



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

Distr.: General  
16 January 2006

English only



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

**Implementation of the programme of work of the United Nations  
Environment Programme and the relevant decisions of the Governing Council**

**Execution of the budget of the United Nations Environment  
Programme in the biennium 2004–2005**

**Note by the Executive Director**

*Summary*

The annex to the present note contains information on the execution of the budget of the United Nations Environment Programme in the biennium 2004–2005. The document is being submitted pursuant to paragraph 8 of Governing Council decision 22/20 of 7 February 2003.

The annex is being circulated without formal editing.

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\* UNEP/GCSS.IX/1.

## Annex I

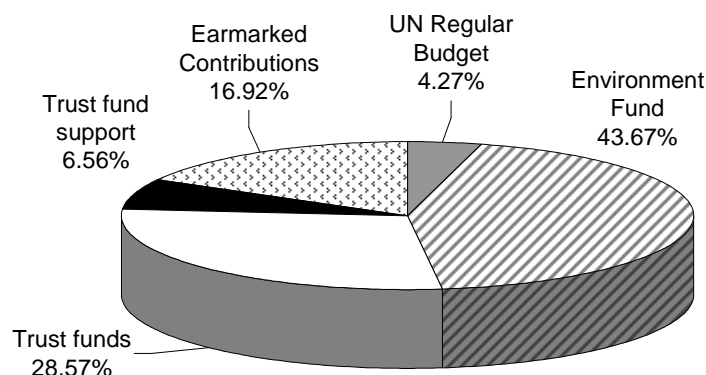
### The financial framework of UNEP

- Please note that the figures provided in this report are still provisional pending final closure of the accounts in March 2006.
- Table 1** below shows the total financial framework for UNEP for the biennium 2004-2005. It provides a breakdown of resources and claims on resources for UNEP including contributions from the Regular Budget of the United Nations (including \$1.36 million from UN Development Account), the Environment Fund, Trust Funds and Earmarked (Counterpart) Contributions related to Environment Fund activities, and Trust Fund Support. Trust Funds and Earmarked Contributions included in the table are those directly supporting UNEP's Programme of Work. Trust Funds for Conventions, Protocols and Regional Seas Actions Plans, GEF and the Multilateral Fund are not included in the table.

**Table 1. The provisional financial framework of UNEP for 2004-2005 by all sources of funds as at 31 December 2005 (millions of USD)**

	UN Regular Budget	Environment Fund	Trust funds	Trust fund support	Earmarked Contributions	Total
<b>RESOURCES</b>						
Beginning balance of Fund on 1 January 2004	0.19	6.70	35.49	3.55	24.84	70.77
Income:						
Voluntary contributions	12.20	118.06	91.01	20.95	60.01	302.23
Adjustment of contributions for prior years	-	4.63	-	-	-	4.63
Miscellaneous/interest income	-	1.85	2.94	1.18	-	5.97
<b>Total income:</b>	<b>12.20</b>	<b>124.54</b>	<b>93.95</b>	<b>22.13</b>	<b>60.01</b>	<b>312.83</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>12.39</b>	<b>131.24</b>	<b>129.44</b>	<b>25.68</b>	<b>84.85</b>	<b>383.60</b>
<b>CLAIMS ON RESOURCES</b>						
Programme of work	8.80	110.00	74.96	-	49.07	242.84
Fund programme reserve	-	5.00	-	-	-	5.00
Management and Administrative Support Costs	3.59	12.51	7.90	19.43	-	43.43
Prior period adjustments and cancelled obligations	-	(0.86)	-	0.40	-	(1.26)
<b>TOTAL CLAIMS ON RESOURCES</b>	<b>12.39</b>	<b>126.66</b>	<b>82.86</b>	<b>19.03</b>	<b>49.07</b>	<b>290.01</b>
<b>PROVISIONAL BALANCE OF FUND ON 31</b>						
<b>DECEMBER 2005</b>	<b>0.00</b>	<b>4.58</b>	<b>46.58</b>	<b>6.65</b>	<b>35.78</b>	<b>93.60</b>

- As shown in the table, the total provisional resources for the biennium 2004-2005 amount to \$383.60 million, including a balance as at 1 January 2004 of \$70.77 million, while the total claims on resources are estimated at \$290.01 million. The latter is also shown graphically in **Figure A**. The estimated total year-end balance of funds for the biennium 2004-2005 as at 31 December 2005 is projected to be \$93.60 million.

**Figure A: UNEP Claims on resources 2004-2005 (%)**

## The Environment Fund

### Introduction

4. This section presents an overview of flow and use of resources of the Environment Fund of UNEP for the biennium 2004-2005.

### 2004-2005 Contributions, allocations and projected expenditures

**Table 2. The Environment Fund – resources available for 2004-2005 as at 31 December 2005 (millions of USD)**

	2004	2005	2004-2005
Beginning balance on 1 January 2004	6.70	-	6.70
Paid pledges related to fiscal year	53.36	58.48	111.84
Unpaid pledges related to current fiscal year	2.68	0.43	3.11
<b>Total pledges</b>	<b>56.04</b>	<b>58.91</b>	<b>114.95</b>
Additional estimated contributions	2.86	0.25	3.11
<b>Total contributions</b>	<b>58.90</b>	<b>59.16</b>	<b>118.06</b>
Contributions for previous years	4.57	0.06	4.63
Miscellaneous / Interest income	0.94	0.91	1.85
<b>Total resources available</b>	<b>71.11</b>	<b>60.13</b>	<b>131.24</b>

5. As at 31 December 2005, 96 countries pledged a total of \$58.91 million to the Environment Fund for year 2005. \$58.48 million or 99.3 percent of the pledged contributions was paid leaving a balance of \$0.43 million unpaid for the year 2005. Based on the past two year's performance and on informal consultations with Governments, it is estimated that additional contributions of \$0.25 million will be received relating to 2005. Therefore, a level of contributions to the Environment Fund of \$59.16 million is projected for 2005, bringing the total level of estimated contributions to \$118.06 million for the biennium 2004-2005. This figure exceeds the projected income of \$115 million, which formed the basis for the biennium 2004-2005 budget approved by the Governing Council at its 22nd session. For details of contributions, please see **Annex I: Status of Contributions to UNEP's Environment Fund** and **Annex II: Top fifteen donors**.

6. **Table 3** and **Figure B** below compare the contributions pledged and received for 2005 with the three previous years as at 31 December of each year. As the table and figure shows, as at 31 December the number of countries that have made pledges for 2005 is not as high as in peak years, but the amounts of pledged and paid contributions is the highest of the four years. It also shows that the fifteen largest donors stand for 96 percent of the total contributions to the Environment Fund.

**Table 3. Contributions to the Environment Fund in 2002-2005 as at 31 December 2005**

	2002	2003	2004	2005
Number of pledges (countries)	86	121	111	96
Pledged contributions (*) (USD millions)	48.16	49.04	58.88	58.91
<i>Increase/decrease from previous year</i>	<i>9.3%</i>	<i>1.8%</i>	<i>20.1%</i>	<i>0.1%</i>
Paid contributions	47.34	47.81	54.04	58.48
<i>Paid as percentage of pledged contributions</i>	<i>98.3%</i>	<i>97.5%</i>	<i>91.8%</i>	<i>99.3%</i>
Pledged Contributions by Top 15 Donors	44.95	48.45	54.45	56.55
Total pledged contributions (**) (USD millions)	48.35	52.71	59.00	58.91
<i>Top 15 Donors as percentage of pledged contributions</i>	<i>93.0%</i>	<i>91.9%</i>	<i>92.3%</i>	<i>96.0%</i>

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

#### 2004-2005 projected expenditures

7. The Governing Council at its 22<sup>nd</sup> session approved appropriations in the amount of \$130 million for the Environment Fund programme and biennial support budget. Taking into account the projected resources available to the Environment Fund, the Executive Director has approved 100% allocations \$110.0 million for Fund Programme activities, \$15.0 million for Environment Fund Biennial Support Budget and \$5.0 million for Fund Programme Reserve activities were approved as shown in **Table 4**.

8. With respect to the 2004-2005 expenditures, **Table 4** shows the estimated expenditures of the Environment Fund amounting to \$127.51 million and consisting of \$110 million (85.6% of total projected expenditure for 2004-2005) for Fund Programme Activities, \$5 million (3.9 percent) for Fund Programme Reserve and \$13.49 million (10.5 percent) for Environment Fund Biennial Support Budget.

**Table 4: The Environment Fund – appropriations, allocations and projected expenditures as at 31 December 2005 (millions of USD)**

	2004-2005 Appropriations	2004-2005 Allocations	2004 - 2005 provisional expenditures
Fund programme activities	110.00	110.00	110.00 *
Fund programme reserve	5.00	5.00	5.00
Environment Fund Biennial Support Budget	15.00	15.00	12.51 *
<b>Total</b>	<b>130.00</b>	<b>130.00</b>	<b>127.51</b>

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

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

	2004 Actual	2005 Provisional	2004/2005 Total
<b>RESOURCES</b>			
Beginning balance of Fund on 1 January	6.70	20.79	6.70
Pledges	56.04	58.91	114.95
Paid Pledges	53.36	58.48	111.84
Unpaid pledges	2.68	0.43	3.11
Additional estimated contributions	2.86 *	0.25	3.11
<b>Total Pledges/estimated contributions</b>	<b>58.90</b>	<b>59.16</b>	<b>118.06</b>
Adjustment of contributions for prior years	4.57	0.06	4.63
Miscellaneous/Interest income	0.94	0.91	1.85
<b>TOTAL RESOURCES</b>	<b>71.11</b>	<b>80.92</b>	<b>131.24</b>
<b>CLAIMS ON RESOURCES</b>			
Fund programme activities (FP)	44.10	65.90	110.00
Fund programme reserve activities (RA)	1.26	3.74	5.00
Environment Fund support costs (MASC)	5.26	7.25	12.51
<b>Sub-total</b>	<b>50.61</b>	<b>76.90</b>	<b>127.51</b>
Prior period adjustments	(0.36)	(0.58)	(0.94)
Cancellation of prior period's obligations	0.07	0.02	0.09
<b>TOTAL CLAIMS ON RESOURCES</b>	<b>50.32</b>	<b>76.34</b>	<b>126.66</b>
<b>BALANCE OF FUND</b>	<b>20.79</b>	<b>4.58</b>	<b>4.58</b>
Financial Reserve			10.00
<b>TOTAL BALANCE ON FUND AND THE FINANCIAL RESERVE</b>			<b>14.58</b>

(\*) Paid in 2005

9. **Table 5** shows the overall flow and use of Environment Fund resources for the biennium 2004-2005. The last column shows total projected available resources of \$131.24 million (after prior year's adjustments). With a total projected expenditure of \$126.66 million (after prior year's adjustments), UNEP is projected to end the biennium with a carry-over balance of \$4.58 million.

10. UNEP has maintained a financial reserve of \$10 million to guarantee the financial liquidity of the Environment Fund and to compensate for uneven cash flows. In accordance with the Governing Council decision GC.22/20, this reserve will be further increased to \$20 million as and when carry-over resources become available over and above those needed to implement the approved programme of work.

### Trust funds

11. The breakdown of the 2004-2005 projections of income and expenditures, shown by the flow and use of resources for all trust funds by category is given in Table 6 below. Details are shown in Annex V. It should be noted that the recording of 2005 expenditures is still ongoing.

**Table 6. Trust Funds – flow and use of resources for 2004-2005 as at 31 December 2005 (millions of USD)**

	Direct Support to UNEP	Conventions	Special Accounts	Totals
<b>RESOURCES AVAILABLE</b>				
Balance as at 1 January 2004	35.49	63.86	666.95	766.30
Voluntary and assessed Contributions	91.01	118.54	105.52	315.08
Miscellaneous/Interest income	2.94	3.46	1.18	7.58
<b>Total Resources available</b>	<b>129.44</b>	<b>185.86</b>	<b>763.65</b>	<b>1,078.95</b>
<b>CLAIMS ON RESOURCES</b>				
General trust funds	32.31	79.90	-	112.20
Technical trust funds (General)	37.51	24.21	-	61.72
Technical trust funds (Personnel)	5.14	-	-	5.14
Multilateral Fund Secretariat	-	9.54	-	9.54
Multilateral Fund for the Montreal Protocol	-	-	282.93	282.93
Global Environmental Facility	-	-	121.34	121.34
Programme support cost	7.90	12.92	-	20.82
<b>Total claims on resources</b>	<b>82.86</b>	<b>126.56</b>	<b>404.27</b>	<b>613.70</b>
<b>BALANCE OF FUND ON 31 DECEMBER 2005</b>	<b>46.58</b>	<b>59.30</b>	<b>359.38</b>	<b>465.26</b>

## Earmarked contributions

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

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

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

	2004-2005 Projection
<b>Resources available</b>	
Balance as at 1 January	24.84
Income (including interest income)	60.01
<b>Total resources available</b>	<b>84.85</b>
<b>Claims on resources</b>	
Expenditures (including prior year's adjustments)	49.07
<b>Balance on 31 December</b>	<b>35.78</b>

14. The provisional income and expenditures for the Earmarked Contributions in Support of the UNEP administered Conventions and Regional Seas stand at \$10.86 and \$9.58 respectively.

## Trust Fund Support

15. The Trust Fund Support account is generated from the 13% administrative overhead charge levied to Trust Funds based on their actual expenditures, in accordance with the UN regulations and rules<sup>1</sup>. The rationale behind the Trust Fund Support provision is to ensure that activities financed through Trust Fund and Earmarked Contributions do not create any additional burden to the UN Regular Budget, or in the case of UNEP, to the Environment Fund budget. More than 50 per cent of the Trust Fund Support resources are allocated to Convention Secretariats, Regional Seas Programmes and Protocols as direct and indirect costs for the provision of fund/administrative expertise. The other portion of the Trust Fund support budget is allocated to cover the administrative costs of managing Trust Funds directly supporting UNEP Programme of Work.

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

	2004/2005 Projection
<b>Resources available</b>	
Balance as at 1 January 2004	3.55
Income	20.95
Miscellaneous /Interest income	1.18
<b>Total Resources available</b>	<b>25.68</b>
<b>Claims on resources</b>	
Expenditures	19.43
Prior period savings	(0.40)
<b>Total claims on resources</b>	<b>19.03</b>
<b>Balance projected on 31 December 2005</b>	<b>6.65</b>
<b>Operating reserve</b>	<b>2.00</b>

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

16. The total resources available in 2004-2005 are projected at \$25.7 million including \$20.95 million relating to programme support, while expenditures are estimated at \$19.4 million. Prior period savings are estimated at \$0.4 million. Fund balance at the end of 2005 is estimated \$6.7 million. An operational reserve for the Trust Fund Support is maintained at the level of \$2.0 million in accordance with the provisions of ST/AI/286.

## Regular budget

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

18. For the biennium 2004-2005, the total revised appropriations from the Regular Budget is \$11.03 million, out of which \$8.34 million is allocated to and directly administered by UNEP Headquarters. The balance is allocated to UNEP offices in New York and Geneva, and to the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR) in Vienna. It is projected that the appropriations will be fully utilized. It should be noted that the allotment does not include UN Regular Budget funding to cover meetings of the UNEP Governing Council which, starting from the biennium 2002-2003, is provided under section 2 "General Assembly Affairs and Conference Services". This funding is about \$1 million for biennium 2004-2005.

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

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

	2004-2005
<b>Resources available</b>	
Allotment	11.03
<b>Claims on resources</b>	
Expenditures	11.03
<b>Balance projected on 31 December 2005</b>	<b>0.00</b>

19. In addition to the \$11.03 million provided to the Environment Programme from the Regular Budget of the United Nations, in 2004-2005, an amount of \$1.36 million will be allocated to UNEP from the United Nations Development Account which includes an unspent balance of \$0.19 million from 2002-2003 that has been rephased into 2004-2005 biennium.

20. List of Annexes referred to in the text.

Annex I	Status of Contribution to UNEP Environment Fund
Annex II	Top Fifteen Donors
Annex III	Programme of Work for 2004-2005 – Fund Programme and Fund Programme Reserve Activities (Allocations, commitments and expenditures)
Annex IV	2004-2005 Environment Fund Biennial Support Budget (EFBSB)
Annex V	2004-2005 Estimated Expenditures and Programme Support Costs of Trust Funds Administered by UNEP
Annex VI	2004-2005 Estimated Expenditures for UNEP Administered Earmarked Contributions
Annex VII	2004-2005 Estimated Trust Fund Support (OTA) Expenditures



## Annex I

## Status of contribution to UNEP Environment Fund

Country	2002 Pledges	2002 Paid	2003 Pledges	2003 Paid	2004 Pledges (*)	2004 Paid (*)	Additional/ Revised 2004 Pledges (**)	2005 Pledges	2005 Paid	2005 Unpaid	2005 Estimates	Total Pledges and Estimates 2005	Adjust. for Prior Years pre-2004	VISC	2006
Afghanistan		0					-			-		-			
Albania		0	1,200	1,200	1,200	1,200	-			-	1,200	1,200		yes	
Algeria	10,000	10,000	100,000	10,000	10,000	10,000	-	10,000	10,000	-	-	10,000			10,000
Andorra	7,810	7,810	11,952	11,952	17,898	17,898	-	25,522	29/	25,522	-	25,522		yes	
Angola		0			24,980	24,980	-			-	24,980	24,980			
Antigua and Barbuda		0	1,200	1,200	1,200	1,200	-	1,200		1,200	-	1,200		yes	
Argentina	6,000	6,000	6,000	6,000	25,000	25,000	-			-	25,000	25,000		yes	
Armenia		0			1,300	1,300	-	1,300		1,300	-	1,300			
Australia	345,280	345,280	328,845	328,845	424,600	424,600	-	428,450	44/	428,450	-	428,450		no	413,050
Austria	316,677	316,677	376,740	376,740	509,543	509,543	-	520,953	14/	20,953	-	520,953		no	480,953
Azerbaijan	1,800	1,800			-	-	-			-		-		yes	
Bahamas		0	600	600	12,169	12,169	-	591	24/	591	-	591		yes	
Bahrain		0	2,730	2,730			-			-		-			
Bangladesh	2,550	2,550	2,550	2,550	2,550	2,550	-	2,550		2,550	-	2,550		yes	
Barbados	5,000	5,000	5,000	5,000	6,000	6,000	-	5,000		5,000	-	5,000		yes	5,000
Belarus	3,720	3,720	11,300	11,300	11,300	11,300	-	11,300		11,300	-	11,300		yes	
Belgium	505,000	505,000	674,700	674,700	758,920	758,920	-	730,195	30/	30,195	-	730,195		yes	770,000
Belize		0	600	600	1,200	1,200	(600)			-	600	600			
Benin	4,998	0	4,998				-			-		-		yes	
Bhutan	1,235	1,235	1,350	1,350	1,300	1,300	-	1,350		1,300	50	1,350		yes	1,350
Bolivia		0					-			-		-			
Bosnia/ Herzegovina		0					-			-		-			
Botswana	6,000	6,000	6,000	6,000	6,000		(6,000)	6,000		6,000	-	6,000		yes	
Brazil		0			68,953	68,593	(360)	100,000		100,000	-	100,000			
Brunei Darussalam	9,980	9,980	9,551		9,700	9,700	-	9,980	12/	9,980	-	9,980		?	
Bulgaria		0	6,000	6,000	6,000	6,000	-	6,000	41/	6,000	-	6,000		yes	6,600
Burkina Faso		0	1,200	1,200		1,149	1,149		45/		-	-	1,200	yes	1,000
Burundi		0					-			-		-			
Cambodia	1,470	1,470	1,470	1,470	2,445	2,445	(1,470)	1,000		1,000	-	1,000			
Cameroon	5,400	0	7,000				-			-		-		yes	
Canada	1,725,626	1,725,626	1,693,284	1,693,284	2,002,495	1,984,890	(17,605)	2,058,894	1/	2,058,894	-	2,058,894		yes	
Cape Verde		0					-			-		-			
Central African Rep.	600	600			600	600	-			-	600	600		yes	
Chad		0					-			-		-			
Chile	10,000	10,000	10,000	10,000	10,000	10,000	-	10,000		9,980	20	10,000			
China	187,274	187,274	200,000	200,000	200,000	200,000	-	200,000		200,000	-	200,000		no	
Colombia	37,000	37,000	37,000	37,000			42,000	17,630		17,630	-	24,370	42,000	14,965	no
Comoros		0	400	400			-			-		-		yes	
Congo		0					-			-		-			
Congo, Dem. Rep.		0					-			-		-			
Costa Rica		0	10,890	10,890	9,739	9,739	-			-	9,739	9,739			
Cote d'Ivoire	3,600	0	3,600				-			-		-		yes	

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Croatia	18,000	18,000	18,000	18,000	18,000	18,000	-	11,000		11,000	-	11,000	yes	
Cuba	6,000	6,000	6,000	6,000			-				-		yes	
Cyprus		0	2,000	2,000	15,000	0	15,000				-	15,000	yes	
Czech Republic	163,383	163,383	126,222	126,222	132,000	132,000	-	197,949	2/	197,949	-	197,949	yes	
Denmark	2,055,567	2,055,567	2,565,382	2,565,382	2,658,662	2,658,662	-	2,441,717	3/	2,441,717	-	2,441,717	no	
Djibouti		0					-				-			
Dominica		0					-				-			
Dominican Republic		0					-	2,000		2,000	-	2,000		
Ecuador		0					-				-			
Egypt	9,000	9,000	9,000	9,000	9,000		(9,000)				-		no	
El Salvador		0	2,400	2,400	2,400	2,400	-	2,400		2,400	-	2,400	yes	
Equatorial Guinea		0					-				-			
Eritrea		0	600	575			-				-	600	yes	
Estonia		0	6,000	6,000	6,000	6,000	-	6,000		6,000	-	6,000		
Ethiopia		0			1,000	1,000	-				-	1,000		
Fiji	4,622	4,622	4,602	4,602	4,600	4,600	-				-	4,600	yes	
Finland	2,820,689	2,820,689	3,085,147	3,085,147	3,364,760	3,364,760	-	3,601,026	4/	3,601,026	-	3,601,026	no	
France	2,006,800	2,006,800	3,340,130	3,340,130	4,614,262	3,927,620	(686,642)	4,000,000	5/	4,000,000	-	4,000,000	yes	
Gabon		0					-				-			
Gambia	1,000	1,000	1,000	1,000	1,000	1,000	-				-	1,000	yes	
Georgia		0					-				-		no	
Germany	5,009,716	5,009,716	5,865,872	5,865,872	6,945,516	6,945,516	-	6,641,934	6/	6,641,934	-	6,641,934	yes	
Ghana	1,480	1,480	1,500	1,500	10,000	10,000	-				-	10,000	yes	
Greece	25,000	25,000	175,007	175,007	175,000	0	-	175,000	43/	175,000	-	175,000		200,000
Grenada		0					-				-			
Guatemala		0	3,600	3,600	3,600	1,061	2,539				-	3,600	yes	
Guinea	1,800	1,800					-				-			
Guinea-Bissau		0					-		35/		-		yes	700
Guyana		0					-				-			
Haiti		0	1,857	1,857	1,000	1,000	(1,000)				-			
Honduras		0					-				-			
Hungary	70,000	70,000	70,200	70,200	70,200	70,200	-	76,000		76,000	-	76,000	yes	
Iceland	20,000	20,000	20,000	20,000	20,000	20,000	-	20,000		20,000	-	20,000	yes	
India	100,000	100,000	100,000	100,000	100,000	100,000	-	100,000		100,000	-	100,000	yes	100,000
Indonesia	15,000	15,000	15,000	15,000	15,049	15,049	(49)	15,049		15,049	-	15,049	no	
Iran	30,000	30,000	30,000	30,000	30,000	30,000	-	30,000		30,000	-	30,000	no	35,000
Iraq		0					-				-			
Ireland	271,986	271,986	359,003	359,003	381,795	381,795	-	396,187	32/	396,187	-	396,187		598,100
Israel	22,000	22,000	10,000	10,000	-	0	10,000	10,000		10,000	-	10,000		
Italy	2,074,600	2,074,600	2,807,240	2,807,240	3,072,800	0	-	2,886,960	15/	2,886,960	-	2,886,960	yes	
Jamaica	4,314	4,314	4,097	4,097	-		3,500	3,500	26/	3,500	-	3,500	no	
Japan	4,100,000	4,100,000	3,500,000	3,500,000	-	3,500,000	3,400,000	3,230,000		3,230,000	-	3,230,000	no	
Jordan		0	1,500	1,500	3,000	3,000	(1,500)				-	1,500		
Kazakhstan		0			10,000		10,000				-	10,000	pending	
Kenya		0	30,373	30,373	-	0	30,563				-	10,000	yes	
Kiribati	0	0	0	0	580	580	20	600		600	-	600	yes	
Korea (Dem. republic)		0			1,000		1,000	1,000	33/	1,000	-	1,000		717
Korea (Republic of)	100,000	100,000	100,000	100,000	200,000	200,000	-	100,000		100,000	-	100,000		
Kuwait	200,000	200,000	200,000	200,000	200,000	200,000	-	200,000		200,000	-	200,000		200,000
Kyrgyzstan		0	700	700	600	600	-				-	600	yes	
Lao	2,000	2,000	2,000	2,000	2,000	2,000	-	2,000		2,000	-	2,000	yes	2,000
Latvia	5,900	5,900	5,900	5,900	6,000	6,000	-	6,000	40/	6,000	-	6,000	yes	9,500
Lebanon		0	4,800				(4,800)				-	4,800	4,800	yes
Lesotho	10,000	10,000			10,000	10,000	-	10,000		10,000	-	10,000		

Liberia		0					-				-		-			
Libya		0					-				-		-			
Liechtenstein	3,500	3,500	3,600	3,600	3,900	3,900	-	3,900		3,900	-		3,900			
Lithuania		0	7,200	7,200	7,200	0	-	7,200			7,200		7,200		yes	
Luxembourg	73,178	73,178	242,314	147,528	165,718	165,718	-	189,180	16/	189,180	-		189,180	98,504	yes <sup>a</sup>	
Macedonia		0					-	2,400		2,400	-		2,400			
Madagascar	4,740	4,740	5,280	5,280			-	4,585		4,585	-		4,585		yes	1,000
Malawi		0	616	616	600	600	-				-	600	600		yes	
Malaysia			30,000	30,000			30,000	30,000			30,000		30,000			
Maldives	1,500	1,500	1,500	1,500	1,500	1,500	-	2,000		2,000	-		2,000		yes	
Mali		0					-				-		-			
Malta		0	9,000	9,000	9,000	0	-				-	9,000	9,000		yes	
Marshall Islands		0					-				-		-			
Mauritania		0					-				-		-			
Mauritius	4,616	4,616	4,800	4,800	4,800	4,800	-	4,800	36/	4,800	-		4,800		yes	5,000
Mexico	100,000	100,000	100,000	100,000	100,000	100,000	-	100,000		100,000	-		100,000		no	33,053
Micronesia		0	600	600	600	600	-	600		600	-		600		yes	
Moldova		0	1,200				-	700	38/	700	-		700		yes	700
Monaco	10,000	10,000	12,000	12,000	12,000	12,000	-	12,000	21/	12,000	-		12,000		yes	
Mongolia	1,000	1,000	996	996	2,000	2,000	(1,000)	1,000		1,000	-		1,000		yes	
Morocco	7,975	7,975	12,000		12,000		-				-	12,000	12,000		yes	
Mozambique	600	600	600	600	600	600	-	600	19/	600	-		600		yes	
Myanmar	1,000	1,000	1,000	1,000			1,000	1,000		1,000	-		1,000		yes	
Namibia		0					-				-		-			
Nepal		0					-				-		-			
Netherlands	4,682,104	4,682,104	4,661,858	4,661,858	6,020,352	6,020,352	-	6,003,878	31/	6,003,878	-		6,003,878			
New Zealand	145,800	145,800	145,800	145,800	155,000	155,000	-	155,000		155,000	-		155,000		yes	
Nicaragua		0					-	600			600		600			600
Niger	600	0	600				-				-		-		yes	
Nigeria		0			40,000		-				-	40,000	40,000			
Norway	1,983,340	1,983,340	2,145,923	2,145,923	2,134,259	2,134,259	-	2,370,305	8/	2,370,305	-		2,370,305		yes	
Oman			10,000	10,000	10,000	10,000	-	10,000	42/	10,000	-		10,000		yes	10,000
Pakistan	5,000	5,000	5,000	5,000	5,000	5,000	-	5,000		5,000	-		5,000		no	5,000
Panama		0	10,000	10,000	10,000	5,000	-				-	10,000	10,000		yes	
Papua New Guinea		0					-				-		-			
Paraguay		0					-				-		-			
Peru		0					-				-		-			
Philippines	9,340	9,340	8,722	8,722	1,644	1,644	5,137	2,349	20/	2,349	-		2,349		no	
Poland		0	100,000	100,000	-	-	100,000	150,000	39/	150,000	-		150,000		yes	150,000
Portugal	60,000	60,000	100,000	100,000	40,000	40,000	-	20,000		20,000	-		20,000			
Qatar		0					-				-		-			
Romania	15,000	15,000	19,800	19,800	20,000	20,000	-	20,000	37/	20,000	-		20,000		yes	32,000
Russian Federation	500,000	500,000	500,000	500,000	500,000	500,000	-	500,000		500,000	-		500,000		no	500,000
Rwanda		0	600	600	600	600	-				-	600	600		yes	
Samoa		0					-				-		-			
San Marino	1,200	1,200	1,200	1,200	1,300	1,300	-				-	1,300	1,300		yes	
Sao Tome and Principe		0					-				-		-			
Saudi Arabia	151,303	151,303	133,189	133,189	120,000	120,000	-	133,186		133,186	-		133,186			
Senegal	2,000	2,000	2,000	2,000	2,000	2,000	-	2,000	17/	2,000	-		2,000			2,000
Seychelles	1,200	1,200	1,200	1,200	1,500	1,500	-	1,200	34/	1,200	-		1,200		yes	1,200
Sierra Leone		0	2,496	2,157			900	1,519		1,519	-		1,519	339	yes	
Singapore	15,000	15,000	15,000	15,000	15,000	15,000	-	15,000		15,000	-		15,000			15,000
Slovak Rep.	10,000	10,000	19,800	19,800	20,000	20,000	-	20,000	27/	20,000	-		20,000		yes	30,000
Slovenia	48,553	48,553	48,600	48,600	48,600	48,600	-	48,600	22/	48,600	-		48,600		yes	

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Solomon Islands		0						-				-		-			
Somalia		0						-				-		-			
South Africa	10,000	10,000	54,000	54,000	54,000	54,000	-		54,000	25/	54,000	-		54,000		yes	54,000
Spain	596,625	596,625	678,830	678,830	950,902	950,920	-		709,500	11/	709,500	-		709,500			
Sri Lanka	5,000	5,000	5,000	5,000	5,200	5,200	-		5,200		5,200	-		5,200		yes	
St. Kitts and Nevis	600	600	600	600	600	600	-					-	600	600			
St. Lucia		0	1,200	1,200	1,200	0	-					-	1,200	1,200		yes	
St. Vincent/ Grenadine		0					-					-					
Sudan		0					-					-					
Surinam		0	1,200				-					-				yes	
Swaziland		0	6,000	6,000	6,000	0	-					-	6,000	6,000		yes	
Sweden	2,210,311	2,210,311	2,503,129	2,503,129	2,800,532	2,800,532	-		2,883,512	9/	2,883,512	-		2,883,512		yes	
Switzerland	2,161,538	2,161,538	2,582,205	2,582,205	2,827,216	2,827,216	-		2,997,548	13/	2,997,548	-		2,997,548		yes	
Syrian Arab Republic		0					-					-					
Tajikistan	10,950	10,950	10,950	10,950	12,000	12,000	-		11,123		11,123	-		11,123		yes	
Tanzania		0	1,200	1,200	-	0	1,200					-	1,200	1,200		yes	
Thailand	18,594	18,594	19,631	19,631	20,000	20,000	-		20,000		20,000	-		20,000			
Togo	600	0	600				-					-				yes	
Tonga			600	600			-		600			600		600		yes	
Trinidad and Tobago		0	10,200	10,200	-	0	10,200		3,362	18/	3,362	-	6,838	10,200		yes	
Tunisia		0			-	13,000	13,000					-					11,740
Turkey	100,000	100,000	100,000	100,000	100,000	100,000	-		100,000		100,000	-		100,000			125,000
Turkmenistan					1,200	1,200	-		1,000			1,000		1,000			
Tuvalu			600	600			-					-				yes	
Uganda		0	3,717	3,717	3,700		-					-	3,700	3,700		yes	
Ukraine		0					-					-					
United Arab Emirates		0					-					-					
United Kingdom	6,514,234	6,514,234	6,867,000	6,867,000	7,672,560	7,672,560	-		7,986,720	28/	7,986,720	-		7,986,720		yes	
United States of America	6,500,000	6,500,000	5,475,000	5,475,000	5,910,100	5,910,100	-		6,000,000		6,000,000	-		6,000,000			
Uruguay		0					-					-					
Uzbekistan		0	4,475	4,475			-					-	4,475	4,475		yes	
Vanuatu		0			-		600					-					
Venezuela	25,000	25,000	25,000	25,000			-					-					
Vietnam	5,000	5,000	5,040	5,040	5,040	5,040	-		5,040	23/	5,040	-		5,040		yes	
Yemen Arab Republic	5,436	5,436					-					-					
Yugoslavia		0					-					-					
Zambia		0					-		2,178		2,178	-		2,178			
Zimbabwe		0					-					-					
	48,348,314	48,333,116	52,711,963	52,475,264	56,050,138	55,479,460	2,947,782		58,912,622		58,487,652	424,970	246,702	59,159,324	119,808		3,810,263

(\*) Pledges are corresponding to financial statements of 2004, therefore some pledges made for 2004 but after the closure of accounts, are not reflected in 2004 accounts but will be in 2005.

(\*\*) New pledges and payments receive or revised for 2004 after the closure 2004 official accounts.

1/ CAN 2,525 million	13/ CHF 3,545,500	24/ Bahamas pd \$591 2004 & 5 (plus adtl. 11,578 for 04)	35/ Guinea Bissau pledged \$700 pa 06 and 07
2/ CZK5 million in 2003-5	14/ Austria pledged EUR 364,000 04-06 with US\$40,000 adtl. In 2005	25/ S. Africa pledged \$54,000 pa 2006 and 07	36/ Mauritius pledged \$5,000 pa 2006 forward
3/ DKK 15.5 million	15/ Italy EUR 2.4 million	26/ Jamaica J\$210,000 pa 2004 and 5	37/ Romania pledged \$32,000 pa 2006 and 07
4/ Finland EUR 2.86 million	16/ Luxembourg EUR 137,495 estimate	27/ Slovak Rep. pledged \$30,000 pa 2006 and 07	38/ Moldova pledged \$700 pa 2006 and 07
5/ France 3.1 mil EUR Foreign Affairs pays 1 mil. Est.	17/ Senegal paid \$2,000 pa 1998-2010	28/ £ 4.2 mil	39/ Poland pledged \$150,000 pa 2006 and 07
6/ German EUR 5.42 mil. estimate	18/ Trinidad paid 04 and \$3,362.38 in 2005	29/ EUR not provided/estimate	40/ Latvia pledged \$9,500 pa 2006 and 07
7/ Netherlands EUR 3.992 mil. estimate	19/ Mozambique paid 04 and 05	30/ Pledged EUR600,00 for 2005 and EUR 620,000 for 2006	41/ Bulgaria pledged \$6,600-2006, \$7,200-2007
8/ Norway NOK 15 million.	20/ Philippine Peso 503,000 (2003-04)	31/ EUR 4,992 mil.	42/ Oman pledged \$10,000 pa 2006 and 2007
9/ SEK 20 mil. previous to 2005	21/ Monaco \$12,000 pledge (2004-5)	32/ Ireland EUR 317,000 pd. Eur 500,000 for 2006	43/ Greece pledged \$200,000 pa 2006 and 2007
11/ Spain EUR 600,000	22/ Slovenia \$48,600 pledge (2004-5)	33/ DPR of Korea pledged \$1,000 pa 2004-06	44/ Australia paid for 2006
12/ Brunei B\$17,000 initial estimate	23/ Vietnam \$5,040 pledge (2004-5)	34/ Seychelles pledged \$1,200 pa 2006 and 07	45/ Burkina Faso pledged \$1,000 pa 2006-07

## Annex II

### Environment fund Top fifteen donors to UNEP'S environment fund for 2005 as at 31 December 2005 (in USD 000)

	<b>Country</b>		<b>2005</b>
1	United Kingdom	paid	7,987
2	Germany	paid	6,642
3	Netherlands	paid	6,004
4	United States	paid	6,000
5	France	paid	4,000
6	Finland	paid	3,601
7	Japan	paid	3,230
8	Switzerland	paid	2,998
9	Italy	paid	2,887
10	Sweden	paid	2,884
11	Denmark	paid	2,442
12	Norway	paid	2,370
13	Canada	paid	2,059
14	Belgium	paid	730
15	Spain	paid	710
Total Contribution by Top 15			<b>56,547</b>

## Annex III

### Environment fund Programme of work for 2004 - 2005 Allocations, commitments and expenditure As at 31 December 2005 (in USD 000)

	GC.22/20 Appropriations 2004-2005		Allocations 2004-2005	Actual expenditure 2004	Provisional expenditure 2005, recorded as at 13.1.06	Balance to be processed	Provisional expenditure 2004-2005
<b>Environment Fund</b>							
1	Environmental assessment and early warning	22,150 20.1%	22,150	9,781	11,935	434	22,150
2	Policy development and law	16,251 14.8%	16,251	5,882	9,665	704	16,251
3	Policy implementation	9,720 8.8%	9,720	3,875	5,443	402	9,720
4	Technology, industry and economics	23,754 21.6%	23,754	9,681	13,929	144	23,754
5	Regional coordination	22,925 20.8%	22,925	8,703	12,393	1,829	22,925
6	Environmental conventions	7,975 7.3%	7,975	2,762	4,180	1,033	7,975
7	Communication and public information	7,225 6.6%	7,225	3,415	3,681	129	7,225
<b>Total Divisions</b>		110,000 100.0 %	110,000	44,099	61,226	4,675	110,000
<b>Environment Fund Reserve</b>		5,000	5,000				5,000
<b>Environment Fund Biennial Support Budget</b>		15,000	15,000				12,511
<b>Total</b>		130,000	130,000				127,511

**Annex IV****Environment fund biennial support budget projected expenditures for 2004-2005  
as at 31 December 2005 (in USD 000)**

<b>Object of expenditure</b>	<b>Approved appropriations 2004-2005</b>	<b>Approved allocations 2004-2005</b>	<b>Total provisional expenditures 2004-2005</b>	<b>Balance</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D=B-C</b>
Posts controlled by staffing table	5,496	5,496	4,235	1,261
Other staff costs	368	368	227	141
Consultants	313	313	127	186
Travel on official business	1,071	1,071	1,353	(282)
Contractual services	6,086	6,086	4,473	1,613
General operating expenses	1,360	1,360	1,940	(580)
Supplies and materials	307	307	156	151
<b>TOTAL</b>	<b>15,000</b>	<b>15,000</b>	<b>12,511</b>	<b>2,489</b>

## Annex V

**Trust funds**  
**2004–2005 estimated direct expenditures and programme support costs of active trust funds administered by UNEP as at 31 December 2005 (in USD 000)**

	No. funds	2004 Actual Direct Cost	2005 Estim. Direct Cost	Progr. Sup.Cost	TOTAL
<b>SUMMARY</b>					
A. <b><u>DIRECT SUPPORT TO UNEP</u></b>	-				
GENERAL TRUST FUNDS, Sub-Total	16	13,203	19,106	4,144	36,453
TECHNICAL TRUST FUNDS-GENERAL, Sub-Total	15	15,850	21,664	3,134	40,647
TECHNICAL TRUST FUNDS-PERSONNEL, Sub-Total	20	2,399	2,744	619	5,762
<b>TOTAL</b>	<b>51</b>	<b>31,452</b>	<b>43,514</b>	<b>7,897</b>	<b>82,862</b>
B. <b><u>CONVENTIONS/PROTOCOLS/REGIONAL SEAS PROGRAMMES</u></b>					
GENERAL TRUST FUNDS					
Basel Convention and its Secretariat	2	5,663	3,730	1,221	10,614
Biological Diversity Convention and its Secretariat	3	10,524	12,081	2,947	25,552
Biosafety Protocol	3	-	1,895	246	2,141
CITES Convention and its Secretariat	1	5,010	3,845	1,151	10,006
CMS Convention and its Secretariat	4	2,700	4,393	923	8,016
Vienna Convention and Montreal Protocol and their Secretariat	3	5,009	4,722	1,265	10,996
Caribbean Environment Programme and its Coordination Unit	1	812	1,181	259	2,252
Mediterranean Environment Programme and its Coordination Unit	1	5,672	7,759	1,746	15,177
Rotterdam convention	2	-	3,282	426	3,708
Regional Seas Programmes	4	709	908	211	1,828
Sub-total	24	36,099	43,796	10,395	90,290
TECHNICAL TRUST FUNDS-GENERAL					
UNEP's Implementation of the Multilateral Fund activities	1	11,479	12,080	1,883	25,442
Marine Turtles	1	168	218	50	436
Rotterdam and Stockholm conventions	1	126	141	35	302
Sub-total	3	11,773	12,439	1,968	26,180
SPECIAL TRUST FUNDS					
Secretariat of the Multilateral Fund for the Montreal Protocol	-	4,759	4,778	556	10,093
Sub-total	-	4,759	4,778	556	10,093
<b>TOTAL</b>	<b>27</b>	<b>52,631</b>	<b>61,013</b>	<b>12,919</b>	<b>126,563</b>



	No. funds	2004 Actual Direct Cost	2005 Estim. Direct Cost	Progr. Sup.Cost	TOTAL
<b>C. SPECIAL ACCOUNTS AND TRUST FUNDS</b>					
Multilateral Fund for the Montreal Protocol	1	147,932	135,000	-	282,932
GEF (General Activities, Fee-Based, NAP in LDCs and Strategic Partnerships trust funds)	5	62,346	58,996	-	121,342
Provision of Executive Assistant of Executive Director (Financed by the Government of the United Kingdom)	1	(3)	-	-	(3)
<b>TOTAL</b>	<b>7</b>	<b>210,275</b>	<b>193,996</b>	<b>-</b>	<b>404,271</b>
<b>GRAND TOTAL</b>	<b>85</b>	<b>294,358</b>	<b>298,523</b>	<b>20,816</b>	<b>613,697</b>

**A. DIRECT SUPPORT TO UNEP****A.A. General Trust Funds**

A.A.1	AEL	General Trust Fund for the Purpose of Post Conflict Environmental Assessment	3,902	8,405	1,599	13,906
A.A.2	BKL	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.	(27)	1	(4)	(30)
A.A.3	CWL	General Trust Fund for the African Ministers Council on Water (AMCOW), which was established in 2005 with an expiry date of 31 December 2007	-	-	-	-
A.A.4	DUL	General Trust Fund to Support the Activities of the Dams and Development Unit to coordinate follow up to the World Commission on Dams.	773	995	230	1,998
A.A.5	EBL	General Trust fund for Implementing National Biodiversity Strategies and Action Plans	123	-	16	139
A.A.6	EEL	General Trust Fund for Environmental Emergencies	22	-	3	25
A.A.7	EGL	General Trust Fund to establish a Secretariat to the Environment Management Group in the International Environment House, Geneva.	104	-	14	118
A.A.8	ETL	Trust Fund for the Environmental Training Network in Latin America and the Caribbean.	36	160	25	221
A.A.9	FIL	General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment.	122	743	112	977
A.A.10	GPL	General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance.	1,162	765	251	2,178
A.A.11	MCL	General Trust Fund in Support of the Preparation of a Global Assessment of Mercury and its Compounds.	827	(246)	76	656
A.A.12	POL	General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange and Technical Assistance Activities.	3,193	7,709	1,417	12,319
A.A.13	PPL	General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade.	2,307	398	351	3,056
A.A.14	SAL	Trust Fund for the Financing of the New International Environment Prize (Sasakawa Environment Prize).	299	165	4	468
A.A.15	WPL	General Trust Fund to provide Support to the Global Environment Monitoring System/ Water Programme Office and to promote its Activities.	360	13	48	421

			No. funds	2004 Actual Direct Cost	2005 Estim. Direct Cost	Progr. Sup.Cost	TOTAL
A.A.16	YPL	Trust Fund for a Long Term Strategy for Engaging and Increasing Participation of Youth in Environmental Issues and Activities-Tunza Fund		-	-	-	-
		<b>Sub-total</b>		13,203	19,106	4,144	36,453
<b>A.B. Technical Cooperation Trust Funds { General }</b>							
A.B.1	BPL	Technical Cooperation Trust Fund for the Implementation of the Agreement with Belgium (Financed by the Government of Belgium)		507	2,631	251	3,389
A.B.2	DPL	Technical Cooperation Trust Fund for the Partnership Agreement between the Government of the Netherlands and UNEP (Financed by the Government of the Netherlands).		3,757	5,350	729	9,836
A.B.3	ELL	Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands).		1,237	773	261	2,271
A.B.4	GNL	Technical Cooperation Trust Fund in Support of the Coordination Office of the Global Programme Action for the Protection of the Marine Environment from Land-based Activities (Financed by the Government of the Kingdom of the Netherlands).		389	914	170	1,472
A.B.5	IAL	Technical Co-operation Trust Fund for Ireland Aid Multilateral Environmental Fund for Africa (Financed by the Government of Ireland).		521	953	192	1,665
A.B.6	IPL	Technical Cooperation Trust Fund to Assist the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in Developing Countries (Financed by the Government of Sweden).		210	256	61	527
A.B.7	JCL	Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan.		1,164	1,880	396	3,440
A.B.8	JGL	Technical Cooperation Trust Fund to Support Activities on Environmental Issues (Financed by the Government of Japan).		(13)	-	(2)	(15)
A.B.9	KTL	Technical Cooperation Trust Fund for the Promotion of Cleaner Production Investments in Developing Countries (Financed by the Government of Norway).		42	118	21	180
A.B.10	GAL (ex-QGA)	Technical Cooperation Trust Fund for UNEP's Implementation of Activities Funded by the United Nations International Partnership Trust Fund (UNFIP).		6,638	7,500	706	14,844
A.B.11	REL	Technical Cooperation Trust Fund for the Promotion of Renewable Energy in the Mediterranean Region (Financed by the Government of Italy).		326	679	131	1,135
A.B.12	RUL	Technical Cooperation Trust Fund in Support of Meetings of Sub-Committees or Working Groups on Programmatic and Administrative Reform of UNEP (Financed by the Government of the United States of America).		-	-	-	-
A.B.13	UCL	Technical Cooperation Trust Fund for the Enhancement of Cooperation between UNEP and United Nations Compensation Commission (UNCC) in the Implementation of the United Nations Security Council Resolution 687 (1991)		951	278	159	1,388
A.B.14	UTL	Technical Cooperation Trust Fund for the Implementation of UNEP-UNCTAD Capacity Building Task Force on Activities on Trade, Environment and Development.		171	334	66	570
A.B.15	VML	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer Under the Vienna Convention and Montreal Protocol (Financed by the Government of Finland).		(50)	-	(6)	(56)
		<b>Sub-total</b>		15,850	21,664	3,134	40,647

			No. funds	2004 Actual Direct Cost	2005 Estim. Direct Cost	Progr. Sup.Cost	TOTAL
<b>A.C Technical Cooperation Trust Funds { Personnel }</b>							
A.C.1	BNL	Technical Cooperation Trust Fund for the Provision of a Senior Technical Cooperation Advisory/ Liaison Officer for the UNEP Office in Brussels (Financed by the Government of the Netherlands).		55	1	7	62
A.C.2	CEL	Technical Cooperation Trust Fund for Financing of Professional Officers (Financed by the Government of Finland).		15	210	27	251
A.C.3	FGL	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).		(11)	-	(1)	(12)
A.C.4	GIL	Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID (Financed by the Government of the United States of America).		84	-	10	94
A.C.5	PUL	Technical Cooperation Trust Fund to support the UNEP Executive Director's Implementation of Personnel Reforms		32	-	4	36
A.C.6	SDL	Technical Cooperation Trust Fund for the Secondment of a UNEP Senior Officer to the CSD Secretariat of the Intergovernmental Panel on Forests (Financed by the Government of the Netherlands).		180	260	53	493
A.C.7	SNL	Special Purpose Trust Fund for the Provision of a Programme Officer to UNEP/SBC (Financed by the Government of Switzerland-SAEFL).		60	54	14	128
A.C.8	TAL	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Austria).		-	36	4	40
A.C.9	TBL	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Belgium).		148	137	34	320
A.C.10	TDL	Special Purpose Trust Fund for Government of Denmark's Agreement with UNEP for the Provision of Junior Professional Officers.		93	189	34	316
A.C.11	TEL	Technical Cooperation Trust Fund for the Provision of Professional and Junior Professional Officers (Financed by the Government of the United States of America).		127	-	15	142
A.C.12	TGL	Special Purpose Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Germany).		226	346	69	641
A.C.13	THL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of the Netherlands).		200	118	38	356
A.C.14	TIL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Italy).		149	267	50	466
A.C.15	TJL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Japan).		311	229	65	605
A.C.16	TKL	Technical Cooperation Trust Fund for the Provision of Professional Officers (Financed by the Government of the Republic of Korea).		319	364	82	765
A.C.17	TNL	Special Purpose Trust Fund for the Government of Norway's Agreement with UNEP for the Provision of Junior Professional Officers.		6	75	10	91
A.C.18	TOL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by L'Organisation Internationale de la Francophonie)		80	113	23	216
A.C.19	TRL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of France).		73	8	10	91
A.C.20	TSL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Sweden).		252	337	71	660
<b>Sub-total</b>				2,399	2,744	619	5,761
<b>TOTAL</b>				31,452	43,514	7,897	82,861

			No. funds	2004 Actual Direct Cost	2005 Estim. Direct Cost	Progr. Sup.Cost	TOTAL
<b><u>B. CONVENTIONS/PROTOCOLS/REGIONAL SEAS PROGRAMMES</u></b>							
<b>B.A. General Trust Funds</b>							
B.A.1	AWL	General Trust Fund for the African-Eurasian Waterbirds Agreement.		553	1,186	226	1,966
B.A.2	BAL	General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)		176	207	50	432
B.A.3	BCL	Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.		4,578	3,106	999	8,685
B.A.4	BDL	Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.		1,085	624	222	1,929
B.A.5	BEL	General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity.		1,710	2,654	567	4,931
B.A.6	BGL	General Trust Fund for the Core Programme Budget for the Biosafety Protocol		-	1,210	157	1,367
B.A.7	BHL	Special Voluntary Trust Fund for the additional Voluntary Contributions in Support of Approved Activities		-	159	21	180
B.A.8	BIL	Special Voluntary Trust Fund for Facilitating Participation of Developing Country parties, in particular the Least Developed and the Small Island Developing States amongst them, and Parties with Economies in Transition		-	526	68	594
B.A.9	BTL	General Trust Fund for the Conservation of European Bats (EUROBATS)		248	249	65	562
B.A.10	BYL	General Trust Fund for the Convention on Biological Diversity.		8,328	8,467	2,192	19,053
B.A.11	BZL	General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity.		486	960	188	1,634
B.A.12	CRL	Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme.		812	1,181	259	2,254
B.A.13	CTL	Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora.		5,010	3,845	1,151	10,006
B.A.14	EAL	Regional Seas Trust Fund for the Eastern African Region.		276	406	89	771
B.A.15	ESL	Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas.		185	128	41	354
B.A.16	MEL	Trust Fund for Protection of the Mediterranean Sea Against Pollution.		5,672	7,759	1,746	15,177
B.A.17	MPL	Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.		4,679	3,815	1,104	9,599
B.A.18	MSL	Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals.		1,723	2,751	582	5,057
B.A.19	PNL	General Trust Fund for the Protection, Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region.		239	365	79	683
B.A.20	ROL	General Trust Fund for the Operational Budget of the Rotterdam Convention on the Prior Informed Consent Procedure for Hazardous Chemicals and Pesticides in International Trade.		-	2,535	329	2,864
B.A.21	RVL	Special Trust Fund for the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.		-	747	97	844
B.A.22	SOL	General Trust Fund for Financing Activities on Research and Systematic Observations Relevant to the Vienna Convention.		-	-	-	-
B.A.23	VCL	Trust Fund for the Vienna Convention for the Protection of the Ozone Layer.		330	907	161	1,398

		No. funds	2004 Actual Direct Cost	2005 Estim. Direct Cost	Progr. Sup.Cost	TOTAL
B.A.23	WAL		9	9	2	20
	<b>Sub-total</b>					
			36,099	43,796	10,395	90,360
	<b>B.B Technical Cooperation Trust Funds { General }</b>					
B.B.1	IML		11,479	12,080	1,883	25,425
B.B.2	MRL		168	218	50	436
B.B.3	RSL		126	141	35	302
	<b>Sub-total</b>					
			11,773	12,439	1,968	26,163
	<b>B.C Special Accounts and Trust Funds</b>					
						-
			4,759	4,778	556	10,093
	<b>Sub-total</b>					
			4,759	4,778	556	10,093
	<b>TOTAL</b>					
			52,631	61,013	12,919	126,616
<b>C. SPECIAL ACCOUNTS AND TRUST FUNDS</b>						
<b>C.A. Technical Cooperation Trust Funds { General }</b>						
C.A.1	FBL		4,478	8,200	-	12,678
C.A.2	GFL		57,052	49,923	-	106,975
C.A.3	GWL		182	269	-	451
C.A.4	LDL		518	585	-	1,103
C.A.5	SPL		116	20	-	136
C.A.6	UKL		(3)	-	-	(3)
	<b>Sub-total</b>					
			62,343	58,996	-	121,339
	<b>C.B. Special Accounts and Trust Funds</b>					
C.B.1	MFL		147,932	135,000	-	282,932
	<b>Sub-total</b>					
			147,932	135,000	-	282,932
	<b>TOTAL</b>					
			210,275	193,996	-	404,271
<b>GRAND TOTAL</b>						
			<b>294,358</b>	<b>298,523</b>	<b>20,816</b>	<b>613,749</b>

## Annex VI

### Earmarked contributions Summary of provisional expenditures in 2004-2005 for all UNEP administered earmarked contributions As at 31 December 2005 (in USD 000)

	Earmarked contributions for	2004 Actual expenditures	2005 Provisional expenditures, recorded as at 11.1.06	Total Provisional expenditure in 2004-2005 (*)
1	Environmental assessment and early warning	2,146	3,031	5,177
2	Environmental policy development and law	6,019	4,103	10,122
3	Environmental policy implementation	1,713	5,358	7,070
4	Technology, industry and economics	9,845	10,045	19,890
5	Regional cooperation	2,212	2,943	5,155
6	Environmental conventions	397	757	1,154
7	Communications and public information	497	4	501
	Subtotal	22,828	26,242	49,069
	Conventions, regional seas programmes, protocols, etc.	4,790	4,786	9,576
	<b>GRAND TOTAL</b>	<b>27,618</b>	<b>31,028</b>	<b>58,646</b>

(\*) Expenditures from some UNEP outposted offices and implementing agencies have not yet been recorded in full.

## Annex VII

### Trust fund support budget Projected expenditures for 2004-2005 as at 31 December 2005 (in USD 000)

Object of expenditure	2004-2005 Approved appropriations	2004-2005 Approved allocations	Total 2004-2005 provisional expenditures	Balance
	A	B	C	D=B-C
Posts controlled by staffing table	8,880	8,880	9,217	(337)
Other staff costs	353	353	579	(226)
Consultants	37	37	0	37
Travel on official business	576	576	402	174
Contractual services	9,267	9,267	8,719	548
General operating expenses	291	291	495	(204)
Supplies, materials, furniture and equipment	30	30	18	12
<b>TOTAL</b>	<b>19,434</b>	<b>19,434</b>	<b>19,429</b>	<b>5</b>