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

Nairobi, 6-7 October 1994

### FINANCIAL REPORT ON THE TRUST FUNDS FOR THE VIENNA CONVENTION AND THE MONTREAL PROTOCOL FOR THE BIENNIUM 1992-1993 AND EXPENDITURES FOR 1993 AS COMPARED TO THE APPROVED BUDGET

#### Note by the Secretariat

1. The financial reports of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer and of the Vienna Convention for the Protection of the Ozone Layer for 1993 are circulated herewith.
2. In paragraph 4 of decision V/21 of the Fifth Meeting of the Parties to the Protocol, on budgets and financial matters, the Secretariat is urged to furnish the Parties with the actual expenditures of the previous year in the same format as that of the approved budget so that the Parties will have a good understanding of the Secretariat's budgetary requirements.
3. The activities of the Secretariat are financed by the Trust Fund for the Montreal Protocol, the Trust Fund for the Vienna Convention and counterpart contributions from specific Governments. The enclosed report represents the actual expenditures of the Ozone Secretariat reflected against budgets approved by the Meeting of the Parties to the Montreal Protocol and by the Conference of the Parties to the Vienna Convention. A breakdown of expenditures by source of funding is provided.
4. The following sources of funding were used in the implementation of the activities:
  - (a) Trust Fund for the Montreal Protocol (MP);
  - (b) Trust Fund for the Vienna Convention (VC);
  - (c) A counterpart contribution from the Government of Thailand (CP) to cover part of the cost of conference servicing for the Fifth Meeting of the Parties in Bangkok.
5. The total cost of the project in 1993 was US\$2,524,334. When adjustments from previous years are taken into account, the total cost is reduced to US\$2,471,934. These adjustments were caused by under-or over-liquidations of obligations originally raised in previous years. They are reflected in the 1993 accounts as the invoices only came in and payments or re-obligations were only made during 1993.
6. At the end of the year 1993, there were considerable unpaid pledges. In addition, the receipt of contributions was very slow in the beginning of the year and picked up only towards the end of the year as may be seen from the enclosed bar chart. Since the Trust Funds could only spend what was received, the expenditures under many heads of the account were curtailed. This is reflected in the final expenditure.

TRUST FUND FOR THE MONTREAL PROTOCOL ON THE SUBSTANCES THAT DEplete THE OZONE LAYER		
I. STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1992 - 1993 ENDED 31 DECEMBER 1993		
		US DOLLARS
	<b>INCOME</b>	
	Pledged Contributions	5,044,304
	Interest	102,433
	<b>TOTAL INCOME</b>	<b>5,146,737</b>
	<b>EXPENDITURE</b>	
	Staff and other personnel costs	2,170,082
	Consultants	35,928
	Travel	150,409
	Contractual services	50,000
	Meetings and conferences	878,894
	Rentals	3,866
	Operating expenses	89,408
	Acquisitions	15,454
	Reporting costs	63,461
	Sundry	199,131
	Hospitality	78,492
	Programme support costs	485,566
	<b>TOTAL EXPENDITURE</b>	<b>4,220,691</b>
	<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>926,046</b>
II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1993		
	<b>ASSETS</b>	
	Cash at banks	1,870,383
	Unpaid pledges	5,405,510
	Accrued interest	4,407
	Accounts receivable	50,462
	<b>TOTAL ASSETS</b>	<b>7,330,762</b>
	<b>LIABILITIES</b>	
	Accounts payable	31,169
	Unliquidated obligations	419,002
	Deferred contributions	3,425,798
	Due to Fund of UNEP	194,100
	<b>TOTAL LIABILITIES</b>	<b>4,070,069</b>
	<b>FUND BALANCE</b>	
	Balance available as at 01 January 1992	2,328,567
	Add: Excess of income over expenditure	926,046
	Adjustment of prior years' accounts	6,080
	<b>BALANCE AVAILABLE AT 31 DECEMBER 1993</b>	<b>3,260,693</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>7,330,762</b>

TRUST FUND FOR THE VIENNA CONVENTION FOR THE PROTECTION OF THE OZONE LAYER		
I. STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM 1992 - 1993 ENDED 31 DECEMBER 1993		
		US DOLLARS
	<b>INCOME</b>	
	Pledged Contributions	1,251,676
	Interest	27,843
	<b>TOTAL INCOME</b>	<b>1,279,519</b>
	<b>EXPENDITURE</b>	
	Staff and other personnel costs	371,901
	Travel	8,783
	Meetings and conferences	71,543
	Rentals	1,281
	Operating expenses	7,557
	Acquisitions	7,075
	Reporting costs	32,482
	Sundry	64,092
	Hospitality	20,000
	Programme support costs	76,013
	<b>TOTAL EXPENDITURE</b>	<b>660,727</b>
	<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>618,792</b>
II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1993		
	<b>ASSETS</b>	
	Cash at banks	912,611
	Unpaid pledges	364,164
	Accrued interest	2,466
	Accounts receivable	665
	<b>TOTAL ASSETS</b>	<b>1,279,906</b>
	<b>LIABILITIES</b>	
	Accounts payable	31,802
	Unliquidated obligations	163,959
	Due to Fund of UNEP	234,035
	<b>TOTAL LIABILITIES</b>	<b>429,796</b>
	<b>FUND BALANCE</b>	
	Balance available as at 01 January 1992	231,818
	Add: Excess of income over expenditure	618,792
	Adjustment of prior years' accounts	(500)
	<b>BALANCE AVAILABLE AT 31 DECEMBER 1993</b>	<b>850,110</b>
	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,279,906</b>

	COST OF THE OZONE SECRETARIAT IN 1993		SOURCES OF FUNDING		
	APPROVED (UNEP/OzL.Pro/5/12) (UNEP/OzL.Conv.3/6)	ACTUAL EXPENDITURES	MP Trust Fund	VC Trust Fund	Counterpart Contrib.
<b>10 PROJECT PERSONNEL COMPONENT</b>					
1100 Project personnel					
1101 Secretary (Co-ordinator)(D-1)	112,000	91,844	45,922	45,922	0
1102 Deputy Co-ordinator (P-4/5)	96,000	103,296	103,296	0	0
1103 Programme Officer (Law)(P-3)	77,000	55,753	55,753	0	0
1104 Programme Officer (Sci)(P-3/4)	77,000	38,332	19,166	19,166	0
1105 Administrative Officer (P-2)	64,000	86,322	43,161	43,161	0
1199 Sub-total project personnel	426,000	375,547	267,298	108,249	0
1200 Consultants					
1201 Assistance in Data Reporting	100,000	6,319	6,319	0	0
1299 Sub-total consultants	100,000	6,319	6,319	0	0
1300 Administrative Support					
1301 Administrative Assistant (G-7)	15,000	10,860	5,430	5,430	0
1302 Senior Secretary (G-6)	13,000	2,801	2,801	0	0
1303 Secretary (G-6)	13,000	7,170	0	7,170	0
1304 Secretary (G-6)	13,000	6,799	3,255	3,544	0
1305 Secretary (G-6)	13,000	4,456	2,228	2,228	0
1306 Document Clerk (G-5)	6,000	1,724	1,724	0	0
1320 Temporary assistance/overtime	5,000	2,686	2,686	0	0
1399 Sub-total administrative support	78,000	36,496	18,124	18,372	0
Meetings/Conference servicing costs				0	0
1321 CSC-MP Open Ended WG Meetings	377,000	178,013	178,013	0	0
1322 CSC-MP Prep Meeting for Parties	136,000	71,902	71,902	0	116,655
1323 CSC-MP Meeting of the Parties	136,000	225,803	109,148	0	0
1324 CSC-MP Assessment Panel Meetings	11,500	1,084	1,084	0	0
1325 CSC-MP Bureau Meetings	74,000	37,468	37,468	0	0
1326 CSC-MP Committee Meetings	33,000	29,048	29,048	0	0
1327 CSC-MP Informal Consultations	20,000	2,168	2,168	0	0
1340 CSC-VC Prep to Parties Meeting	0	54,543	0	54,543	0
1341 CSC-VC 3rd Parties Meeting	180,000	145,081	0	88,960	56,121
1342 CSC-VC Bureau Meetings	44,000	7,153	0	7,153	0
1343 CSC-VC Science Managers Meetings	20,000	127	0	127	0
1329 Sub-total Conference servicing	1,031,500	752,390	428,831	150,783	172,776
1399 Sub-total Administrative Support	1,109,500	788,886	446,955	169,155	172
1600 Travel on Official Business	100,000	66,057	39,440	8,783	17,334
1601 Travel (Secretariat staff)	30,000	24,475	12,453	0	12,022
1602 Travel (UNEP Conf.Serv.staff)	130,000	90,532	51,893	8,783	29,856
1699 Sub-total travel on official business					
1999 Component Total	1,765,500	1,261,284	772,465	286,187	202,632
<b>30 MEETINGS COMPONENT</b>					
3300 DC Participation in meetings					
3301 MP - TAP Meetings	240,000	182,198	182,198	0	0
3302 MP - Parties Meeting	120,000	104,123	95,065	0	2,958
3303 MP - Prep Meetings	120,000	77,556	77,556	0	0
3304 MP - OEWG Meetings	240,000	170,074	170,074	0	0
3305 MP - Bureau Meeting	36,000	10,682	10,682	0	0
3306 MP - Committee Meeting	60,000	46,172	46,172	0	0
3341 VC - Prep & Parties Meeting	150,000	39,071	0	33,045	6,026
3342 VC - Bureau Meeting	18,000	67,946	0	67,946	0
3343 VC - Committee Meeting	90,000	9,930	0	9,930	0
3399 Total Meetings	1,074,000	707,752	581,747	110,921	15,084

	COST OF THE OZONE SECRETARIAT IN 1993		SOURCES OF FUNDING		
	APPROVED (UNEP/OzL.Pro/5/12) (UNEP/OzL.Conv.3/6)	ACTUAL EXPENDITURES	MP Trust Fund	VC Trust Fund	Counterpart Contrib.
<b>40 EQUIPMENT AND PREMISES COMPONENT</b>					
4100 Expendable equipment					
4101 Miscellaneous Expendables	15,000	4,730	3,909	821	0
4199 Sub-total expendable equipment	15,000	4,730	3,909	821	0
4200 Non Expendable Equipment					
4201 Personal Computers (7)	0	0	0	0	0
4202 Photocopiers (2) shared	0	0	0	0	0
4203 Telefax and others, shared	2,000	0	0	0	0
4204 Portable Computers (1)	0	1,378	0	1,378	0
4299 Sub-total non expendable equipment	2,000	1,378	0	1,378	0
4300 Premises					
4301 Rent	15,000	6,399	4,805	1,594	0
4399 Sub-total premises	15,000	6,399	4,805	1,594	0
4999 Component total	32,000	12,507	8,714	3,793	0
<b>50 MISCELLANEOUS COMPONENT</b>					
5100 Operation and Maintenance of Equipment					
5101 Maintenance of equipment	12,000	2,892	2,892	0	0
5102 Maintenance of premises	0	0	0	0	0
5199 Sub-total maintenance of equipment	12,000	2,892	2,892	0	0
5200 Reporting					
5201 Reporting (general)	45,000	57,558	37,282	20,276	0
5202 Freight charges	37,000	92,538	54,995	27,952	9,591
5303 Others	8,000	10,000	0	10,000	0
5399 Sub-total sundry	90,500	160,096	92,277	58,228	9,591
5400 Hospitality					
5401 Hospitality	32,500	40,348	20,348	20,000	0
5499 Sub-total hospitality	32,500	40,348	20,348	20,000	0
5999 Component Total	208,000	284,881	170,138	105,152	9,591
99 TOTAL SECRETARIAT COSTS	3,079,500	2,266,424	1,533,064	506,053	227,307
13 % Programme support costs	400,335	257,910	192,123	65,787	0
<b>GRAND TOTAL</b>	<b>3,479,835</b>	<b>2,524,334</b>	<b>1,725,187</b>	<b>571,840</b>	<b>227,307</b>

Note ! Adjustments from previous years  
Montreal Protocol Trust Fund (MP) (55,190)  
Environment Fund (FP) 2,790