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of the United Nations
Environment Programme**

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Emerging policy issues: environment in the multilateral system

**Execution of the budget of the United Nations Environment
Programme for the biennium 2008–2009**

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 (UNEP) for the biennium 2008–2009. The document is being submitted pursuant to paragraph 8 of Governing Council decision 25/13. The figures provided are provisional, pending the closure of accounts in early March 2010.

* UNEP/GCSS.XI/1.

Annex

Execution of the budget of the United Nations Environment Programme for the biennium 2008–2009

A. Financial framework of the United Nations Environment Programme

1. It should be noted that the figures provided in the present note are provisional, pending final closure of the UNEP accounts in March 2010. All figures in the tables in the body of the present note are stated in millions of United States dollars. The figures in the appendices to the present note are as stated in the titles of those appendices.

2. Table 1 below shows the total financial framework for UNEP for the biennium 2008–2009. It provides a breakdown of resources for UNEP, including resources from the regular budget of the United Nations (which include \$3 million from the United Nations Development Account and \$1.3 million for the programme of the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR)), from the Environment Fund, from trust funds and earmarked contributions (also known as counterpart contributions) related to Environment Fund activities and from trust fund and earmarked contribution support charges. Trust funds and earmarked contributions reflected in the table are those directly supporting the UNEP programme of work. The resources of trust funds for conventions, protocols and regional seas programmes, of the Global Environment Facility, of the Multilateral Fund for the Implementation of the Montreal Protocol and of UNSCEAR are not included in the table. The table also provides a breakdown of claims on resources.

Table 1

Provisional UNEP financial framework for 2008–2009, by sources of funds directly supporting the UNEP programme of work, as at 31 December 2009

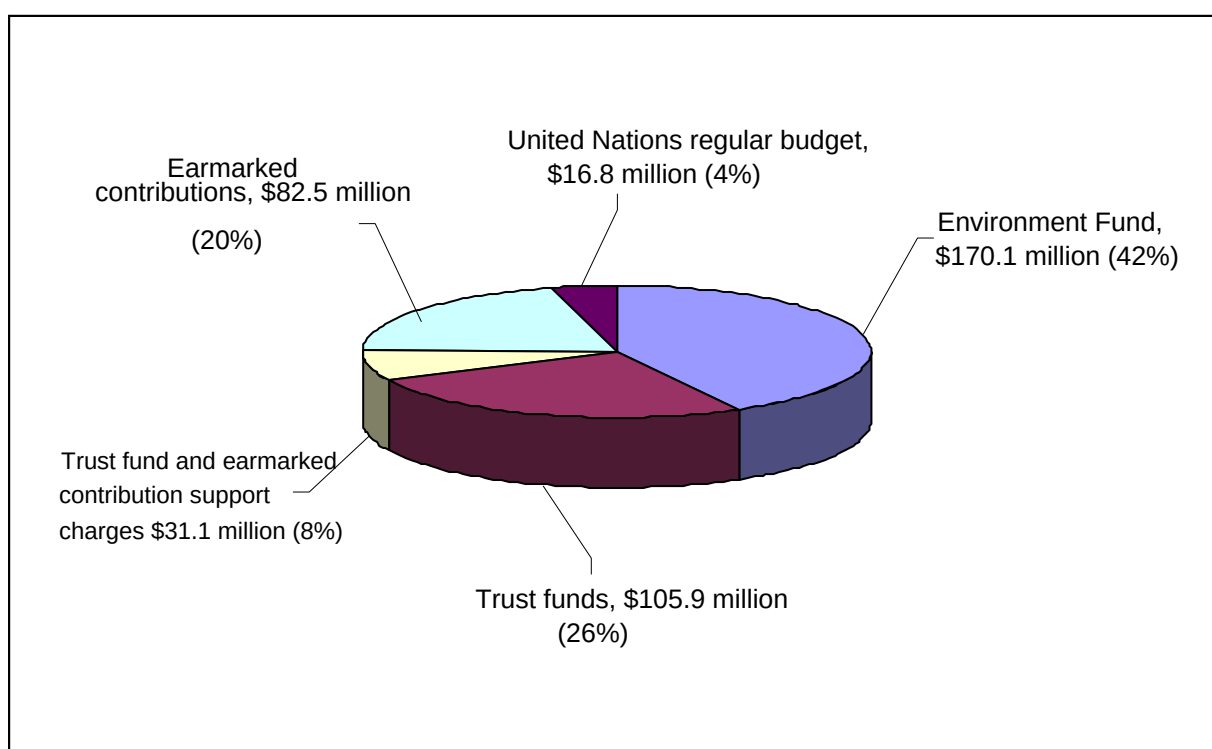
	<i>Environment Fund</i>	<i>Trust funds</i>	<i>Trust fund and earmarked contribution support charges</i>	<i>Earmarked contributions</i>	<i>United Nations regular budget and Development Account</i>	<i>Total</i>
Resources						
Opening balance as at 1 January 2008	11.4	65.3	6.5	24.0	1.3	108.5
Income						
Paid pledges for 2008–2009	169.1	137.1	29.3	92.8	15.5	443.8
Paid pledges for prior years	0.1	-	-	-	-	0.1
Unpaid pledges	6.1	-	-	-	-	6.1
Additional estimated income	0.3	-	-	-	-	0.3
Total pledges/estimated contributions	175.6	137.1	29.3	92.8	15.5	450.3
Miscellaneous income, including interest	1.9	6.0	1.9	1.9	-	11.7
Total income	177.5	143.1	31.2	94.7	15.5	462.0
Total resources available	188.9	208.4	37.7	118.7	16.8	570.5
Claims on resources						
Programme of work expenditures as at 31 December 2009	147.1	98.2	31.1	79.8	16.8	372.9
Programme reserve fund	6.2					6.2

	<i>Environment Fund</i>	<i>Trust funds</i>	<i>Trust fund and earmarked contribution support charges</i>	<i>Earmarked contributions</i>	<i>United Nations regular budget and Development Account</i>	<i>Total</i>
Provisional support charge expenditures as at 31 December 2009	16.9	7.7	-	2.7	-	27.3
Total claims on resources	170.1	105.9	31.1	82.5	16.8	406.3
Provisional balance as at 31 December 2009	18.8	102.5	6.6	36.2	-	164.2
Projected transfer to financial reserve	5.0	-	-	-	-	5.0
	13.8	102.5	6.6	36.2	-	159.2
Financial reserve						
Beginning balance as at 1 January	15.0	-	2.5	-	-	7.5
Adjustment/Transfer	5.0	-	-	-	-	5.0
Projected reserve balance as at 31 December 2009	20.0	-	2.5	-	-	22.5

3. Table 1 shows that the total projected resources for the biennium 2008–2009 amount to \$570.5 million, including an opening balance as at 1 January 2008 of \$108.5 million, while the total claims on resources are estimated at \$406.3 million. The latter is also shown graphically in the figure below. The provisional total year-end balance for the biennium 2008–2009 as at 31 December 2009 is \$159.2 million, while the financial reserve stands at \$22.5 million.

Figure

Claims on resources 2008–2009



B. Environment Fund

4. This section presents an overview of flow and use of resources of the Environment Fund of UNEP for the biennium 2008–2009. Table 2 below shows the opening balance as at 1 January 2008 and income for the biennium 2008–2009.

Table 2

Environment Fund – resources available for 2008–2009 as at 31 December 2009

Resources	
Opening balance as at 1 January 2008	11.4
Income	
Paid pledges for 2008–2009	169.1
Paid pledges for prior years	0.1
Unpaid pledges	6.1
Additional estimated income	0.3
Total pledges and estimated income	175.6
Miscellaneous income, including interest	1.9
Total income	177.5
Total resources available	188.9

5. Table 3 shows the trend in contributions for the past four years as at 31 December of each year. For 2009, 98 countries pledged a total of \$85.55 million to the Environment Fund. Of that amount \$79.76 million, or 93.2 per cent, has been paid, leaving a balance of \$5.79 million unpaid. Based on the experience of the past two years, informal consultations with Governments and exchange rate fluctuations, additional contributions of approximately \$0.32 million are expected, thus bringing total pledges and contributions to approximately \$85.87 million. Thus far the 15 top donors for 2009 account for 92.5 per cent of the total contributions to the Environment Fund. Further details on contributions to the Environment Fund and the top 15 donors are provided in appendices I and II, respectively, to the present note.

Table 3

Contributions to the Environment Fund 2005–2009 as at 31 December each year

	2005	2006	2007	2008	2009
Number of pledges (countries)	99	113	104	92	98
Pledged contributions*	58.97	59.06	67.05	89.60	85.60
<i>Increase/(decrease) from previous year (percentage)</i>	26.1	0.2	13.5	33.6	(4.5)
Paid contributions	58.70	57.72	66.83	89.30	79.80
<i>Paid contributions as percentage of pledged contributions (percentage)</i>	99.5	97.7	99.7	99.7	93.2
Pledged contributions by top 15 donors	56.55	54.45	61.90	82.49	79.20
Total pledged contributions**	58.97	59.06	67.05	89.60	85.60
<i>Top 15 donors as percentage of pledged contributions</i>	95.9	92.2	92.3	92.1	92.5
Notes					
Some countries pledge after the close of the financial year for which they are pledging or after preparation of the fund report for that year.					
* Refers to pledges made as at the time of preparation of the report for the Committee of Permanent Representatives on the status of the Environment Fund as at the fourth quarter of 2009.					
** Refers to contributions paid for each year paid as at the date of preparation of the present note.					

6. The Governing Council at its twenty-fourth session approved appropriations in the amount of \$152 million for the biennial programme and support budget. The Governing Council approved a \$24 million supplementary budget at its twenty-fifth session, bringing total approved appropriations to \$171 million and increasing the financial reserve from \$15 million to \$20 million. Further information is set out in appendix III to the present note. As shown in table 4, the Executive Director has for 2008–2009 allocated from the Environment Fund \$147.2 million for programme activities, \$16.9 million for the support and \$6.9 million for the programme reserve.

7. Table 4 shows estimated 2008–2009 expenditures from the Environment Fund of \$170.1 million, comprising \$147.1 million (86.5 per cent of total projected expenditure for 2008–2009) for programme activities, \$6.2 million (3.6 per cent) for the programme reserve and \$16.9 million (9.9 per cent) for support activities.

Table 4

Environment Fund 2008–2009 appropriations, allocations and projected expenditures as at 31 December 2009

	<i>Appropriations</i>	<i>Allocations</i>	<i>Provisional expenditures</i>	<i>Percentage used for biennium 2008–2009</i>
Programme activities	147.2	147.2	147.1	99.9
Fund programme reserve	6.9	6.9	6.2	90.0
Support activities	16.9	16.9	16.9	100
Total	171.0	171.0	170.1	99.4

Note: For details on programme implementation see appendix III. For details on support activities see appendix IV.

8. Table 5 shows the overall flow and use of Environment Fund resources over the biennium 2008–2009. The right-hand column shows total projected available resources of \$188.9 million (after prior year adjustments). With a total projected expenditure of \$170.1 million (after prior year adjustments), UNEP is projected to end the biennium with a carry-over balance of \$18.8 million.

Table 5

Environment Fund: flow and use of resources in 2008–2009

<i>Description</i>	<i>2008–2009 Total</i>
Resources	
Opening balance on 1 January 2008	11.4
Income	
Paid pledges for 2008–2009	169.1
Paid pledges for prior years	0.1
Unpaid pledges	6.1
Additional estimated income	0.3
Total pledges and estimated income	175.6
Miscellaneous income, including interest	1.9
Total income	177.5
Total resources available	188.9
Claims on resources	
Programme activities (FPL)	147.1
Programme reserve (RAL)	6.2
Support costs (FEL)	16.9
Total claims on resources	170.1
Closing balance on 31 December 2009	18.8
Financial reserve	15.0
Total closing balance and financial reserve	33.8

9. UNEP maintains a financial reserve of \$15 million to guarantee the financial liquidity of the Environment Fund and to compensate for uneven cash flows. In accordance with paragraph 9 of Governing Council decision 23/3, 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.

C. Trust funds

10. There are 86 active trust funds, including 50 that directly support the UNEP programme of work, 30 that support UNEP-administered conventions, protocols and regional seas programmes and six that belong to a category known as "special trust funds", including the Global Environment Facility and the Multilateral Fund for the Implementation of the Montreal Protocol. Further details on these trust funds are provided in appendix V to the present note.

11. Resources available for the biennium 2008–2009 from trust funds directly supporting the UNEP programme of work total \$208.4 million, including \$65.3 million in balances brought forward, \$137.1 million in actual income received and miscellaneous income, including interest, of \$6 million. Provisional expenditures in the 2008–2009 biennium amount to \$105.9 million, including expenditures from trust fund support charges of \$7.7 million. This leaves a net provisional balance of \$102.5 million as at 31 December 2009, which will be carried forward to the 2010–2011 biennium as shown in table 6.

12. Table 6 shows the flow and use of resources from trust funds that directly support the UNEP programme of work, trust funds for UNEP-administered conventions, protocols and regional seas programmes and trust funds in the category of special trust funds.

Table 6

Trust funds – flow and use of resources for 2008–2009 as at 31 December 2009

	<i>Trust funds directly supporting the UNEP programme of work</i>	<i>Conventions and regional seas programmes</i>	<i>Special trust funds</i>	<i>Total</i>
Resources				
Opening balance as at 1 January 2008	65.3	74.8	500.5	640.6
Voluntary and assessed contributions	137.1	130.9	254.8	522.8
Miscellaneous income, including interest	6	2.3	25.1	33.4
Total resources available	208.4	208	780.4	1196.8
Claims on resources				
General trust funds		111.5	-	111.5
Technical trust funds (General)		33.3	-	33.3
Multilateral Fund for the Implementation of the Montreal Protocol		-	340	340
Global Environment Facility		-	115.4	115.4
Secretariat of the Multilateral Fund for the Implementation of the Montreal Protocol		-	11.3	11.3
UNSCEAR funds		-	0.6	0.6
Programme support costs	7.7	15.8	0.6	24.1
Programme of work expenditures as at 31 December 2009	98.2			98.2
Total claims on resources	105.9	160.6	467.9	734.4
Provisional closing balance as at 31 December 2009	102.5	47.4	312.5	462.4

D. Earmarked contributions

13. In accordance with the Financial Rules of the Fund of the United Nations Environment Programme (rules 204.1–204.2), the Executive Director may accept earmarked contributions, that is, 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.

14. Table 1 shows \$118.7 million as resources available during the biennium 2008–2009, consisting of a balance of \$24.0 million brought forward from 2006–2007, contributions of \$92.8 million received by 31 December 2009 and miscellaneous income, including interest, of \$1.9 million. Provisional expenditures incurred for the biennium 2008–2009 amount to \$82.5 million, leaving a provisional net balance of \$36.2 million to be carried forward to 2010–2011. For details on the expenditure of earmarked contributions see appendix VI to the present note.

15. Provisional income from contributions earmarked for the support of UNEP-administered conventions and regional seas programmes and provisional expenditure of such contributions stand at \$23.2 million and \$13.5 million respectively.

E. Trust fund and earmarked contribution support

16. UNEP generates income through its support for activities funded through trust funds and earmarked contributions. The income takes the form of charges, levied in accordance with the United Nations financial regulations and rules, equal to a percentage of actual expenditures from such funds and contributions.¹ The rationale behind the support charges is to ensure that support for activities financed through trust funds and earmarked contributions does not create any additional burden on the United Nations regular budget or, in the case of UNEP, the Environment Fund budget – which constitutes the core budget of UNEP. More than 50 per cent of the income from these support charges is allocated to the secretariats of UNEP-administered conventions, protocols and regional seas programmes. The balance is allocated to trust funds and earmarked contributions that directly support the UNEP programme of work. For details of trust fund and earmarked contribution support expenditure see appendix VII to the present note.

17. Resources generated by the support charges in 2008–2009 equal \$29.3 million. Together with a balance brought forward from 2006–2007 of \$6.5 million, miscellaneous income, including interest, of \$1.9 million and expenditures of \$31.1 million, this leaves a provisional balance at the end of 2009 of \$6.6 million, as shown in table 1. Further details are provided in appendix VII to the present note. An operational reserve relating to these charges is currently maintained at the level of \$2.5 million in accordance with applicable United Nations rules.

F. United Nations regular budget

18. The regular budget of the United Nations provides support to UNEP in line with General Assembly resolution 2997 (XXVII) of 15 December 1972. When it established UNEP, the General 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”.

19. For the biennium 2008–2009, the total revised appropriations from the regular budget are \$13.8 million. That amount includes \$1.3 million for UNSCEAR, leaving a balance of \$12.5 million allocated to UNEP headquarters and the UNEP offices in New York and Geneva. An additional \$3 million is allocated to UNEP from the United Nations Development Account, including an unspent balance of \$1.3 million from the biennium 2006–2007. The resources available in 2008–2009 therefore amounted to \$16.8 million; that amount has been fully used.

¹ The fee is equal in most cases to 13 per cent of actual expenditures. There are cases, however, in which the fee is less than 13 per cent, including in the case of the Multilateral Fund for the Implementation of the Montreal Protocol, the United Nations Fund for International Partnerships Trust Fund, GEF and partnership trust funds such as trust funds established with bilateral support, some of which are listed in appendix V.

Table 9

Regular budget – flow and use of resources 2008–2009

Resources available	
Allotment	16.8
Claims on resources	
Expenditures	16.8
Balance on 31 December 2009	0.00

Appendix I

Contributions to the Environment Fund 2008–2009 as at 31 December 2009 (in United States dollars)

<i>Country</i>	<i>2007 pledges</i>	<i>2007 payments</i>	<i>2008 pledges</i>	<i>2008 payments</i>	<i>2009 pledges</i>	<i>2009 payments</i>	<i>2009 unpaid pledges</i>	<i>2009 estimates</i>	<i>Total pledges and estimates</i>	<i>Adjustment for 2008 and prior year unpaid pledges</i>	<i>2010 pledges</i>
Afghanistan							-	-	-		
Albania	pledged	paid	1 400	1 400			-	400	1 400		
Algeria	10 000	10 000	10 000	10 000	10 000	10 000	-		10 000		10 000
Andorra	36 493	36 493	42 233	42 233	39 681	39 681	-		39 681		
Angola			1 200	1 200	1 200	1 200	-	-	1 200		
Antigua and Barbuda							-	-	-		
Argentina							-	-	-		
Armenia	1 300	1 300	1 300	1 300	1 300	1 300	-		1 300		1 300
Australia	508 080	508 080	686 160	686 160	674 974	674 974	-		674 974		
Austria	523 040	523 040	584 880	584 880	524 000	524 000	-		524 000		591 716
Azerbaijan							-	3,000	3 000		
Bahamas	pledged	paid	2 500	2 500	2 500		2 500		2 500		
Bahrain							-	-	-		
Bangladesh	2 550	paid	571	571	574		574		574		
Barbados	2 500	2 500	2 500	2 500			-	2,500	2 500		
Belarus	2 200	2 200	12 500	12 500	12 500	12 500	-		12 500		
Belgium	818 514	818 514	909 586	909 586	5 471 134	4 567 512	903 622		5 471 134	96 294	991 924
Belize	700	700	760	760			-	760	760		
Benin							-	-	-		
Bhutan	1 350	1 350	1 450	1 450	1 450	1 450	-		1 450		1 450
Bolivia (Plurinational State of)							-	-	-		
Bosnia and Herzegovina							-	-	-		
Botswana	6 000	paid					-	6 000	6 000		
Brazil	192 670	192 670	228 019	228 019	227 500	223 441	4 059		227 500		
Brunei Darussalam	10 000	10 000					-	10 000	10 000		
Bulgaria	7 200	7 200	7 200	7 200			-	10 000	10 000		
Burkina Faso	1 000	paid	5 075	5 075	6 837	6 837	-		6 837		

<i>Country</i>	<i>2007 pledges</i>	<i>2007 payments</i>	<i>2008 pledges</i>	<i>2008 payments</i>	<i>2009 pledges</i>	<i>2009 payments</i>	<i>2009 unpaid pledges</i>	<i>2009 estimates</i>	<i>Total pledges and estimates</i>	<i>Adjustment for 2008 and prior year unpaid pledges</i>	<i>2010 pledges</i>
Burundi							-	-	-		
Cambodia	2 000	2 000	2 000	2 000			-	1 000	1,000		
Cameroon							-	-	-		
Canada	pledged	paid	2 400 000	2 400 000	2 400 000	2 400 000	-		2 400 000		
Cape Verde							-	-	-		
Central African Republic							-	-	-		
Chad							-	-	-		
Chile	20 000	20 000	20 000	20 000	20 000	20 000	-		20 000		
China	250 000	250 000	250 000	250 000	250 000	250 000	-		250 000		
Colombia	46 342	46 342	31 288	31 288	30 000	30 000	-		30 000		
Comoros	pledged	paid	pledged	paid	760	760	-		760	1 460	
Congo							-	-	-		
Costa Rica			10 000	10 000	10 000	10 000	-	-	10 000		14 054
Côte d'Ivoire							-	-	-		
Croatia	23 000	23 000	33 000	33 000	33 000	33 000	-		33 000		33 000
Cuba			6 000	paid			-	-	-	6 000	
Cyprus	22 000	22 000	33 500	33 500	33 500	33 500	-		33 500		
Czech Republic	242 907	242 907	276 974	276 974	222 197	222 197	-		222 197		
Democratic People's Republic of Korea	1 000						-	-	-		
Democratic Republic of the Congo							-	-	-		
Denmark	2 881 189	2 881 189	3 227 083	3 227 083	3 906 250	3 906 250	-		3 906 250		3 906 250
Djibouti							-	-	-		
Dominica							-	-	-		
Dominican Republic							-	-	-		
Ecuador	3 000	3 000	3 200	3 200	3 200	3 200	-		3 200		3 800
Egypt	20 000		20 000		20 000		20 000		20 000	40 000	
El Salvador	3 200	3 200	pledged	pledged	3 200		3 200		3 200	3 200	3 200
Equatorial Guinea							-	-	-		
Eritrea					900	900	-	-	900		900
Estonia	7 500	7 500					-	12 000	12 000		

<i>Country</i>	<i>2007 pledges</i>	<i>2007 payments</i>	<i>2008 pledges</i>	<i>2008 payments</i>	<i>2009 pledges</i>	<i>2009 payments</i>	<i>2009 unpaid pledges</i>	<i>2009 estimates</i>	<i>Total pledges and estimates</i>	<i>Adjustment for 2008 and prior year unpaid pledges</i>	<i>2010 pledges</i>
Ethiopia	pledged	paid	1 000	paid	1 000	1 000	-		1 000	1 000	1 000
Fiji	4 478	4 478	4 500	4 500	4 480	4 480	-		4 480		
Finland	3 873 012	3 873 012	4 539 370	4 539 370	4 876 280	4 876 280	-		4 876 280		
France	4 340 000	4 340 000	5 100 000	5 100 000	5 100 000	5 100 000	-		5 100 000		5 440 000
Gabon							-	-	-		
Gambia							-	-	-		
Georgia							-	-	-		
Germany	7 526 939	7 526 939	8 473 749	8 473 749	7 884 740	7 884 740	-		7 884 740		
Ghana							-	-	-		
Greece	200 000	200 000	250 000	250 000	250 000	250 000	-		250 000		
Grenada	600	600	760	760	700		700		700		
Guatemala	4 300	4 300	4 900	4 900			-	4 900	4 900		
Guinea	700						-	-	-		
Guinea-Bissau	700						-	-	-		
Guyana			pledged	paid			-	-	-	96 875	
Haiti	2 467	2 467					-	-	-		
Honduras	1 000	1 000	1 000	1 000			-	1 000	1 000		
Hungary	82 000	82 000	100 000	100 000	100 000	48 000	52 000		100 000		
Iceland	37 500	37 500	27 000	27 000			-	27 000	27 000		
India	100 000	paid	101 163	101 163	100 000	50 000	50 000		100 000		
Indonesia	25 000	25 000	30 000	30 000	30 000	30 000	-		30 000		
Iran (Islamic Republic of)	pledged	paid	pledged	paid			-			83 011	
Iraq					2 300	2 300	-	-	2 300		
Ireland	430 613	430 613	406 394	406 394	456 956	456 956	-		456 956		
Israel	20 000	20 000			20 000		20 000		20 000		
Italy	4 122 900	4 122 900	11 632 000	11 632 000	4 518 072		4 518 072		4 518 072		
Jamaica	3 080	paid part	3 080				-	2 360	2 360	2 905	
Japan	2 963 807	2 963 807	2 963 807	2 963 807	2 963 807	2 963 807	-		2 963 807		
Jordan							-	-	-		
Kazakhstan	10 000						-	-	-		
Kenya	30 937	30 937	30 000	30 000	30 000	30 000	-		30 000		30 000
Kiribati							-	-	-		
Kuwait	200 000	200 000	200 000	paid	200 000		200 000		200 000	200 000	
Kyrgyzstan	1 200	1 200	1 680	1 680	760	760	-		760		

<i>Country</i>	<i>2007 pledges</i>	<i>2007 payments</i>	<i>2008 pledges</i>	<i>2008 payments</i>	<i>2009 pledges</i>	<i>2009 payments</i>	<i>2009 unpaid pledges</i>	<i>2009 estimates</i>	<i>Total pledges and estimates</i>	<i>Adjustment for 2008 and prior year unpaid pledges</i>	<i>2010 pledges</i>
Lao People's Democratic Republic	2 000	paid	2 000	paid	2 000	2 000	-		2 000	4 000	
Latvia	9 500	9 500	13 500	13 500	13 500		13 500		13 500		
Lebanon			pledged	paid			-	6 000	6 000	6 000	
Lesotho	10 000	10 000						10 000	10 000		
Liberia							-	-	-		
Libyan Arab Jamahiriya							-	-	-		
Liechtenstein	3 900	3 900	7 600	7 600	7 600	7 600	-		7 600		9 000
Lithuania	14 000	14 000	14 000	14 000	14 000	14 000	-		14 000		23 000
Luxembourg	546 161	546 161	906 960	906 960	878 800	878 800	-		878 800		
Madagascar			1 000	paid	1 000	1 000	-		1 000	2 000	
Malawi					760		760		760		900
Malaysia	40 000	40 000	40 000	paid	40 000	40 000	-		40 000	40 000	
Maldives	2 000	2 000					-	2 000	2 000		
Mali					1 500	1 500	-		1 500		
Malta	10 000	10 000	pledged	paid	13 000	13 000	-		13 000	13 000	
Marshall Islands							-	-	-		
Mauritania					1 500		1 500		1 500		1 500
Mauritius	5 000	5 000	5 000	5 000	5 000	5 000	-		5 000		
Mexico	350 000	350 000	350 000	350 000	350 000	350 000	-		350 000		
Micronesia (Federated States of)	600	600			600	600	-		600		
Monaco	20 000	20 000	22 930	22 930	28 053	28 053	-		28 053		
Mongolia	2 000	2 000	1 000				-	1 000	1 000		
Montenegro	1 000	1 000	1 000		1 000		1 000		1 000		
Morocco							-	12 000	12 000		
Mozambique			760	760	760	760	-	-	760		
Myanmar					1 000		1 000		1 000		
Namibia	1 500	1 500	pledged	paid			-	-	-	1 500	
Nepal							-	-	-		
Netherlands	10 280 338	10 280 338	12 532 000	12 532 000	12 731 000	12 731 000	-		12 731 000		
New Zealand	160 000	160 000	195 000	paid	195 000	195 000	-		195 000	195 000	230 000
Nicaragua							-	-	-		
Niger	pledged	paid	pledged	paid	760	760	-	-	760	1 787	
Nigeria	40 000		40 000				-	-	-		
Norway	2 381 444	2 381 444	2 886 740	2 886 740	3 000 000	3 000 000	-		3 000 000		

<i>Country</i>	<i>2007 pledges</i>	<i>2007 payments</i>	<i>2008 pledges</i>	<i>2008 payments</i>	<i>2009 pledges</i>	<i>2009 payments</i>	<i>2009 unpaid pledges</i>	<i>2009 estimates</i>	<i>Total pledges and estimates</i>	<i>Adjustment for 2008 and prior year unpaid pledges</i>	<i>2010 pledges</i>
Oman	10 000	paid	10 000	10 000	10 000	10 000	-		10 000		10 000
Pakistan	9 987	9 987	9 992	9 992	9 884	9 884	-	-	9 884		
Panama	10 000	10 000	10 000	10 000	10 000	10 000	-		10 000		10 000
Papua New Guinea	1 000	1 000					-	-	-		
Paraguay							-	-	-		
Peru							-	-	-		
Philippines	pledged	paid	10 449	10 449	1 333	1 333	-		1 333		
Poland	150 000	150 000	150 000	150 000	150 000	150 000	-		150 000		150 000
Portugal	20 000	20 000	50 000	50 000	50 000	50 000	-		50 000		
Qatar	12 000	12 000					-	15 000	15 000		
Republic of Korea	200 000	200 000	200 000	200 000	193 041	193 041	-		193 041		
Republic of Moldova	700				900	900	-		900		1 800
Romania	32 000	paid	52 000	paid	52 000	52 000	-		52 000		60 000
Russian Federation	500 000	500 000	500 000	500 000	500 000	500 000	-		500 000		900 000
Rwanda							-	-	-		
Samoa					760	760	-		760		
San Marino							-	-	-		
Saudi Arabia	132 853	132 853	132 853	paid			-	132 853	132 853	132 746	
Senegal	2 000	2 000	2 000	2 000	2 000	2 000	-	-	2 000		
Serbia	10 000						-	12 000	12 000		
Seychelles	1 200	1 200	1 200	1 200	1 200	1 200	-	-	1 200		
Sierra Leone	pledged		pledged		760		760		760		
Singapore	pledged	paid	pledged	paid	15 000	15 000	-		15 000	30 000	30 000
Slovakia	30 000	30 000	46 000	46 000	46 000	46 000	-		46 000		55 000
Slovenia	50 000	50 000	pledged	paid	72 000	72 000	-		72 000	72 000	86 000
Solomon Islands			760	760			-	760	760		
Somalia							-	-	-		
South Africa	54 000	54 000	54 000	paid	54 000	54 000	-		54 000	54 000	
Spain	1 984 528	1 984 528	5 115 600	5 115 600	4 301 088	4 301 088	-		4 301 088		
Sri Lanka	5 100	5 100	1 698	1 698			-	5 000	5 000		
Saint Kitts and Nevis							-	-	-		
Saint Lucia							-	-	-		
Saint Vincent and the Grenadines							-	-	-		
Sudan							-	-	-		
Suriname	pledged	paid	760	760	760		760		760		900

Country	2007 pledges	2007 payments	2008 pledges	2008 payments	2009 pledges	2009 payments	2009 unpaid pledges	2009 estimates	Total pledges and estimates	Adjustment for 2008 and prior year unpaid pledges	2010 pledges
Swaziland			10 000	10 000			-	10 000	10 000		
Sweden	2 769 000	2 769 000	4 123 663	4 123 663	3 900 000	3 900 000	-		3 900 000		
Switzerland	3 080 175	3 080 175	3 780 074	3 780 074	3 850 541	3 850 541	-		3 850 541		
Syrian Arab Republic	7 000	7 000	7 000	7 000			-	7 000	7 000		
Tajikistan	1 007	1 007	1 500	1 500	310	310	-		310		
Thailand	25 000	25 000	25 000	25 000	22 164	22 164	-		22 164		23 045
The former Yugoslav Republic of Macedonia							-	-	-		
Togo	658	658					-	-	-		
Tonga							-	-	-		
Trinidad and Tobago	10 000	10 000	10 000	10 000			-	10 000	10 000		
Tunisia	7 000	7 000	pledged	paid	7 500	7 500	-	-	7 500	7 500	
Turkey	125 000	125 000	250 000	250 000	250 000	250 000	-		250 000		
Turkmenistan			1 500	1 500			-	1 500	1 500		
Tuvalu	600	600					-	-	-		
Uganda	pledged	paid	1 850	1 850	1 600	1 600	-		1 600		1 850
Ukraine							-	-	-		
United Arab Emirates							-	-	-		
United Kingdom of Great Britain and Northern Ireland	8 576 820	8 576 820	9 008 420	9 008 420	8 452 963	8 452 963	-		8 452 963		
United Republic of Tanzania							-	1 200	1 200		
United States of America	5 750 000	5 750 000	5 800 000	5 800 000	5 825 050	5 825 050	-		5 825 050		
Uruguay	pledged	paid	10 000	10 000			-	10 000	10 000		
Uzbekistan							-	-	-		
Vanuatu							-	-	-		
Venezuela (Bolivarian Republic of)	30 000	paid			40 000	40 000	-	-	40 000		
Viet Nam							-	5 000	5 000		
Yemen							-	-	-		
Zambia	2 724	2 724	paid	paid	2 167	2 167	-		2 167	2 000	
Zimbabwe							-	-	-		
Total	67 106 763	66 837 033	89 076 591	88 327 658	85 555 606	79 761 599	5 794 007	323 233	85 878 839	1 092 278	12 621 589

Appendix II

Environment Fund top 15 donors as at 31 December 2009 (in United States dollars)

	Country	2009 pledges
1	Netherlands	12 731 000
2	United Kingdom of Great Britain and Northern Ireland	8 452 963
3	Germany	7 884 740
4	United States of America	5 825 050
5	Belgium	5 471 134
6	France	5 100 000
7	Finland	4 876 280
8	Italy	4 518 072
9	Spain	4 301 088
10	Denmark	3 906 250
11	Sweden	3 900 000
12	Switzerland	3 850 541
13	Norway	3 000 000
14	Japan	2 963 807
15	Canada	2 400 000
	Total contributions by top 15 donors	79 180 925

Appendix III

Programme of work for 2008-2009: programme and programme reserve activities (allocations, commitments and expenditures) (in thousands of United States Dollars)

	<i>Programme activities</i>	<i>Governing Council appropriations for 2008–2009</i>	<i>%</i>	<i>Supplementary budget appropriations per Governing Council decision 25/15</i>	<i>Total biennial appropriations per decision 25/15</i>	<i>%</i>	<i>Allocations 2008–2009</i>	<i>Provisional expenditures 2008–2009</i>
1	Environmental assessment and early warning	26 950	17.7	1 200	28 150	16.0	27 450	27 417
2	Environmental law and conventions	13 359	8.8	1 500	14 859	8.4	15 339	15 077
3	Environmental policy implementation	19 182	12.6	2 200	21 382	12.1	21 382	21 576
4	Technology, industry and economics	27 694	18.2	3 250	30 944	17.6	31 774	31 510
5	Regional coordination and representation	33 779	22.2	8 450	42 229	24.0	40 719	40 957
6	Communication and public information	9 036	5.9	600	9 636	5.5	10 536	10 514
	Total programme activities	130 000	85.5	17 200	147 200	83.6	147 200	147 051
	Programme reserve	6 000	3.9	900	6 900	3.9	6 900	6 153
	Total programme activities	136 000	89.5	18 100	154 100	87.6	154 100	153 204
	Support budget	16 000	10.5	900	16 900	9.6	16 900	16 856
	Increase in financial reserve			5 000	5 000	2.8	-	-
	Total	152 000	100	24 000	176 000	100	171 000	170 060

Appendix IV

2008–2009 support budget appropriations, allocations and expenditures as at 31 December 2009 (in thousands of United States dollars)

<i>Object of expenditure</i>	<i>2008–2009 appropriations approved by the Governing Council</i>	<i>Supplementary budget per decision 25/15</i>	<i>Total biennial appropriations per decision 25/15</i>	<i>2008–2009 approved allocations</i>	<i>2008–2009 cumulative expenditures</i>	<i>Unexpended funds allocated for 2008–2009</i>
010/100 Posts	7 094	120	7 214	8 352	8 347	5
040 Contractual services	5 732	-	5 732	3 217	3 208	8
200 Travel	1 105	-	1 105	1 757	1 742	15
400 General operating expenses	1 894	780	2 674	2 382	2 376	5
500/600 Acquisitions	175	-	175	1 193	1 182	11
Total	16 000	900	16 900	16 900	16 856	45

Appendix V

2008–2009 estimated expenditures and programme support costs of trust funds administered by UNEP as at 31 December 2009 (in thousands of United States dollars)

<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
Summary					
A. Funds directly supporting UNEP programme of work					
General trust funds, subtotal	15	11 614	19 068	2 630	33 312
Technical trust funds-general, subtotal	19	20 070	40 952	4 346	65 368
Technical trust funds-personnel, subtotal	16	3 176	3 309	699	7 184
Total	50	34 860	63 329	7 675	105 864
B. Conventions/protocols/regional seas programmes					
General trust funds					
Basel Convention and its secretariat	2	4 799	3 137	1 001	8 937
Convention on Biological Diversity and its secretariat	4	15 346	14 234	3 422	33 002
Biosafety Protocol	3	2 893	1 880	593	5 366
CITES Convention and its secretariat	1	4 425	4 010	1 056	9 491
CMS Convention and its secretariat	6	6 367	5 342	1 387	13 096
Vienna Convention and Montreal Protocol and their secretariat	2	4 745	5 072	1 226	11 043
Caribbean Environment Programme and its coordination unit	1	1 080	943	248	2 271
Mediterranean Environment Programme and its coordination unit	1	7 604	7 197	1 608	16 409
Rotterdam Convention and its secretariat	2	4 495	2 702	927	8 124
Stockholm Convention and its secretariat	2	5 216	7 777	1 662	14 655
Regional seas programmes	4	1 071	1 195	286	2 552
Subtotal	28	58 041	53 489	13 416	124 946
Technical trust funds-general					
UNEP Implementation of Multilateral Fund activities	1	16 691	16 289	2 305	35 285
Marine turtles	1	148	144	39	331
Subtotal	2	16 839	16 433	2 344	35 616
Total	30	74 880	69 922	15 760	160 562

	<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
C.	Special accounts and trust funds					
	Secretariat of the Multilateral Fund for the Montreal Protocol	-	6 398	4 864	624	11 886
	UNSCEAR funds	1	-	-	-	-
	Multilateral Fund for the Montreal Protocol	1	152 717	187 283	-	340 000
	GEF (general activities, fee-based activities, national action plans in least developed countries and strategic partnership trust funds)	4	60 486	54 962	-	115 448
	Total	6	219 601	247 109	624	467 334
	Grand total	86	329 341	380 360	24 059	733 760

Individual funds

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	4 504	8 812	1 275	14 591
A.A.2	AML	General Trust Fund for the African Ministerial Conference on the Environment	195	70	32	297
A.A.3	BLL	General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements	-	94	11	105
A.A.4	CWL	General Trust fund for the African Ministers' Council on Water	344	557	52	953
A.A.5	DUL	General Trust Fund to Support the Activities of the Dams and Development Unit to coordinate Follow-up to the World Commission on Dams	(19)	-	(2)	(21)
A.A.6	ETL	Trust Fund for the Environmental Training Network in Latin America and the Caribbean	63	36	9	108
A.A.7	FIL	General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment	1 473	1 878	245	3 596
A.A.8	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 and Related Information Exchange and Technical Assistance	-	1 022	74	1 096

	<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
A.A.9	MCL	General Trust Fund in Support of the Preparation of a Global Assessment of Mercury and its Compounds	1 745	1 603	433	3 781
A.A.10	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 Exchange and Technical Assistance Activities	852	320	139	1 311
A.A.11	RCL	General Trust Fund in Support of the Implementation of Governing Council Decisions in the North American Region	92	-	12	104
A.A.12	RPL	General Trust Fund to Support the Participation of Developing Countries in the Regular Process for Reporting and Assessment of the State of the Marine Environment	67	61	16	144
A.A.13	SAL	Trust Fund for the Financing of the New International Environment Prize (Sasakawa Environment Prize)	419	30	32	481
A.A.14	SML	General Trust Fund for the Strategic Approach to International Chemicals Management (SAICM) Quick Start Programme	1 795	4 585	291	6 671
A.A.15	WPL	General Trust Fund to provide Support to the Global Environment Monitoring System/Water Programme Office and to promote its Activities	84	-	11	95
Subtotal			11 614	19 068	2 630	33 312

**A.B. Technical cooperation trust funds
(General)**

A.B.1	BPL	Technical Cooperation Trust Fund for the Implementation of the Agreement with Belgium (financed by the Government of Belgium)	1 658	1 491	218	3 367
A.B.2	CIL	Technical Cooperation Trust Fund to Support the implementation of the Strategic Plan for Remediation Activities Following Toxic Waste Incident in Abidjan, Côte d' Ivoire	621	358	125	1 104
A.B.3	CNL	Technical cooperation trust fund for UNEP climate neutral fund	-	232	-	232
A.B.4	ELL	Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (financed by the Government of the Netherlands)	35	-	5	40

		<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
A.B.5	GAL	Technical Cooperation Trust Fund for UNEP Implementation of Activities Funded by the United Nations International Partnership Trust Fund (UNFIP)		1 815	1 332	122	3 269
A.B.6	GIL	Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID (financed by the Government of the United States of America)		-	45	6	51
A.B.7	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 Netherlands)		-	78	13	91
A.B.8	IAL	Technical Cooperation Trust Fund for Ireland Aid Multilateral Environmental Fund for Africa (financed by the Government of Ireland)		855	2 130	148	3 133
A.B.9	IEL	Technical Cooperation Trust Fund to improve the environment In the Democratic People's Republic of Korea		-	33	-	33
A.B.10	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)		511	405	119	1 035
A.B.11	JCL	Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan		1 811	1 970	477	4 258
A.B.12	MDL	Technical Cooperation Trust Fund for UNEP Implementation of the Millennium Development Goals Achievement Fund		351	1 696	131	2 178
A.B.13	NFL	Technical Cooperation Trust Fund for the Implementation of the Framework Agreement between UNEP and the Government of Norway		6 135	24 455	1 992	32 582
A.B.14	RED	Technical Cooperation Trust Fund to Support the UNEP programme of work and Responsibilities of the United Nations Collaborative Programme		-	88	-	88
A.B.15	REL	Technical Cooperation Trust Fund for the Promotion of Renewable Energy in the Mediterranean Region (financed by the Government of Italy)		472	854	166	1 492
A.B.16	SEL	Technical Cooperation Trust Fund for the Implementation of the Agreement with Sweden		3 918	1 765	435	6 118
A.B.17	SFL	Technical Cooperation Trust Fund for the Implementation of the Framework Agreement between UNEP and the Government of Spain		1 560	3 717	337	5 614

		<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
A.B.18	UTL	Technical Cooperation Trust Fund for the Implementation of UNEP UNCTAD Capacity Building Task Force on Activities on Trade, Environment and Development		279	273	42	594
A.B.19	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)		49	30	10	89
Subtotal				20 070	40 952	4 346	65 368
A.C. Technical cooperation trust funds (Personnel)							
A.C.1	CEL	Technical Cooperation Trust Fund for Financing of Professional Officers (financed by the Government of Finland)		463	502	112	1 077
A.C.2	SNL	Technical Cooperation Trust Fund for Provision of Professional Officers (financed by the Government of Switzerland)		109	113	25	247
A.C.3	TAL	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (financed by the Government of Austria)		73	80	18	171
A.C.4	TBL	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (financed by the Government of Belgium)		139	-	17	156
A.C.5	TCL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by the Nordic Governments through the Government of Sweden)		111	-	13	124
A.C.6	TDL	Special Purpose Trust Fund for the Government of Denmark's Agreement with UNEP for the Provision of Junior Professional Officers		236	311	63	610
A.C.7	TGL	Special Purpose Trust Fund for the Provision of Junior Professional Officers (financed by the Government of Germany)		180	210	43	433
A.C.8	THL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by the Government of the Netherlands)		355	203	63	621
A.C.9	TIL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by the Government of Italy)		422	598	118	1 138
A.C.10	TJL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by the Government of Japan)		99	1	12	112

		<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
A.C.11	TKL	Technical Cooperation Trust Fund for the Provision of Professional Officers (financed by the Government of the Republic of Korea)		656	538	141	1 335
A.C.12	TNL	Special Purpose Trust Fund for the Government of Norway's Agreement with UNEP for the Provision of Junior Professional Officers		66	194	29	289
A.C.13	TOL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by the International Organization of la Francophonie)		5	-	-	5
A.C.14	TPL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by Spanish AECID)		-	440	-	440
A.C.15	TRL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by the Government of France)		109	67	20	196
A.C.16	TSL	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (financed by the Government of Sweden)		153	52	25	230
Subtotal				3 176	3 309	699	7 184
Total				34 860	63 329	7 675	105 864

B. Conventions, protocols and regional seas programmes

B.A. General trust funds

B.A.1	AVL	General Trust Fund for Voluntary Contribution in respect of the Agreement on the Conservation of African Eurasian Waterbirds		634	796	163	1 593
B.A.2	AWL	General Trust Fund for the African-Eurasian Waterbirds Agreement		1 081	1 032	257	2 370
B.A.3	BAL	General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)		123	264	42	429
B.A.4	BCL	Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal		3 637	2 299	771	6 707
B.A.5	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		1 162	838	230	2 230

		<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
B.A.6	BEL	General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity		2 959	4 334	841	8 134
B.A.7	BGL	General Trust Fund for the Core Programme Budget for the Biosafety Protocol		1 798	1 692	431	3 921
B.A.8	BHL	Special Voluntary Trust Fund for additional Voluntary Contributions in Support of Approved Activities of the Biosafety Protocol		776	188	120	1 084
B.A.9	BIL	Special Voluntary Trust Fund to Facilitate the Participation of Developing Country parties, in particular the Least Developed and the Small Island Developing States amongst them, and Parties with Economies in Transition (Biosafety Protocol)		319	-	42	361
B.A.10	BTL	General Trust Fund for the Conservation of European Bats (EUROBATS)		348	363	89	800
B.A.11	BYL	General Trust Fund for the Convention on Biological Diversity		10 549	8 468	2 279	21 296
B.A.12	BZL	General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity		1 571	1 019	252	2 842
B.A.13	CRL	Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme		1 080	943	248	2 271
B.A.14	CTL	Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora		4 425	4 010	1 056	9 491
B.A.15	EAL	Regional Seas Trust Fund for the Eastern African Region		272	335	74	681
B.A.16	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		485	389	114	988
B.A.17	MEL	Trust Fund for Protection of the Mediterranean Sea Against Pollution		7 604	7 197	1 608	16 409
B.A.18	MPL	Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer		3 698	4 758	1 051	9 507
B.A.19	MSL	Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals		3 520	2 046	669	6 235
B.A.20	MVL	General Trust Fund for Voluntary Contribution in Support of the Convention on the Conservation of Migratory Species of Wild Animals		661	841	167	1 669

		<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
B.A.21	PNL	General Trust Fund for the Protection, Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region		280	408	86	774
B.A.22	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		3 930	2 626	844	7 400
B.A.23	RVL	Special Trust Fund for the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade		565	76	83	724
B.A.24	SCL	General Trust Fund for the Stockholm Convention on Persistent Organic Pollutants, its Subsidiary Bodies and the Convention Secretariat		4 237	4 864	1 208	10 309
B.A.25	SVL	Special Trust Fund for the Stockholm Convention on Persistent Organic Pollutants, its Subsidiary Bodies and the Convention Secretariat		979	2 913	454	4 346
B.A.26	VBL	Voluntary Trust Fund to facilitate the Participation of Indigenous and Local Communities in the Work of the Convention on Biological Diversity		267	413	50	730
B.A.27	VCL	Trust Fund for the Vienna Convention for the Protection of the Ozone Layer		1 047	314	175	1 536
B.A.28	WAL	Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of West and Central African Region		34	63	12	109
Subtotal				58 041	53 489	13 416	124 946
B.B. Technical cooperation trust funds (General)							
B.B.1	IML	Technical Cooperation Trust Fund for UNEP Implementation of the Multilateral Fund Activities		16 691	16 289	2 305	35 285
B.B.2	MRL	Technical Cooperation Trust Fund on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South East Asia		148	144	39	331
Subtotal				16 839	16 433	2 344	35 616
Total				74 880	69 922	15 760	160 562

	<i>Funds</i>	<i>No. of funds</i>	<i>2008 actual direct cost</i>	<i>2009 provisional direct cost</i>	<i>Programme support cost</i>	<i>Total</i>
C. Special accounts and trust funds						
C.A. Technical cooperation trust funds (General)						
C.A.1	CCL	Technical Cooperation Trust Fund for the UNEP/GEF Special Climate Change Fund	25	3 064	-	3 089
C.A.2	FBL	Technical Cooperation Trust Fund for the Implementation of the Global Environment Facility Fee-Based System for Funding Project Implementation	9 057	9 919	-	18 976
C.A.3	GFL	Technical Cooperation Trust Fund for UNEP Implementation of the Activities Funded by the Global Environment Facility	51 134	41 884	-	93 018
C.A.4	LDL	Technical Cooperation Trust Fund for the Management of the UNEP/GEF National Adaptation Programme of Action for Least Developed Countries	270	95	-	365
C.A.5	SRL	General Trust Fund for Voluntary Contributions in Respect of the United Nations Scientific committee on Effects of Atomic Radiation (UNSCEAR)	-	-	-	-
C.A.6		Secretariat of the Multilateral Fund for the Montreal Protocol	6 398	4 864	624	11 886
C.A.7	MFL	Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer	152 717	187 283	-	340 000
		Subtotal	219 601	247 109	624	467 334
		Total	219 601	247 109	624	467 334
		Grand total	329 341	380 360	24 059	733 760

Appendix VI

Earmarked contributions

**Summary of 2008 actual and 2009 provisional expenditures
from earmarked contributions in support of the UNEP programme of work
as at 31 December 2009
(in thousands of United States dollars)**

	<i>Programme activities</i>	<i>Actual expenditures to 31 December 2008</i>	<i>Provisional expenditures as at 31 December 2009</i>	<i>Total provisional expenditures in 2008–2009</i>
1	Environmental assessment and early warning	506	(19)	487
2	Environmental law and conventions	4 006	5 227	9 233
3	Environmental policy implementation	6 904	7 372	14 276
4	Technology, industry and economics	16 192	21 133	37 325
5	Regional cooperation and representation	9 165	9 318	18 483
6	Communications and public information	1 059	1 479	2 538
	Total programme activities	37 832	44 510	82 342

Appendix VII

2008–2009 estimated trust fund and earmarked contribution support status as at 31 December 2009 (in thousands of United States dollars)

<i>Object of expenditure</i>	<i>2008–2009 approved appropriations</i>	<i>2008–2009 approved allocations</i>	<i>2008–2009 cumulative expenditures</i>	<i>Unexpended allocations for 2008–2009</i>
601 Posts	19 603	20 893	20 668	225
602 General temporary assistance	1 840	2 112	2 087	25
605 Other personnel related costs	354	348	300	48
608 Travel for staff	624	581	366	215
612 Contractual services	8 896	7 103	6 941	162
616 Operating expenses	465	541	420	121
618 Supplies, materials, furniture and equipment	252	457	280	177
684 Other: external printing	2	2	1	1
Total	32 036	32 036	31 063	973