<b>Total reserves and fund balances</b>		<b>35 037</b>	<b>853 010</b>	<b>309 708</b>	<b>607 975</b>	<b>(184 127)</b>	<b>64 058</b>	<b>119 374</b>
<b>Total liabilities, reserves and fund balances</b>		<b>42 523</b>	<b>912 182</b>	<b>309 708</b>	<b>608 260</b>	<b>-</b>	<b>75 380</b>	<b>131 558</b>

UNEP Technical Cooperation Trust Funds	TC Trust Fund for enhancement of cooperation bet UNEP and UNCC	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	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)	Technical Cooperation Trust Fund for the Provision of a Mining Expert (Financed by the South African Chamber of Mines)	UNEP Miscellaneous Project Activities	UNEP Technical Cooperation Trust Funds Total	
	UCL	UKL	UTL	VML	ZAL	ZBL	2003	2001
<b>Combined statement of income and expenditure for the biennium 2002-2003 ended 31 December 2003</b>								
(United States dollars)	Reference							
<b>Income</b>								
Voluntary contributions	1 997 840	94 256	300 000	55 800	-	-	164 776 288	105 219 333
Interest income	18 465	10 206	35 167	45 707	-	-	5 318 749	4 683 215
Miscellaneous income	-	-	-	-	-	-	42 886	23 005
<b>Total income</b>	<b>2 016 305</b>	<b>104 462</b>	<b>335 167</b>	<b>101 507</b>	<b>-</b>	<b>-</b>	<b>170 138 023</b>	<b>109 925 553</b>
<b>Expenditure</b>								
Staff and other personnel costs	456 765	48 029	25 262	-	-	-	37 687 269	21 928 139
Contractual services	153 620	-	188 427	227 951	-	-	44 909 686	23 256 499
Travel	37 575	-	36 209	3 800	-	-	6 216 288	4 227 263
Operating expenses	20 181	-	68 529	4 119	-	-	19 831 693	13 095 553
Acquisitions	166 427	-	1 678	-	-	-	4 294 620	2 638 034
Programme support costs	Statement X	5 764	41 614	30 637	-	-	3 524 109	3 322 044
<b>Total expenditure</b>	<b>943 062</b>	<b>53 793</b>	<b>361 719</b>	<b>266 307</b>	<b>-</b>	<b>-</b>	<b>116 663 665</b>	<b>66 467 532</b>
Excess/(shortfall) of income over expenditure	1 073 243	50 669	(26 552)	(165 000)	-	-	53 474 158	41 458 021
Transfer to other funds	-	-	-	-	-	-	-	(392 773)
Refund to donors	-	-	-	-	(20 799)	-	(142 072)	(59 945)
Prior period adjustments	-	-	-	9 870	-	-	(4 522 651)	(695 191)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>1 073 243</b>	<b>50 669</b>	<b>(26 552)</b>	<b>(155 130)</b>	<b>(20 799)</b>	<b>-</b>	<b>48 809 435</b>	<b>40 310 109</b>
Provisional savings on or cancellation of prior periods' obligations	-	-	-	40 000	-	-	82 851	(117 949)
<b>Reserves and fund balances, beginning of period</b>	<b>-</b>	<b>78 298</b>	<b>460 067</b>	<b>618 592</b>	<b>20 799</b>	<b>390</b>	<b>67 482 913</b>	<b>27 280 753</b>
<b>Reserves and fund balances, end of period</b>	<b>1 073 243</b>	<b>128 967</b>	<b>433 515</b>	<b>504 462</b>	<b>-</b>	<b>390</b>	<b>116 375 199</b>	<b>67 482 913</b>
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>								
<b>Assets</b>								
Cash and term deposits	3.1	1 034 732	132 599	555 010	599 733	-	117 121 921	72 257 818
Interfund receivable	Note 6	-	-	-	-	390	136 916	3 522 909
Voluntary pledges receivable	-	-	-	-	55 800	-	490 750	-
Other accounts receivable	-	169 524	-	5 528	-	-	34 688 413	17 021 118
Deferred charges	-	-	-	-	-	-	149 699	28 975
<b>Total assets</b>	<b>-</b>	<b>1 204 256</b>	<b>132 599</b>	<b>560 539</b>	<b>655 333</b>	<b>390</b>	<b>152 587 699</b>	<b>92 830 820</b>
<b>Liabilities</b>								
Interfund payable	Note 6	27 499	267	59 265	28 281	-	23 510 252	13 220 554
Other accounts payable	-	17 410	824	42 760	-	-	4 256 374	2 654 233
Reserve for obligation	-	66 104	2 541	24 999	122 590	-	8 445 674	9 473 120
<b>Total liabilities</b>	<b>-</b>	<b>131 013</b>	<b>3 632</b>	<b>127 024</b>	<b>150 871</b>	<b>-</b>	<b>36 212 500</b>	<b>25 347 907</b>
<b>Reserves and fund balances</b>								
Cumulative surplus	-	1 073 243	128 967	433 515	504 462	390	116 375 199	67 482 913
<b>Total reserves and fund balances</b>	<b>-</b>	<b>1 073 243</b>	<b>128 967</b>	<b>433 515</b>	<b>504 462</b>	<b>390</b>	<b>116 375 199</b>	<b>67 482 913</b>
<b>Total liabilities, reserves and fund balances</b>	<b>-</b>	<b>1 204 256</b>	<b>132 599</b>	<b>560 539</b>	<b>655 333</b>	<b>390</b>	<b>152 587 699</b>	<b>92 830 820</b>

## UNEP Other Trust Funds

## Junior Professional Officers

	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 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
<b>Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003</b>							
(United States dollars)	Reference						
<b>Income</b>							
Voluntary contributions	-	243 860	-	320 299	150 001	396 904	745 832
Interest income	209	16 515	4 591	39 655	635	25 306	1 478
Miscellaneous income	-	-	-	-	-	-	-
<b>Total income</b>	<b>209</b>	<b>260 375</b>	<b>4 591</b>	<b>359 954</b>	<b>150 636</b>	<b>422 210</b>	<b>747 310</b>
<b>Expenditure</b>							
Staff and other personnel costs	-	347 270	(8)	595 480	201 573	217 550	746 177
Travel	-	4 908	-	21 418	-	7 238	45 124
Operating expenses	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-
Programme support costs	Statement X	42 261	-	74 028	24 189	26 975	94 656
<b>Total expenditure</b>	<b>-</b>	<b>394 439</b>	<b>(8)</b>	<b>690 926</b>	<b>225 762</b>	<b>251 763</b>	<b>886 257</b>
Excess/(shortfall) of income over expenditure	209	(134 064)	4 599	(330 972)	(75 126)	170 447	(138 947)
Refund to Donors	(77 283)	-	-	(67 226)	-	(23 456)	-
Prior period adjustments	(74 338)	-	-	-	-	(35 725)	13
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(151 412)</b>	<b>(134 064)</b>	<b>4 599</b>	<b>(398 198)</b>	<b>(75 126)</b>	<b>111 266</b>	<b>(138 934)</b>
Provisional savings on or cancellation of prior periods' obligations	-	(4 160)	-	495	-	-	60
Transfer from other funds	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period	77 160	290 418	60 689	744 185	(38 146)	340 805	72 194
Reserves and fund balances, end of period	(74 252)	152 194	65 288	346 482	(113 272)	452 071	(66 710)
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>							
<b>Assets</b>							
Cash and term deposits	Schedule 3.1	171 175	65 288	414 241	69	475 754	26 028
Interfund receivable	Note 6	-	-	-	-	-	-
Other accounts receivable	-	-	-	-	-	-	-
Deferred charges	-	-	-	-	-	-	-
<b>Total assets</b>	<b>8</b>	<b>171 175</b>	<b>65 288</b>	<b>414 241</b>	<b>69</b>	<b>475 754</b>	<b>26 028</b>
<b>Liabilities</b>							
Interfund payable	Note 6	74 260	2 868	9 035	108 113	1 104	48 035
Other accounts payable	-	9 020	-	11 835	-	2 388	16 236
Other liabilities	-	-	-	-	-	-	-
Reserve for obligation	-	7 093	-	46 689	5 228	20 191	26 487
<b>Total liabilities</b>	<b>74 260</b>	<b>18 981</b>	<b>-</b>	<b>67 759</b>	<b>113 341</b>	<b>23 683</b>	<b>92 738</b>
<b>Reserves and fund balances</b>							
Cumulative surplus	(74 252)	152 194	65 288	346 482	(113 272)	452 071	(66 710)
<b>Total reserves and fund balances</b>	<b>(74 252)</b>	<b>152 194</b>	<b>65 288</b>	<b>346 482</b>	<b>(113 272)</b>	<b>452 071</b>	<b>(66 710)</b>
<b>Total liabilities, reserves and fund balances</b>	<b>8</b>	<b>171 175</b>	<b>65 288</b>	<b>414 241</b>	<b>69</b>	<b>475 754</b>	<b>26 028</b>

UNEP Other Trust Funds	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 Junior 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)	UNEP Other Trust Funds	Junior Professional Officers	Total
	TIL	TJL	TKL	TNL	TRL	TSL	2003	2001	
<b>Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003</b>									
(United States dollars)									
<b>Income</b>									
Voluntary contributions	780 643	672 164	779 049	117 593	119 414	256 875	4 582 634	4 885 654	
Interest income	10 069	96 253	24 832	13 272	11 563	18 988	263 366	322 809	
Miscellaneous income	-	-	-	-	-	-	-	522	
<b>Total Income</b>	<b>790 712</b>	<b>768 417</b>	<b>803 881</b>	<b>130 865</b>	<b>130 977</b>	<b>275 863</b>	<b>4 846 000</b>	<b>5 188 985</b>	
<b>Expenditure</b>									
Staff and other personnel costs	393 895	974 180	744 589	117 751	79 819	182 213	4 800 589	4 432 457	
Travel	11 158	15 677	6 086	6 759	-	(856)	119 512	100 945	
Operating expenses	84	3	-	-	-	75	162	981	
Acquisitions	-	-	-	-	-	-	-	356	
Programme support costs	48 588	118 783	90 081	15 181	9 578	21 783	566 383	544 008	
<b>Total Expenditure</b>	<b>453 625</b>	<b>1 108 643</b>	<b>840 756</b>	<b>141 691</b>	<b>89 397</b>	<b>203 195</b>	<b>5 286 646</b>	<b>5 078 747</b>	
Excess/(shortfall) of income over expenditure	336 887	(340 226)	(36 875)	(10 826)	41 580	72 668	(440 646)	110 238	
Refund to Donors	-	-	-	-	-	-	(187 985)	(37 211)	
Prior period adjustments	-	-	-	-	-	-	(110 050)	(9 787)	
<b>Net excess/(shortfall) of income over expenditure</b>	<b>336 887</b>	<b>(340 226)</b>	<b>(36 875)</b>	<b>(10 826)</b>	<b>41 580</b>	<b>72 668</b>	<b>(718 661)</b>	<b>63 240</b>	
Provisional savings on or cancellation of prior periods obligations	-	(1 821)	-	2 553	-	-	(2 673)	304 048	
Transfer from other funds	-	-	-	-	-	-	-	-	
Reserves and fund balances, beginning of period	(9 302)	1 341 580	185 182	113 849	112 351	213 970	3 504 885	3 137 587	
<b>Reserves and fund balances, end of period</b>	<b>327 585</b>	<b>999 513</b>	<b>148 307</b>	<b>105 576</b>	<b>153 931</b>	<b>286 638</b>	<b>2 783 351</b>	<b>3 504 885</b>	
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>									
<b>Assets</b>									
Cash and term deposits	Schedule 3.1	361 954	1 062 323	175 557	110 032	159 889	294 946	3 317 274	3 015 323
Interfund receivable	Note 6	-	-	-	2 110	1 342	-	3 452	1 010 835
Other accounts receivable	-	-	583	1 815	-	-	-	2 396	29 849
Deferred charges	-	-	-	-	-	-	-	-	3 007
<b>Total assets</b>		<b>361 954</b>	<b>1 062 323</b>	<b>176 140</b>	<b>113 957</b>	<b>161 241</b>	<b>294 946</b>	<b>3 323 124</b>	<b>4 058 614</b>
<b>Liabilities</b>									
Interfund payable	Note 6	12 517	3 527	2 132	-	-	2 733	264 324	341 216
Other accounts payable	-	9 198	14 611	8 348	6 756	-	-	78 390	104 751
Other liabilities	-	-	-	-	-	-	-	-	(88 087)
Reserve for obligation	-	12 656	44 672	17 353	1 625	7 310	5 575	197 059	195 849
<b>Total liabilities</b>		<b>34 369</b>	<b>62 810</b>	<b>27 833</b>	<b>8 381</b>	<b>7 310</b>	<b>8 308</b>	<b>539 773</b>	<b>553 729</b>
<b>Reserves and fund balances</b>									
Cumulative surplus		327 585	999 513	148 307	105 576	153 931	286 638	2 783 351	3 504 885
<b>Total reserves and fund balances</b>		<b>327 585</b>	<b>999 513</b>	<b>148 307</b>	<b>105 576</b>	<b>153 931</b>	<b>286 638</b>	<b>2 783 351</b>	<b>3 504 885</b>
<b>Total liabilities, reserves and fund balances</b>		<b>361 954</b>	<b>1 062 323</b>	<b>176 140</b>	<b>113 957</b>	<b>161 241</b>	<b>294 946</b>	<b>3 323 124</b>	<b>4 058 614</b>

## UNEP Sasakawa Environment Prize

**Statement of income and expenditure and changes in reserves and fund balances**  
**for the biennium 2002-2003 ended 31 December 2003**  
 (United States dollars)

	2003	2001
<b>Income</b>		
Voluntary contributions	802 700	542 700
Interest income	127 135	189 110
<b>Total income</b>	<b>729 835</b>	<b>741 810</b>
<b>Expenditure</b>		
Staff and other personnel costs		5 000
Contractual services	58 279	40 349
Travel	43 937	18 005
Operating expenses	158 138	154 410
Acquisitions	5 858	8 918
Programme support costs	34 580	29 204
Prize award	400 000	400 000
<b>Total Expenditure</b>	<b>700 792</b>	<b>653 884</b>
Excess/(shortfall) of income over expenditure	29 043	87 926
Transfer to Endowment Fund - Current period	(38 141)	(29 620)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(9 098)</b>	<b>58 306</b>
<b>Reserves and fund balances, beginning of period</b>	<b>49 994</b>	<b>(8 312)</b>
<b>Reserves and fund balances, end of period</b>	<b>40 897</b>	<b>49 994</b>
<b>Endowment Fund - beginning of period</b>	<b>1 505 319</b>	<b>1 475 699</b>
<b>Endowment Fund - end of period</b>	<b>1 543 480</b>	<b>1 505 318</b>

**f assets, liabilities, reserves and fund bal**  
**as at 31 December 2003**

<b>Assets</b>			
Cash and term deposits	Sch 3.1	1 656 446	1 772 594
Interfund receivable	*Note 6	86	-
Other accounts receivable		1 979	1 980
<b>Total assets</b>		<b>1 658 511</b>	<b>1 774 574</b>
<b>Liabilities</b>			
Interfund payable	Note 6	-	80 478
Other accounts payable		523	2 638
Reserve for obligations		73 632	136 145
<b>Total liabilities</b>		<b>74 155</b>	<b>219 261</b>
<b>Reserves and fund balances</b>			
Endowment Fund		1 543 480	1 505 319
Cumulative surplus/(deficit)		40 897	49 994
<b>Total reserves and fund balances</b>		<b>1 584 356</b>	<b>1 555 313</b>
<b>Total liabilities, reserves and fund balances</b>		<b>1 658 511</b>	<b>1 774 574</b>



**Special Account for Programme Support Costs****Statement of income and expenditure and changes in reserves and fund balances  
for the biennium 2002-2003 ended 31 December 2003  
(United States dollars)**

		<u>2003</u>	<u>2 001</u>
<b><u>Income</u></b>			
Programme support income	<u>Reference</u>		
UNEP General Trust Funds	Statement V	11 683 169	8 689 709
Multilateral Fund	Statement VI	485 338	376 170
UNEP Technical Cooperation Trust Funds	Statement VII	3 524 109	3 322 044
UNEP Junior Professional Officers Programme	Statement VIII	566 383	544 008
UNEP Sasakawa Environment Prize	Statement IX	34 680	29 204
UNFIP		590 787	503 300
UNEP Earmarked Contributions	Statement XI	1 252 117	376 229
Interest income		728 093	368 863
Miscellaneous income		382 388	52 154
<b>Total income</b>		<b>19 244 964</b>	<b>14 261 681</b>
<b><u>Expenditure</u></b>			
Staff and other personnel costs		15 684 762	14 260 336
Contractual services		564 175	1 375 584
Travel		104 404	354 857
Operating expenses		301 921	376 798
Acquisitions		21 006	10 125
<b>Total Expenditure</b>		<b>16 676 268</b>	<b>16 377 700</b>
Excess/(shortfall) of income over expenditure		2 568 696	(2 116 019)
Transfer to/from operating reserve		-	500 000
Prior period adjustments		(771 376)	(69 424)
<b>Net excess/(shortfall) of income over expenditure</b>		<b>1 797 320</b>	<b>(1 685 443)</b>
Provisional savings on or cancellation of prior periods' obligations		113 782	835 475
Transfer from/(to) United Nations Office At Nairobi and Other Funds		(19 118)	
<b>Reserves and fund balances, beginning of period</b>		<b>1 658 937</b>	<b>2 508 905</b>
<b>Reserves and fund balances, end of period</b>		<b>3 550 921</b>	<b>1 658 937</b>
<b>Operating Reserve - Beginning of period</b>		<b>2 000 000</b>	<b>2 500 000</b>
<b>Operating Reserve - End of period</b>		<b>2 000 000</b>	<b>2 000 000</b>

**Statement of assets, liabilities, reserves and fund balances  
as at 31 December 2003**

<b><u>Assets</u></b>			
Cash and term deposits	Sch 3.1	6 881 496	1 702 234
Interfund receivable	Note 6	-	2 510 042
Other accounts receivable		21 214	3 234
Deferred charges		-	3 234
<b>Total assets</b>		<b>6 902 710</b>	<b>4 218 744</b>
<b><u>Liabilities</u></b>			
Interfund payable	Note 6	106 717	-
Other accounts payable		261 694	107 934
Reserve for obligations		983 378	451 873
<b>Total liabilities</b>		<b>1 351 789</b>	<b>559 807</b>
<b><u>Reserves and fund balances</u></b>			
Operating reserve		2 000 000	2 000 000
Cumulative surplus		3 550 921	1 658 937
<b>Total reserves and fund balances</b>		<b>5 550 921</b>	<b>3 658 937</b>
<b>Total liabilities, reserves and fund balances</b>		<b>6 902 710</b>	<b>4 218 744</b>

## UNEP Earmarked Contributions

	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)	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
	CPL	QAW	QCL	QEL	QFL	QGL	QML	QNL	QOL	QRL
<b>Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003</b> (United States dollars) <span style="float:right">Reference</span>										
<b>Income</b>										
Voluntary contributions	41 499 142	133 333	1 351 074	389 432	172 635	1 908 090	1 292 293	1 332 299	394 491	220 775
Interest income	-	23 764	34 139	13 958	27 856	102 656	11 182	52 591	19 176	8 129
Miscellaneous income	28 519	-	-	-	-	-	20 511	-	-	-
<b>Total income</b>	<b>41 527 661</b>	<b>157 097</b>	<b>1 385 213</b>	<b>403 390</b>	<b>200 491</b>	<b>2 010 746</b>	<b>1 313 986</b>	<b>1 384 890</b>	<b>413 667</b>	<b>228 904</b>
<b>Expenditure</b>										
Staff and other personnel costs	7 389 097	-	10 821	-	-	30 389	157 829	-	183 683	22 590
Contractual services	11 935 930	-	246 980	89 840	149 179	580 851	898 790	-	131 455	587
Travel	1 632 718	-	16 147	6 444	-	61 428	39 636	-	8 593	2 370
Operating expenses	7 493 195	-	163 382	94 824	26 942	952 821	144 553	-	11 159	9 174
Acquisitions	480 230	-	2 015	1 147	-	-	6 698	-	26 407	-
Fellowships, grants and contributions	-	-	-	-	-	-	-	-	-	-
Programme support costs	Statement X 518 169	-	57 115	19 196	22 836	7 134	37 639	-	46 808	4 514
<b>Total expenditure</b>	<b>29 449 339</b>	<b>-</b>	<b>496 460</b>	<b>211 451</b>	<b>199 017</b>	<b>1 632 623</b>	<b>1 335 145</b>	<b>-</b>	<b>408 103</b>	<b>39 235</b>
Excess/(shortfall) of income over expenditure	12 078 322	157 097	888 753	191 939	1 474	378 123	(21 159)	1 384 890	5 564	189 669
Refund to Donors	(33 856)	-	-	-	-	-	(3 334)	-	(10 681)	-
Prior period adjustments	(446 411)	-	-	(55 238)	31 230	-	-	-	(53 354)	(124 279)
Net excess/(shortfall) of income over expenditure	11 598 055	157 097	888 753	136 701	32 874	378 123	(24 493)	1 384 890	(58 471)	65 390
Provisional savings on or cancellation of prior periods' obligations	61 987	-	-	-	-	90	12 000	-	-	-
Reserves and fund balances, beginning of	13 179 334	220 389	226 650	95 759	(4 318)	1 099 754	55 591	16 356	171 154	148 646
Reserves and fund balances, end of period	24 839 376	377 486	1 115 403	232 460	28 356	1 477 967	43 098	1 401 246	112 683	212 036
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>										
<b>Assets</b>										
Cash and term deposits	Schedule 3.1 25 196 771	377 486	1 055 072	315 765	32 488	1 724 329	208 584	1 401 246	157 328	251 270
Interfund receivable	Note 6 1 856 316	-	-	-	211	-	-	-	-	-
Voluntary pledges receivable	2 558 675	-	80 000	-	-	-	-	-	33 365	-
Other accounts receivable	1 948 171	-	103 555	-	-	92 149	2 896	-	95 205	-
Deferred charges	87 217	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>26 647 150</b>	<b>377 486</b>	<b>1 238 627</b>	<b>315 765</b>	<b>32 699</b>	<b>1 816 478</b>	<b>211 480</b>	<b>1 401 246</b>	<b>285 898</b>	<b>251 270</b>
<b>Liabilities</b>										
Interfund payable	Note 6 -	-	6	38 120	-	171 478	11 182	-	8 650	39 234
Other accounts payable	1 033 960	-	-	-	-	54 065	5 800	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-
Reserve for obligation	3 767 885	-	123 218	45 185	4 343	112 970	151 400	-	164 565	-
Deferred credits	5 929	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>4 807 774</b>	<b>-</b>	<b>123 224</b>	<b>83 305</b>	<b>4 343</b>	<b>338 511</b>	<b>168 382</b>	<b>-</b>	<b>173 215</b>	<b>39 234</b>
<b>Reserves and fund balances</b>										
Cumulative surplus	24 839 376	377 486	1 115 403	232 460	28 356	1 477 967	43 098	1 401 246	112 683	212 036
Total reserves and fund balances	24 839 376	377 486	1 115 403	232 460	28 356	1 477 967	43 098	1 401 246	112 683	212 036
Total liabilities, reserves and fund balances	29 647 150	377 486	1 238 627	315 765	32 699	1 816 478	211 480	1 401 246	285 898	251 270

## UNEP Earmarked Contributions

	Support of the African Eurasian Waterbirds Agreement	Support of the CITES Activities	Support of the ASCOBANS Secretariat	Support of the Convention of Migratory Species of Wild Animals (CMS)	UNEP - Earmarked Contributions Total	
	QSL	QTL	QVL	QWL	2003	2001
<b>Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2001-2003 ended 31 December 2003</b> (United States dollars) <span style="float: right;">Reference</span>						
<b>Income</b>						
Voluntary contributions	342 272	2 851 360	153 606	1 006 052	53 036 854	24 751 745
Interest income	11 684	47 399	2 359	11 145	366 038	331 001
Miscellaneous income	-	7 790	-	-	56 820	342 621
<b>Total income</b>	<b>353 956</b>	<b>2 906 549</b>	<b>155 965</b>	<b>1 017 197</b>	<b>53 459 712</b>	<b>25 425 367</b>
<b>Expenditure</b>						
Staff and other personnel costs	18 467	1 005 196	-	-	8 818 072	4 447 657
Contractual services	292 386	823 724	144 563	342 651	15 636 936	8 251 004
Travel	1 267	480 670	-	-	2 228 273	487 904
Operating expenses	5 513	1 244 843	(382)	140 237	10 286 261	4 719 638
Acquisitions	773	470 007	195	-	987 472	333 985
Fellowships, grants and contributions	-	-	-	-	-	45 032
Programme support costs <span style="float: right;">Statement X</span>	41 393	386 287	18 789	82 189	1 252 117	376 229
<b>Total expenditure</b>	<b>359 799</b>	<b>4 370 727</b>	<b>183 145</b>	<b>545 087</b>	<b>39 210 131</b>	<b>18 661 450</b>
Excess/(shortfall) of income over expenditure	(5 843)	(1 464 178)	(7 180)	472 110	14 249 581	6 763 917
<b>Refund to Donors</b>	-	-	-	-	<b>(47 871)</b>	<b>(63 079)</b>
Prior period adjustments	66 100	1 080 917	-	-	498 935	(584 778)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>60 257</b>	<b>(383 261)</b>	<b>(7 180)</b>	<b>472 110</b>	<b>14 700 645</b>	<b>6 096 060</b>
Provisional savings on or cancellation of prior periods' obligations	29 688	-	-	-	103 785	185 804
Reserves and fund balances, beginning of	30 678	589 046	(15 426)	7 602	15 119 215	9 547 351
Reserves and fund balances, end of period	120 623	205 785	(22 606)	479 712	30 623 625	15 819 215
<b>Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2003</b>						
<b>Assets</b>						
Cash and term deposits <span style="float: right;">Schedule 3.1</span>	254 585	1 139 932	15 982	589 588	30 720 426	14 431 394
Interfund receivable <span style="float: right;">Note 6</span>	-	67 014	-	-	1 656 527	1 622 515
Voluntary pledges receivable	-	-	-	-	2 739 054	916 109
Other accounts receivable	-	69 961	-	-	2 311 957	3 052 724
Deferred charges	-	530 982	-	-	618 198	-
<b>Total assets</b>	<b>254 585</b>	<b>1 807 909</b>	<b>15 982</b>	<b>589 588</b>	<b>38 246 163</b>	<b>20 022 742</b>
<b>Liabilities</b>						
Interfund payable <span style="float: right;">Note 6</span>	82 243	48 170	5 785	60 487	483 333	134 776
Other accounts payable	-	1 272 285	-	2 205	2 368 315	606 015
Other liabilities	-	-	-	-	-	(61 267)
Reserve for obligation	51 719	183 668	32 803	47 204	4 684 961	3 432 003
Deferred credits	-	100 000	-	-	105 929	-
<b>Total liabilities</b>	<b>133 962</b>	<b>1 602 124</b>	<b>38 588</b>	<b>109 876</b>	<b>7 622 538</b>	<b>4 233 527</b>
<b>Reserves and fund balances</b>						
Cumulative surplus	120 623	205 785	(22 606)	479 712	30 623 625	15 819 215
<b>Total reserves and fund balances</b>	<b>120 623</b>	<b>205 785</b>	<b>(22 606)</b>	<b>479 712</b>	<b>30 623 625</b>	<b>15 819 215</b>
<b>Total liabilities, reserves and fund balances</b>	<b>254 585</b>	<b>1 807 909</b>	<b>15 982</b>	<b>589 588</b>	<b>38 246 163</b>	<b>20 022 742</b>

## Support of the Mediterranean Action Plan

**Statement of income and expenditure and changes in reserves and fund balances  
for the biennium 2002-2003 ended 31 December 2003**

(United States dollars)

		2003	2001
<b>Income</b>	<b>Reference</b>		
Voluntary contributions		800 000	800 000
Interest income		7 776	3 089
Miscellaneous income		516	19 874
<b>Total Income</b>		<b>808 292</b>	<b>822 963</b>
<b>Expenditure</b>			
Staff and other personnel costs		342 002	132 148
Operating expenses		357 062	319 199
Acquisitions		464 954	241 842
<b>Total Expenditure</b>		<b>1 164 018</b>	<b>693 189</b>
Excess/(shortfall) of income over expenditure		(355 726)	129 774
Prior period adjustments		-	(7 371)
Net excess/(shortfall) of income over expenditure		(355 726)	122 403
Reserves and fund balances, beginning of period		529 885	407 482
Reserves and fund balances, end of period		174 159	529 885

**Statement of assets, liabilities, reserves and fund balances  
as at 31 December 2003**

<b>Assets</b>			
Cash and term deposits		-	146
Interfund receivable	Note 6	216 305	548 183
Other accounts receivable		827	-
<b>Total assets</b>		<b>217 132</b>	<b>548 329</b>
<b>Liabilities</b>			
Other accounts payable		-	39
Reserve for obligations		42 973	18 405
<b>Total liabilities</b>		<b>42 973</b>	<b>18 444</b>
<b>Reserves and fund balances</b>			
Cumulative surplus		174 159	529 885
<b>Total reserves and fund balances</b>		<b>174 159</b>	<b>529 885</b>
<b>Total liabilities, reserves and fund balances</b>		<b>217 132</b>	<b>548 329</b>

## Support of the Action Plan for the Caribbean Environment Programme (Jamaica \$)

**Statement of income and expenditure and changes in reserves and fund balances**  
**for the biennium 2002-2003 ended 31 December 2003**  
 (United States dollars)

<b>Income</b>	<b>Reference</b>	<b>2003</b>	<b>2001</b>
Voluntary contributions		98 705	48 584
Interest income		-	24
Miscellaneous income		175	-
<b>Total Income</b>		<b>98 880</b>	<b>48 608</b>
<b>Expenditure</b>			
Operating expenses		642	12 934
<b>Total Expenditure</b>		<b>642</b>	<b>12 934</b>
Excess/(shortfall) of income over expenditure		98 238	35 674
Prior period adjustments		(178 791)	(796)
Net excess/(shortfall) of income over expenditure		(80 553)	34 878
Reserves and fund balances, beginning of period		80 553	45 675
<b>Reserves and fund balances, end of period</b>			<b>80 553</b>

**Statement of assets, liabilities, reserves and fund balances**  
**as at 31 December 2003**

<b>Assets</b>			
Cash and term deposits	Sch 3.1	41 064	16 283
Interfund receivable	Note 6	-	73 624
<b>Total assets</b>		<b>41 064</b>	<b>89 907</b>
<b>Liabilities</b>			
Interfund payable	Note 6	41 064	-
Other accounts payable		-	9 354
<b>Total liabilities</b>		<b>41 064</b>	<b>9 354</b>
<b>Reserves and fund balances</b>			
Cumulative surplus		-	80 553
<b>Total reserves and fund balances</b>		<b>-</b>	<b>80 553</b>
<b>Total liabilities, reserves and fund balances</b>		<b>41 064</b>	<b>89 907</b>

## Revolving Fund Activities

**Statement of income and expenditure and changes in reserves and fund  
balances  
for the biennium 2002-2003 ended 31 December 2003  
(United States dollars)**

<u>Income</u>	<u>Reference</u>	<u>2003</u>	<u>2001</u>
Sale of publications		104 726	116 274
Royalties		51 050	3 446
Miscellaneous income		10 699	11 879
<b>Total Income</b>		<b>166 475</b>	<b>131 599</b>
 <u>Expenditure</u>			
Contractual services		148 128	90 020
Travel		11 949	19 871
Operating expenses		-	14 906
Acquisitions		-	2 575
<b>Total Expenditure</b>		<b>160 077</b>	<b>127 372</b>
Excess/(shortfall) of income over expenditure		6 398	4 227
Net excess/(shortfall) of income over expenditure		6 398	4 227
Transfer from (to) other Funds		(6 447)	(4 227)
Provisional savings on or cancellation of prior periods' obligations		49	
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 2003**

<b><u>Assets</u></b>			
Interfund receivable	Note 6	216 977	171 699
Inventory		-	17 009
Deferred charges		-	17 804
<b>Total assets</b>		<b>216 977</b>	<b>206 512</b>
 <b><u>Liabilities</u></b>			
Other accounts payable		10 272	6 463
Reserve for obligations		6 705	49
<b>Total liabilities</b>		<b>16 977</b>	<b>6 512</b>
 <b><u>Reserves and fund balances</u></b>			
Cumulative surplus		200 000	200 000
<b>Total reserves and fund balances</b>		<b>200 000</b>	<b>200 000</b>
<b>Total liabilities, reserves and fund balances</b>		<b>216 977</b>	<b>206 512</b>

## Notes to the financial statements

### Note 1

#### The United Nations Environment Programme and its objectives

(a) The United Nations Environment Programme (UNEP) was established by the General Assembly by its resolution 2997 (XXVII) of 15 December 1972, with the Governing Council as its policy-making organ and a secretariat to serve as a focal point for environmental action and coordination within the United Nations system.

(b) The mandate of UNEP has been confirmed through various legislative measures, both by the General Assembly and the Governing Council of UNEP. UNEP also provides the secretariats to several global and regional conventions that have been established in areas related to UNEP programme activities.

(c) The activities for which UNEP is responsible fall within the framework of programme 10, Environment, of the revised medium-term plan for the period 2002-2005.<sup>a</sup> The overall objective of programme 10 is to provide leadership and encourage partnership in caring for the environment by inspiring, informing and enabling nations and peoples to improve their quality of life without compromising that of future generations. The main elements of the strategy for achieving the overall objective include: (a) filling the information and knowledge gap on critical environmental issues through more comprehensive assessments; (b) identifying and further developing the use of appropriate integrated policy measures in tackling the root causes of major environmental concerns; and (c) mobilizing action for better integration of international action to improve the environment, particularly in relation to regional and multilateral agreements, as well as United Nations system-wide collaborative arrangements.

### 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, administrative instructions issued by the Under-Secretary-General for Management or the Controller and specific decisions of the Governing Council of UNEP. They also take fully into account the United Nations system accounting standards, as adopted by the Administrative Committee on Coordination (ACC) (now the United Nations System Chief Executives Board for Coordination). The Organization follows International Accounting Standard 1 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;

<sup>a</sup> *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 6 (A/57/6/Rev.1).*

- (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 which have been used;
  - (iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. These policies should normally be disclosed in one place;
  - (v) Financial statements should show comparative figures for the corresponding period of the 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.
- (h) 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 and consists 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 transactions, 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 application of the Organization's rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.
- (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 Organization's financial statements are prepared in accordance with the ongoing recommendations of the Working Party on Accounting Standards to the United Nations System Chief Executives Board for Coordination.
- (h) The results of the Organization's operations presented in statements I, II and III 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.

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

(j) 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 which involve the share of a party or parties for a budget convention that has been approved by Governments are written off with the approval of the conference of parties in question. Finally, pledges to trust funds which 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 which 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 marketable securities and other negotiable instruments in the cash pool. All realized losses and net unrealized losses on short-term investments are offset against investment income. Investment income and costs associated with the operation of investments in the cash pool are allocated to participating funds;

(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. Income for future financial periods is recorded as deferred income in the current financial period, as referred to in item (m) (ii) below.

(k) 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.

(l) Assets:

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

(ii) Investments include marketable securities and other negotiable instruments in the cash pool. Cost is defined as the nominal value plus/minus any unamortized premium/discount. Short-term investments, stated at the lower of cost or market value, are disclosed in schedule 3;

(iii) The United Nations Headquarters cash pool comprises participating funds' share of the cash and term deposits, short-term investments and accrued investment income, all of which are managed in the pool. The investments in the pool are similar in nature to those referred to in item (l) (ii) above and are accounted for as stated therein. 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 statements;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved for future financial periods in accordance with financial rule 106.7. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where 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 proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances settled;

(vi) Maintenance and repair 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 memoranda accounts, and is disclosed in note 7 below.

(m) 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 relating 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.

(n) 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 the 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 become available over and above those needed to implement the programme approved.

(o) 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 the event of abrupt terminations of activities financed from extrabudgetary resources.

(p) Revolving Fund. The Governing Council, by its decision 11/(II) 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 at the end of the financial period.

(q) 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.

(r) Contingencies. 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 salary. Furthermore, since July 2002, provision, calculated at 8 per cent of net base salary, is made in the Environment Fund and trust funds for end-of-service benefits.

(s) 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.

(t) 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 Multilateral Fund.

(u) The United Nations Environment Programme is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the United Nations 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 United Nations General Assembly together with its share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General 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 Statements, the General Assembly has not invoked that provision.

### **Note 3**

#### **Financial reporting by agencies and supporting organizations**

All agencies and organizations, except 13, engaged in the implementation of projects funded by UNEP and/or its associated trust funds reported their expenditures as at 31 December 2003.

### **Note 4**

#### **The cash flow summary**

Statement III is based on the indirect method of cash flow statements covered by International Accounting Standard 7.

### **Note 5**

#### **Environment Fund (statement IV)**

(a) Accounts receivable. The totals below provide a comparison of the amounts shown in statement IV as other accounts receivable, as at 31 December 2003 and 2001 (in United States dollars):

	2003	2001
Governments	310 415	258 555
Staff members	1 094 224	3 417 288
Vendors	196 631	645 408
Specialized agencies	10 035	19 325
Other United Nations agencies	7 718 515	3 037 416
Other	204 068	138 243
<b>Total</b>	<b>9 533 888</b>	<b>7 516 235</b>

(b) Accounts payable. The totals below provide a comparison of the amounts shown in statement IV as accounts payable, as at 31 December 2003 and 2001 (in United States dollars):

	2003	2001
Governments	84 335	368 207
Staff members	1 046 300	447 578
Vendors	255 191	1 332 057
Specialized agencies	-	41 267
Other United Nations agencies	11 073 070	5 379 056
Other	33 273	101 386
<b>Total</b>	<b>12 492 169</b>	<b>7 669 551</b>

(c) Deferred charges. The totals below provide a comparison of the amounts shown in statement IV as deferred charges, as at 31 December 2003 and 2001 (in United States dollars):

	2003	2001
Education grant advances	338 506	516 222
Commitments against future years	285 611	17 787
Other	63 235	24 179
<b>Total</b>	<b>687 352</b>	<b>558 188</b>

**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 which are normally settled periodically. The following table is a breakdown of the inter-fund balances (in United States dollars):

	2003	2001
<i>Inter-fund balances receivable</i>		
Environment Fund (statement IV)	21 291 368	11 379 531
General Trust Funds (statement V)	220 772	4 341 362
Technical Cooperation Trust Funds (statement VII)	136 916	3 522 909
Junior Professional Officers Programme (statement VIII)	3 452	1 010 635
Sasakawa Environment Prize (statement IX)	86	-
Special account for programme support costs (statement X)	-	2 510 042
Earmarked contributions (statement XI)	1 856 527	1 622 515
Non-convertible currency counterpart contributions — Mediterranean (statement XII)	216 305	548 183
Non-convertible currency counterpart contributions — Caribbean (statement XIII)	-	73 624
Revolving Fund (Information) (statement XIV)	216 977	171 699
<b>Subtotal</b>	<b>23 942 403</b>	<b>25 180 500</b>
<i>Inter-fund balances payable</i>		
General trust funds (statement V)	7 420 816	14 566 611
Technical Cooperation Trust Funds (statement VII)	23 510 252	13 220 554
Junior Professional Officers Programme (statement VIII)	264 324	341 216
Sasakawa Environment Prize (statement IX)	-	80 478
Special account for programme support (statement X)	106 717	-
Earmarked Contributions (statement XI)	463 333	194 776
Non-convertible currency counterpart contributions — Caribbean (statement XIII)	41 064	-
	<b>31 806 506</b>	<b>28 403 635</b>
<b>Net inter-fund payable</b>	<b>(7 864 103)</b>	<b>(3 223 135)</b>
<i>The net inter-fund payable is due to/from</i>		
Multilateral Fund (statement VI)	(7 276 955)	273 685
United Nations Office at Nairobi	(743 508)	(1 276 427)
UN-Habitat	2 856 198	(2 060 449)
United Nations General Fund	(2 699 837)	(159 944)
	<b>(7 864 103)</b>	<b>(3 223 135)</b>

**Note 7****Non-expendable property**

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

	<i>UNEP headquarters</i>	<i>UNEP projects</i>	<i>UNEP regional and outposted offices</i>	<i>Total 2003</i>	<i>Total 2001</i>
Opening balance	9 178 747	1 370 237	3 529 026	14 078 010	11 245 993
Additions	1 032 767	422 187	433 871	1 888 825	2 940 348
Disposals	-	(196 966)	(194)	(197 160)	(108 331)
Adjustments	-	86 607	-	86 607	-
<b>Ending balance</b>	<b>10 211 514</b>	<b>1 682 065</b>	<b>3 962 703</b>	<b>15 856 282</b>	<b>14 078 010</b>

**Note 8****Reserves and fund balances**

(a) 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.

(b) The excess/(shortfall) of income over expenditure in the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer amounting to \$1,833,204 is covered by a drawdown from the fund balance to cover part of the approved programme budget, in accordance with decision XI/21, paragraphs 5 and 6, decision XIII/30, paragraph 5, and decision XIV/41, paragraphs 6 and 7, of the Meetings of the Parties to the Montreal Protocol.

**Note 9****Prior-period adjustments**

The totals below provide a comparison of the amounts shown in statement IV as prior-period adjustments, as at 31 December 2003 and 2001:

	<i>2003</i>	<i>2001</i>
Adjustment to prior-period pledges	(94 565)	(429 269)
Write-off	1 709	1 658
Prior-period charges	378 202	406 013
Others	157 454	21 989
	<b>442 799</b>	<b>390</b>

