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CONFERENCE OF THE PARTIES TO THE VIENNA
CONVENTION FOR THE PROTECTION OF THE
OZONE LAYER

First meeting

Helsinki, 26-28 April 1989

Item 3 (c) of the provisional agenda

FIRST MEETING OF THE PARTIES
TO THE MONTREAL PROTOCOL ON
SUBSTANCES THAT DEplete THE
OZONE LAYER

Helsinki, 2-5 May 1989

Item 3 (c) of the provisional
Agenda

FINANCIAL IMPLICATIONS AND ARRANGEMENTS, INCLUDING THE
ADOPTION OF FINANCIAL RULES

Report of the Executive Director

1. Article 7, paragraph 2, of the Vienna Convention for the Protection of the Ozone Layer provides that the secretariat functions for the Convention are to be carried out on an interim basis by the United Nations Environment Programme (UNEP) until the completion of the first meeting of the Conference of the Parties to the Convention. In addition, paragraph 1 (c) of the same article provides that the Convention Secretariat should perform the functions assigned to it by any protocol. In accordance with those provisions - and since article 1, paragraph 3, of the Montreal Protocol indicates that the term "secretariat" is used throughout the Protocol to mean the Secretariat of the Convention - an interim Secretariat for the administration of both the Convention and the Protocol was established by UNEP in early 1989, with financial assistance from a number of Governments party to either the Convention or both instruments.

2. However, article 7, paragraph 2, of the Convention also provides that at its first ordinary meeting, the Conference of the Parties (to the Convention) shall designate the Secretariat from amongst those existing competent international organizations which have signified their willingness to carry out the secretariat functions. The Executive Director hereby indicates UNEP's willingness to continue to do so.

3. Article 6, paragraph 3 of the Convention provides that the Conference of the Parties shall agree upon and adopt financial rules for itself and for any subsidiary bodies it may establish, as well as financial provisions governing the functioning of the Secretariat. Article 13, paragraph 1, of the Protocol provides that the funds required for the operation of the Protocol, including those for the functioning of the Secretariat relating to the Protocol, shall be charged exclusively against contributions from the Parties. The Executive Director interprets these provisions to mean that as soon as practically possible after the Conference of the Parties, the Parties to the Convention and the Protocol, either separately or jointly, will take up full responsibility for financing the Secretariat established by the Conference and the activities approved for it. The Executive Director assumes that this will mean with effect from 1 January 1990.

4. Although the Convention and the Protocol provide that the one Secretariat shall perform functions under both, they also provide that the cost of administering these two instruments shall be borne by the Parties to each separately. Accordingly, the Executive Director has prepared separate budgets for the Convention and for the Protocol and these are attached as tables I and II of annex I. Since, however, only 7 of the 41 Parties to the Convention are not yet Parties to the Protocol - Australia, Austria, Equatorial Guinea, Guatemala, Hungary, Maldives and Uruguay - the Parties to each separately may feel that the budgets could be combined and a common scale of contributions adopted. The combined budget is therefore shown as table III of annex I.

5. Inevitably, each of these three budget presentations is tentative at this stage. The number and qualifications of the staff to be employed in the Secretariat has to be discussed and agreed by the Parties at their first meeting. What is clear is that certain costs, including part of the staff costs, will be common to both the Convention and the Protocol. If these common costs are not to be combined in a single budget, they will have to be allocated somewhat arbitrarily between the two separate budgets and the costs then shared accordingly.

6. In the event that the Executive Director is entrusted with the administration of the Secretariat, he would require that contributions of the parties should be administered through a United Nations trust fund arrangement in accordance with the Financial Regulations and Rules of the United Nations and in accordance with the General Procedures governing operations of the Fund of the United Nations Environment Programme. The consent of the Governing Council of UNEP and the Secretary-General of the United Nations to such an arrangement would, however, need to be requested.

7. Depending on the decision of the Parties as to whether there should be one combined budget or two quite separate budgets, the Executive Director will recommend that the funds to be contributed by the Parties shall be administered through either one or two trust funds established specifically for this purpose. If separate reporting of expenditures is required for two separate budgets, two separate trust funds would be necessary.

8. The terms of reference for such a trust fund are set out in annex II. The terms of reference would be the same, except for different titles, whether there are one or two funds.

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9. The trust fund is merely a mechanism by which contributions are received to finance expenditures approved by the Parties, and commitments can only be incurred to the extent that contributions are actually paid into it. Decisions are therefore required from the Parties on the amounts they will contribute to finance the budget(s) they are to approve and on the timing of these contributions.
10. As with other conventions administered by UNEP, the Parties could decide to base their contributions on the scale of assessments used to apportion contributions to the regular budget of the United Nations. This scale is determined by the United Nations Committee on Contributions, which is made up of representatives of Member States, and takes into account population size, gross domestic product and other economic factors. It is therefore an objective assessment of ability to pay, in so far as this is possible. At the present time, not all Members of the United Nations are parties to the Convention and Protocol, but, even so, the present Parties to the Convention account for 90.03 per cent of the assessed contributions to the regular budget, while the Parties to the Protocol account for 87.43 per cent. It would, therefore, only be necessary to raise each Party's United Nations assessment percentage by a factor of 100 divided by 90.03, in the case of the Convention, and by 87.43, in the case of the Protocol, to obtain percentage contributions equal to 100 per cent. This basis of contributions might be regarded as alternative I and can be derived from the first column of figures in the tables contained in annex III.
11. However, it has been felt appropriate in the case of some conventions to place a ceiling on the proportion of the total budget to be paid by any one Party. That ceiling might be 25 per cent but could be fixed at any level that is agreed by the parties. The shares of the other Parties to the total cost would be raised to reflect that ceiling by taking out from the total budget the share of those Parties that contribute at the agreed ceiling and apportioning the remaining cost among the others. This basis of contributions might be regarded as alternative II and is set out in the second column of figures in the tables of annex III.
12. The Executive Director does not wish to insist on any particular option for determining the scale of contributions to the cost of the Secretariat but recommends that it should be simple, so that it can be understood by all and simple to administer. In this connection, it is perhaps relevant to point out that a share of 0.01 per cent, such as would be attributable to a number of Parties, represents a contribution of \$50 on an annual budget of \$500,000. The cost of collecting such small sums would be greater than the sum collected and the Executive Director would like to suggest that percentages of less than 0.1 per cent (i.e. \$500 on a budget of \$500,000) be ignored. The scale of contributions assessed thus is set out as alternative III in the fourth column of annex III.
13. At the same time, the Executive Director is of the opinion that all countries that will be exempted from the assessed contribution should be encouraged to give voluntary contributions to the Secretariat.
14. New Parties would be expected to contribute on the same basis as that agreed by the Conference for existing Parties, except that their contribution would be adjusted pro rata to reflect the date on which they ratified either the Convention or Protocol.

15. It should be noted that EEC is not assessed for the United Nations budget and is therefore not assessed for a contribution to the costs of the Convention and Protocol. Its assessment would need to be agreed by the Parties on an ad hoc basis. EEC has indicated its willingness to contribute up to 2.5 per cent of the total costs. A contribution of this size is equal to the average contribution of the EEC member States.
16. Provision could also be made within the terms of reference of the trust fund for contributions to be received on a voluntary basis from states not party to the Convention or Protocol, other governmental, intergovernmental and non-governmental organizations and other institutions. Such contributions cannot, however, be taken into account in drawing up the scale of assessments since they cannot be agreed upon or known in advance.
17. The scale of assessments under the alternatives proposed in this document using the United Nations scale as the base are set out separately for the Convention and the Protocol in annex III. As an illustration of the possible dollar costs these percentages represent, the fourth column of figures in the tables in annex III has been used to calculate the contributions required in the two years 1990 and 1991 to finance the budgets proposed in annex I. These estimated contributions are set out in annex IV. If additional items are included in the budgets, these sums will of course increase.
18. The Secretariat can only be financed if the contributions agreed are paid by all of the Parties. If any one Party fails to contribute, there will be a shortfall in the budget, since contributions are related precisely to the aggregate of the budget with no provision for a shortfall in contributions. Similarly, the Secretariat can only be financed if contributions are paid in advance of the period to which they relate. Thus, if the secretariat is to be financed with effect from 1 January 1990, contributions for 1990 must be paid before that date: commitments cannot be incurred before contributions are paid. The terms of reference of the proposed trust fund include, therefore, a provision that contributions should be paid before the beginning of the year to which they relate.
19. As indicated in paragraph 6 above, in the event that the Parties agree that the Secretariat is to be administered by UNEP through one or more United Nations trust funds established specifically for this purpose, the financial rules governing the operations of the Secretariat would be the Financial Rules of the United Nations and the General Procedures Governing the Operations of the Environment Fund. Parties would be asked to endorse this arrangement. The basis of contributions agreed by the Conference, the timing and procedures of payment to the trust fund or funds approved by the Conference will be regarded as the financial procedures of the Convention and Protocol.
20. United Nations rules covering the administration of trust funds require that an administrative support charge of 13 per cent of all other expenditures charged to the fund be levied by the administering organization. The purpose of this 13 per cent charge is for the organization concerned to generate resources necessary to cover the costs of administering the activities financed from the fund, including personnel, accounting, audit and general administration. The General Assembly of the United Nations has insisted that these costs should not be borne by the regular budget of the United Nations and, by extension, they cannot be carried by the secretariat budgets of other United Nations organizations.

Annex I

BUDGET FOR THE OZONE SECRETARIAT

I. BUDGET UNDER THE VIENNA CONVENTION

(United States dollars)

	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
1100 <u>Project personnel</u> (to be shared between the Convention and the Protocol)			
1101 Co-ordinator (Lawyer) (P-4/P-5)	40 000	40 000	80 000
1102 Programme officer (Chemist) (P-3/P-4)	34 000	34 000	68 000
1103 Administrative officer (P-2)	23 000	23 000	46 000
SUBTOTAL	97 000	97 000	194 000
1200 <u>Consultants</u>			
1201 Consultants for preparation of documents for the second meeting of the Conference of the Parties to the Convention	12 000	12 000	24 000
SUBTOTAL	12 000	12 000	24 000
1300 <u>Administrative Support</u>			
1301 Administrative assistant (to be shared between the Convention and the Protocol)	6 500	6 500	13 000
1302 Secretary	12 000	12 000	24 000
<u>Conference-servicing costs</u>			
1311 Second meeting of the Conference of the Parties to the Convention (1991)	-	175 000	175 000
SUBTOTAL	18 500	193 500	212 000

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	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
1600 Travel on official business			
1600 Travel and subsistence costs of UNEP staff members	30 000	30 000	60 000
SUBTOTAL	30 000	30 000	60 000
3300 <u>Meetings/conferences</u>			
<u>Travel and subsistence cost of experts from developing countries to participate in the:</u>			
3301 Second meeting of the Conference of the Parties to the Convention (1991)	-	*	*
SUBTOTAL	-	-	-
4000 <u>Equipment</u>	20 000	10 000	30 000
5000 <u>Miscellaneous</u>			
5100 Maintenance of equipment	3 000	4 500	7 500
5200 Reporting costs	-	2 500	2 500
SUBTOTAL	3 000	7 000	10 000
5300 <u>Sundry</u>			
5301 Communications	10 000	10 000	20 000
5302 Freight charges (shipment of documents)	7 500	7 500	15 000
5303 Other	5 000	5 000	10 000
5400 Hospitality	-	10 000	10 000
SUBTOTAL	22 500	32 500	55 000
TOTAL	203 000	382 000	585 000
Programme support costs (13%)	26 390	49 660	76 050
GRAND TOTAL	229 390	431 660	661 050

* To be decided by the Parties. The average participation cost for one expert would be \$3,500.

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II. BUDGET UNDER THE MONTREAL PROTOCOL

(United States dollars)

	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
1100 <u>Project personnel</u> (to be shared between the Convention and the Protocol)			
1101 Co-ordinator (Lawyer) (P-4/P-5)	40 000	40 000	80 000
1102 Programme officer (Chemist) (P-3/P-4)	34 000	34 000	68 000
1103 Administrative officer (P-2)	23 000	23 000	46 000
SUBTOTAL	97 000	97 000	194 000
1200 <u>Consultants</u>			
1201 Consultants for preparation of documents for the Second and Third Meetings of the Parties to the Protocol	30 000	30 000	60 000
SUBTOTAL	30 000	30 000	60 000
1300 <u>Administrative support</u>			
1301 Administrative assistant (to be shared with Convention)	6 500	6 500	13 000
1302 Secretary	12 000	12 000	24 000
<u>Conference-servicing costs</u>			
1311 Second Meeting of the Parties to the Protocol	173 500	-	173 500
1312 Third Meeting of the Parties to the Protocol	-	175 000	175 000
1313 Working group meetings (3) on the assessment process and workplans (an average of \$82,000 per meeting)	164 000	82 000	246 000
SUBTOTAL	356 000	275 500	631 500

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	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
1600 <u>Travel on official business</u>			
1600 Travel and subsistence costs of UNEP staff members	30 000	30 000	60 000
SUBTOTAL	30 000	30 000	60 000
3300 <u>Meetings/conferences</u>			
<u>Travel and subsistence cost of experts from developing countries to participate in the:</u>			
3301 Second Meeting of the Parties (1990)	*	-	*
3302 Third Meeting of the Parties (1991)	-	*	*
3303 Working group meetings (3) on the assessment process and workplans	*	*	*
SUBTOTAL	*	*	*
4000 <u>Equipment</u>	20 000	10 000	30 000
5000 <u>Miscellaneous</u>			
5100 Maintenance of equipment	3 000	4 500	7 500
5200 Reporting costs	5 000	5 000	10 000
SUBTOTAL	8 000	9 500	17 500

* To be decided by the Parties to the Protocol. The average participation cost for one expert would be \$3,500.

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	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
5300 <u>Sundry</u>			
5301 Communications	10 000	10 000	20 000
5302 Freight charges (shipment of documents)	7 500	7 500	15 000
5303 Other	5 000	5 000	10 000
5400 Hospitality	10 000	10 000	20 000
SUBTOTAL	32 500	32 500	65 000
TOTAL	573 500	484 500	1 058 000
Programme support costs (13%)	74 555	62 985	137 540
GRAND TOTAL	648 055	547 485	1 195 540

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III. COMBINED BUDGET: VIENNA CONVENTION
 AND MONTREAL PROTOCOL

(United States dollars)

	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
1100 <u>Project personnel</u>			
1101 Co-ordinator (Lawyer) (P-4/P-5)	80 000	80 000	160 000
1102 Programme officer (Chemist) (P-3/P-4)	68 000	68 000	136 000
1103 Administrative Officer (P-2)	46 000	46 000	92 000
SUBTOTAL	194 000	194 000	388 000
1200 <u>Consultants</u>			
1201 Consultants for preparation of documents for the meetings of the Parties to the Protocol and of the Conference of the Parties to the Convention	42 000	42 000	84 000
SUBTOTAL	42 000	42 000	84 000
1300 <u>Administrative support</u>			
1301 Administrative assistant	13 000	13 000	26 000
1302 Secretary (Convention)	12 000	12 000	24 000
1303 Secretary (Protocol)	12 000	12 000	24 000
<u>Conference-servicing costs</u>			
1311 Second Meeting of the Parties to the Protocol (1990)	173 500	-	173 500
1312 The Second Meeting of the Conference of the Parties to the Convention and Third Meeting of the Parties to the Protocol (1991)	-	350 000	350 000
1313 Working group meetings (3) on the assessment process and workplans (average of \$82,000 per meeting)	164 000	82 000	246 000
SUBTOTAL	374 500	469 000	843 500

	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
1600 <u>Travel on official business</u>			
1600 Travel and subsistence costs of UNEP staff members	60 000	60 000	120 000
SUBTOTAL	60 000	60 000	120 000
3300 <u>Meetings/conferences</u>			
<u>Travel and subsistence costs of experts from developing countries to participate in the:</u>			
3301 Second Meeting of the Parties to the Protocol	*	*	-
3302 Second Meeting of the Conference of the Parties to the Convention	*	*	-
3303 Third Meeting of the Conference of the Parties to the Protocol	*	*	-
3304 Working group meetings (3) on the assessment process and workplans	*	*	-
SUBTOTAL	*	*	-
4000 <u>Equipment</u>	40 000	20 000	60 000
5000 <u>Miscellaneous</u>			
5100 Maintenance of equipment	6 000	9 000	15 000
5200 Reporting costs	5 000	7 500	12 500
SUBTOTAL	11 000	16 500	27 500

* To be decided by the Parties. The average participation cost for each expert would be \$3,500.

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	<u>1990</u>	<u>1991</u>	<u>TOTAL</u>
5300 <u>Sundry</u>			
5301 Communications	20 000	20 000	40 000
5302 Freight charges (shipment of documents)	15 000	15 000	30 000
5303 Other	10 000	10 000	20 000
5400 Hospitality	10 000	20 000	30 000
<hr/> SUBTOTAL	55 000	65 000	120 000
<hr/> TOTAL	776 500	866 500	1 643 000
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Programme support costs (13%)	100 945	112 645	213 590
<hr/> GRAND TOTAL	877 445	979 145	1 856 590
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Annex II

**DRAFT TERMS OF REFERENCE FOR THE ADMINISTRATION OF A TRUST FUND
FOR THE VIENNA CONVENTION FOR THE PROTECTION OF THE OZONE
LAYER [AND THE MONTREAL PROTOCOL ON SUBSTANCES
THAT DEplete THE OZONE LAYER]**

1. A Trust Fund for the Vienna Convention for the Protection of the Ozone Layer [and the Montreal Protocol on Substances that Deplete the Ozone Layer] (hereinafter referred to as the Trust Fund) shall be established to provide financial support to the Convention [and the Protocol].
2. Pursuant to the Financial Regulations and Rules of the United Nations, the Executive Director of the United Nations Environment Programme (UNEP), with the approval of the Governing Council of UNEP and the Secretary-General, of the United Nations, shall establish the Trust Fund for the administration of the Convention [and the Protocol].
3. The Trust Fund shall be established for an initial period of three and one half years beginning 1 October 1989 and ending 31 March 1993. The appropriations of the Trust Fund for this period shall be financed from:
 - (a) Contributions made by the Parties to the Convention [and the Protocol] by reference to the Table attached, including voluntary contributions and contributions from any new Parties which are to be added to the Table;
 - (b) Voluntary contributions from States not party to the Convention [or the Protocol], other governmental, intergovernmental and non-governmental organizations and other sources.
4. The contributions referred to in Article 3 (a) above, are to be based on the United Nations scale of assessments for the apportionment of the expenses of the United Nations [adjusted to provide that no one contribution shall exceed 25 per cent of the total and no contributions shall be required when the United Nations scale provides for a contribution of less than 0.1 per cent].
5. The budget estimates prepared in United States dollars, covering the income and expenditure [separately for the Convention and for the Protocol] for each of the three calendar years 1990, 1991 and 1992, shall be submitted to the ordinary meetings of the Conference of the Parties to the Convention [and of the Parties to the Protocol].
6. The proposed budgets shall be dispatched by the Secretariat to all Parties to the Convention [and the Protocol] at least ninety days before the date fixed for the opening of the ordinary meeting of the Conference of the Parties to the Convention [and of the Parties to the Protocol, respectively].
7. The Parties shall make every effort to reach agreement on the budget by consensus. If all efforts at consensus have been exhausted and no agreement reached, the budget shall, as a last resort, be adopted by two-thirds majority vote of the Parties present and voting representing at least 50 per cent of the total consumption of the controlled substances of the Parties.

8. In the event that the Executive Director of UNEP anticipates that there might be a shortfall in resources over the financial period as a whole, he shall have discretion to adjust the budget so that expenditures are at all times fully covered by contributions received.

9. Commitments against the resources of the Trust Fund may be made only if they are covered by the necessary income. No commitments shall be made in advance of the receipt of contributions.

10. The Executive Director of UNEP may make transfers from one budget line to another within the budget in accordance with the Financial Regulations and Rules of the United Nations. At the end of a calendar year of a financial period, the Executive Director may transfer any uncommitted balance of appropriations to the following calendar year.

11. All contributions are due to be paid in the year immediately preceding the year to which the contributions relate.

12. All contributions, whether assessed or voluntary, shall be paid in United States dollars into the following account: Account No.015-002756, UNEP General Trusts Funds Account, Chemical Bank, United Nations Branch, New York, N.Y. 10017, United States.

13. Contributions from States that become Parties after the beginning of the financial period shall be made on a pro rata basis for the balance of the financial period.

14. Contributions not immediately required for the purposes of the Fund shall be invested at the discretion of the United Nations and any interest so earned shall be credited to the Fund.

15. The Executive Director shall deduct from the income of the Trust Fund an administrative support charge equal to 13 per cent of other expenditures recorded during any accounting period in order to meet the cost of administrative activities financed from the Trust Fund and providing services relating to personnel, accounting, audit, etc.

16. At the end of the first calendar year of a financial period, the Executive Director shall submit to the Parties the accounts for the year. He shall also submit, as soon as practicable, the audited accounts for the financial period.

17. The General Procedures governing the Operations of the Fund of UNEP and the Financial Regulations and Rules of the United Nations shall govern the financial operations of the Convention [and the Protocol].

18. In the event that the Parties wish the Trust Fund to be extended beyond 31 March 1993, the Executive Director of UNEP shall be so requested by the Parties at least six months earlier. Such extension of the Trust Fund shall be subject to the approval of the UNEP Governing Council and the United Nations Secretary-General.

Annex III

I. ALTERNATIVE SCALES OF ASSESSMENTS FOR CONTRIBUTIONS
 UNDER THE VIENNA CONVENTION FOR THE
 PROTECTION OF THE OZONE LAYER

	<u>United Nations</u> <u>Scale of</u> <u>Assessments</u> 1/	<u>Alternative II</u> <u>(Proportional</u> <u>Scale of</u> <u>assessments</u> <u>with a</u> <u>25 per cent</u> <u>ceiling)</u> 2/	<u>United Nations</u> <u>scale of</u> <u>assessments</u> <u>with</u> <u>percentages</u> <u>of less than</u> <u>0.1 removed</u>	<u>Alternative III</u> <u>(proportional scale</u> <u>of assessments</u> <u>with 25 per cent</u> <u>ceiling and</u> <u>with United Nations</u> <u>assessments of</u> <u>less than of</u> <u>0.1 per cent</u> <u>removed)</u> 3/
Australia	1.57	1.81	1.57	1.82
Austria	0.74	0.85	0.74	0.86
Belgium	1.17	1.35	1.17	1.36
Byelorussian SSR	0.33	0.38	0.33	0.38
Canada	3.09	3.56	3.09	3.58
Denmark	0.69	0.80	0.69	0.80
Egypt	0.07	0.08	0.00	0.00
Equatorial Guinea	0.01	0.01	0.00	0.00
Finland	0.51	0.59	0.51	0.59
France	6.25	7.21	6.25	7.24
German Democratic Republic	1.39	1.60	1.39	1.61
Germany, Federal Republic of	8.08	9.32	8.08	9.36
Greece	0.40	0.46	0.40	0.46
Guatemala	0.02	0.02	0.00	0.00
Hungary	0.21	0.24	0.21	0.24
Ireland	0.18	0.21	0.18	0.21
Italy	3.99	4.60	3.99	4.62
Japan	11.38	13.12	11.38	13.18
Kenya	0.01	0.01	0.00	0.00
Liechtenstein	0.01	0.01	0.00	0.00
Luxembourg	0.06	0.07	0.00	0.00
Maldives	0.01	0.01	0.00	0.00
Malta	0.01	0.01	0.00	0.00
Mexico	0.94	1.08	0.94	1.09
Netherlands	1.65	1.90	1.65	1.91
New Zealand	0.24	0.28	0.24	0.28
Nigeria	0.20	0.23	0.20	0.23
Norway	0.55	0.63	0.55	0.64
Panama	0.02	0.02	0.00	0.00
Portugal	0.18	0.21	0.18	0.21
Singapore	0.11	0.13	0.11	0.13
Spain	1.95	2.25	1.95	2.26
Sweden	1.21	1.40	1.21	1.40
Switzerland	1.08	1.25	1.08	1.25

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	<u>United Nations Scale of Assessments 1/</u>	<u>Alternative II (Proportional Scale of assessments with a 25 per cent ceiling) 2/</u>	<u>United Nations scale of assessments with percentages of less than 0.1 removed</u>	<u>Alternative III (proportional scale of assessments with 25 per cent ceiling and with United Nations assessments of less than of 0.1 per cent removed) 3/</u>
Uganda	0.01	0.01	0.00	0.00
Ukrainian SSR	1.25	1.44	1.25	1.45
Uruguay	0.04	0.05	0.00	0.00
USSR	9.99	11.52	9.99	11.57
United Kingdom	4.86	5.61	4.86	5.63
United States	25.00	25.00	25.00	25.00
Venezuela	0.57	0.66	0.57	0.66
EEC	0.00	0.00	0.00	0.00
TOTAL	90.03	100.00	89.76	100.00

Annex IV

I. ESTIMATED CONTRIBUTIONS UNDER THE VIENNA CONVENTION ON
 PROTECTION OF THE OZONE LAYER

(Alternative III: proportional scale of assessments with a 25 per cent ceiling
 and with United Nations assessments of less than 0.1 per cent removed)

	<u>Scale of assessments (Alternative III (per cent)</u>	<u>1990 (US\$)</u>	<u>1991 (US\$)</u>	<u>Total (US\$)</u>
Australia	1.82	4 171	7 849	12 020
Austria	0.86	1 966	3 699	5 665
Belgium	1.36	3 108	5 849	8 957
Byelorussian SSR	0.38	877	1 650	2 526
Canada	3.58	8 209	15 447	23 656
Denmark	0.80	1 833	3 449	5 282
Egypt	0.00	0	0	0
Equatorial Guinea	0.00	0	0	0
Finland	0.59	1 355	2 550	3 904
France	7.24	16 604	31 245	47 849
German Democratic Republic	1.61	3 693	6 949	10 642
Germany, Federal Republic of	9.36	21 465	40 393	61 859
Greece	0.46	1 063	2 000	3 062
Guatemala	0.00	0	0	0
Hungary	0.24	558	1 050	1 608
Ireland	0.21	478	900	1 378
Italy	4.62	10 600	19 947	30 547
Japan	13.18	30 232	56 890	87 123
Kenya	0.00	0	0	0
Liechtenstein	0.00	0	0	0
Luxembourg	0.00	0	0	0
Maldives	0.00	0	0	0
Malta	0.00	0	0	0
Mexico	1.09	2 497	4 699	7 196
Netherlands	1.91	4 383	8 249	12 632
New Zealand	0.28	638	1 200	1 837
Nigeria	0.23	531	1 000	1 531
Norway	0.64	1 461	2 750	4 211
Panama	0.00	0	0	0
Portugal	0.21	478	900	1 378
Singapore	0.13	292	550	842
Spain	2.26	5 180	9 748	14 929
Sweden	1.40	3 215	6 049	9 263
Switzerland	1.25	2 869	5 399	8 268
Uganda	0.00	0	0	0
Ukrainian SSR	1.45	3 321	6 249	9 570
Uruguay	0.00	0	0	0
USSR	11.57	26 540	49 942	76 481
United Kingdom	5.63	12 911	24 296	37 207
United States	25.00	57 348	107 915	165 263
Venezuela	0.66	1 514	2 850	4 364
EEC	0.00	0	0	0
TOTAL	100.00	229 390	431 660	661 050

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II. ESTIMATED CONTRIBUTIONS UNDER THE MONTREAL PROTOCOL ON
 SUBSANCES THAT DEplete THE OZONE LAYER

(Alternative III: proportional scale of assessments with a 25 per cent ceiling and with United Nations assessments of less than 0.1 per cent removed)

	<u>Scale of assessments (Alternative III) (per cent)</u>	<u>1990 (\$US)</u>	<u>1991 (\$US)</u>	<u>Total (\$US)</u>
Belgium	1.41	9 137	7 719	16 856
Byelorussian SSR	0.40	2 577	2 177	4 754
Canada	3.72	24 130	20 386	44 516
Denmark	0.83	5 388	4 552	9 940
Egypt	0.00	0	0	0
Finland	0.61	3 983	3 365	7 347
France	7.53	48 807	41 233	90 040
German Democratic Republic	9.74	63 098	53 306	116 404
Germany, Federal Republic of	1.67	10 855	9 170	20 025
Greece	0.48	3 124	2 639	5 763
Ireland	0.22	1 406	1 188	2 593
Italy	4.81	31 158	26 323	57 482
Japan	13.71	88 868	75 077	163 945
Kenya	0.00	0	0	0
Liechtenstein	0.00	0	0	0
Luxembourg	0.00	0	0	0
Malta	0.00	0	0	0
Mexico	1.13	7 341	6 201	13 542
Netherlands	1.99	12 885	10 885	23 771
New Zealand	0.29	1 874	1 583	3 458
Nigeria	0.24	1 562	1 319	2 881
Norway	0.66	4 295	3 628	7 924
Panama	0.00	0	0	0
Portugal	0.22	1 406	1 188	2 593
Singapore	0.13	859	726	1 585
Spain	2.35	15 228	12 865	28 093
Sweden	1.46	9 449	7 983	17 432
Switzerland	1.30	8 434	7 125	15 559
Uganda	0.00	0	0	0
Ukrainian SSR	1.51	9 761	8 247	18 008
USSR	12.04	78 013	65 907	143 920
United Kingdom	5.86	37 952	32 063	70 015
United States	25.00	162 014	136 871	298 885
Venezuela	0.69	4 451	3 760	8 212
EEC	0.00	0	0	0
TOTAL	100.00	648 055	547 485	1 195 540

II. ALTERNATIVE SCALES OF ASSESSMENTS FOR CONTRIBUTIONS
 UNDER THE MONTREAL PROTOCOL ON SUBSTANCES
 THAT DEplete THE OZONE LAYER

	<u>United Nations</u> <u>Scale of</u> <u>Assessments</u> 1/	<u>Alternative II</u> <u>(Proportional</u> <u>Scale of</u> <u>assessments</u> <u>with a</u> <u>25 per cent</u> <u>ceiling)</u> 2/	<u>United Nations</u> <u>scale of</u> <u>assessments</u> <u>with</u> <u>percentages</u> <u>of less than</u> <u>0.1 removed</u>	<u>Alternative III</u> <u>(proportional scale</u> <u>of assessments</u> <u>with 25 per cent</u> <u>ceiling and</u> <u>with United Nations</u> <u>assessments of</u> <u>less than</u> <u>0.1 per cent</u> <u>removed)</u>
Belgium	1.17	1.41	1.17	1.41
Byelorussian SSR	0.33	0.40	0.33	0.40
Canada	3.09	3.71	3.09	3.72
Denmark	0.69	0.83	0.69	0.83
Egypt	0.07	0.08	0.00	0.00
Finland	0.51	0.61	0.51	0.61
France	6.25	7.51	6.25	7.53
German Democratic Republic	8.08	9.71	8.08	9.74
Germany, Federal Republic of	1.39	1.67	1.39	1.67
Greece	0.40	0.48	0.40	0.48
Ireland	0.18	0.22	0.18	0.22
Italy	3.99	4.79	3.99	4.81
Japan	11.38	13.67	11.38	13.71
Kenya	0.01	0.01	0.00	0.00
Liechtenstein	0.01	0.01	0.00	0.00
Luxembourg	0.06	0.07	0.00	0.00
Malta	0.01	0.01	0.00	0.00
Mexico	0.94	1.13	0.94	1.13
Netherlands	1.65	1.98	1.65	1.99
New Zealand	0.24	0.29	0.24	0.29
Nigeria	0.20	0.24	0.20	0.24
Norway	0.55	0.66	0.55	0.66
Panama	0.02	0.02	0.00	0.00
Portugal	0.18	0.22	0.18	0.22
Singapore	0.11	0.13	0.11	0.13
Spain	1.95	2.34	1.95	2.35
Sweden	1.21	1.45	1.21	1.46
Switzerland	1.08	1.30	1.08	1.30
Uganda	0.01	0.01	0.00	0.00
Ukrainian SSR	1.25	1.50	1.25	1.51
USSR	9.99	12.00	9.99	12.04
United Kingdom	4.86	5.84	4.86	5.86
United States	25.00	25.00	25.00	25.00
Venezuela	0.57	0.68	0.57	0.69
EEC	0.00	0.00	0.00	0.00
TOTAL	87.43	100.00	87.24	100.00

Notes

1/ Alternative I, the single proportional scale of assessments, is not set out in this annex but may be derived from the United Nations scale in the way described in paragraph 10 of the Executive Director's report.

2/ Alternative II is calculated as follows:

(a) The percentage shares of Parties contributing at the ceiling level (25 per cent) are deducted from the total (100 per cent) and from the total percentage assessments of the Parties under the United Nations scale of assessments (90.03 per cent in the case of the Convention and 87.43 in the case of the Protocol);

(b) The shares of the other Parties are then raised in the ratio of the first figure thus obtained to the second. This means multiplication by a factor of 1.1533 (i.e. $(100 - 25) : (90.03 - 25)$) in the case of the Convention, and by a factor of 1.2013 (i.e. $(100 - 25) : (87.43 - 25)$) in the case of the Protocol;

(c) The percentage shares of Parties contributing at the ceiling level remain, of course, unchanged.

3/ Alternative III is calculated in the same way as alternative II except that, in determining the total United Nations assessment of the Parties, all assessments of less than 0.1 per cent are reduced to zero. The total United Nations percentage assessment of the Parties thus becomes 89.76 in the case of the Convention and 87.24 in the case of the Protocol. Hence, the factor by which the percentages in the United Nations scale are multiplied becomes 1.581 (i.e. $(100 - 25) : (89.76 - 25)$) in the case of the Convention and 1.2050 (i.e. $(100 - 25) : (87.24 - 25)$) in the case of the Protocol. Parties with United Nations assessments of 0.10 per cent or less are assessed at 0 per cent under this alternative, while the assessments of 25 per cent on the United Nations scale remain unchanged.