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EIGHTH MEETING OF THE PARTIES  
TO THE MONTREAL PROTOCOL ON  
SUBSTANCES THAT DEplete THE  
OZONE LAYER  
San José, 25-27 November 1996

FINANCIAL REPORT FOR 1995 AND THE REVISED 1997  
BUDGET AND THE PROPOSED 1998 BUDGET FOR  
THE MONTREAL PROTOCOL TRUST FUND

Financial report on the Trust Fund for the Montreal Protocol on Substances  
that Deplete the Ozone Layer for biennium 1994 - 1995 and expenditures  
for 1995 as compared to the approved budget

Report of the Secretariat

1. The financial report of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer for 1995 are communicated herewith.
2. The actual expenditure statement of 1995 compared to the approved budget for that year is annexed to the financial report.
3. The activities of the Secretariat are financed by the Trust Fund for the Montreal Protocol, the Trust Fund for the Vienna Convention and additional voluntary contributions from specific Governments. The total costs under the Montreal Protocol Trust Fund in 1995 were \$2,358,913.\*

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\* In the present report, all references to dollars (\$) are to United States dollars.

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**TRUST FUND FOR THE MONTREAL PROTOCOL ON SUBSTANCES  
THAT DEplete THE OZONE LAYER**

**I** STATEMENT OF INCOME AND EXPENDITURE AND CHANGES  
IN RESERVE AND FUND BALANCE FOR THE BIENNium  
1994-1995 ENDED 31 DECEMBER 1995

	US DOLLARS
<b>INCOME</b>	
Voluntary contributions	6,749,586*
Interest income	239,150
<b>TOTAL INCOME</b>	<b>6,988,736</b>
<b>EXPENDITURE</b>	
Staff and other personnel costs	1,814,862
Consultants	96,871
Travel	169,831
Contractual Services	373,332
Meetings and conferences	1,344,480
Operating expenses	20,315
Acquisitions	14,847
Reporting costs	147,285
Sundry	242,811
Hospitality	(5,382)
Programme support costs	548,503
<b>TOTAL EXPENDITURE</b>	<b>4,767,755</b>
Excess of income over expenditure	2,220,981
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>2,220,981</b>
<b>RESERVE AND FUND BALANCE, BEGINNING OF PERIOD</b>	<b>3,260,893</b>
<b>RESERVE AND FUND BALANCE, END OF PERIOD</b>	<b>5,481,874</b>

**II** STATEMENT OF ASSETS, LIABILITIES, RESERVE AND  
FUND BALANCE AS AT 31 DECEMBER 1995

<b>ASSETS</b>	
Cash and term deposits	2,494,332
Voluntary contributions receivable	5,270,871
Inter-fund balance receivable	572,825
Other accounts receivable	114,069
Other assets-deferred charges	9,750
Operating funds provided to executing agencies	340,000
<b>TOTAL ASSETS</b>	<b>8,801,847</b>
<b>LIABILITIES</b>	
Contributions received in advance	2,818,209
Unliquidated obligations	433,724
Other accounts payable	68,240
<b>TOTAL LIABILITIES</b>	<b>3,320,173</b>
<b>RESERVE AND FUND BALANCE</b>	
Cumulative surplus	5,481,874
<b>TOTAL RESERVE AND FUND BALANCE</b>	<b>5,481,874</b>
<b>TOTAL LIABILITIES, RESERVE AND FUND BALANCE</b>	<b>8,801,847</b>

*N. Gopalratnam*  
N. GOPALRATNAM  
Chief

**FINANCE AND BUDGET SECTION**

\* It may be noted that the amounts listed as income under voluntary contributions are those decided by the Meeting of the Parties to the Montreal Protocol, and not the contributions actually paid to the Trust Fund.

Annex

EXPENDITURES FOR 1995 AS COMPARED TO THE APPROVED BUDGET

		<u>Approved 1995 budget</u>	<u>Actual 1995 expenditures</u>
10	PROJECT PERSONNEL COMPONENT		
1100	Project personnel		
1101	Executive Secretary (Coordinator) (D-1)	59,000	65,200
1102	Deputy Executive Secretary (Vacant) (P-5)	100,000	21,758
1103	Programme Officer (Law) (P-4)	81,000	90,300
1104	Programme Officer (P-4) (Scientist/Chemist)	43,000	40,609
1105	Fund/Administrative Officer (P-2/3)	0	
1199	Total	319,000	283,879
1200	Consultants		
1201	Assistance in data reporting analysis, promotion of the Protocol and evaluation of the Financial Mechanism	25,000	30,643
1299	Total	25,000	30,643
1300	Administrative support		
1301	Administrative Assistant (G-7)	8,500	4,234
1302	Secretary (G-6)	15,000	10,117
1304	Secretary (G-6)	7,500	4,925
1305	Secretary (G-6)	7,500	5,110
1306	Document Clerk (G-3)	7,000	5,798
1320	Temporary assistance	5,000	2,419
1321	Conference-servicing costs (CSC) - MP Open-ended Working Group meetings	740,000	353,342
1322	CSC - MP Preparatory and Parties meetings	393,000	169,524
1323	CSC - MP Assessment panel meetings	30,000	-35,343
1324	CSC - MP Bureau meetings	37,000	27,497
1325	CSC - Committee meetings	25,000	20,044
1326	CSC - MP Informal consultation meetings	20,000	10,679
1399	Total	1,295,500	578,346

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1600	Travel on official business		
1601	Staff travel on official business	80,000	67,348
1602	Conference Services staff travel on official business	20,000	10,506
1699	Total	100,000	77,854
1999	Component total	1,739,500	970,722
20	SUB-CONTRACTS		
2300	Corporate consultancy to review the Financial Mechanism of the Multilateral Fund	250,000	28,333
2399	Total	250,000	28,333
2999	Component total	250,000	28,333
30	MEETING/PARTICIPATION COMPONENT		
3300	Participation of developing countries		
3301	Assessment Panel meetings	300,000	208,032
3302	Preparatory and Parties Meetings	240,000	243,255
3303	Open-ended Working Group meetings	360,000	400,644
3304	Bureau meetings	24,000	5,426
3305	Committee meetings	48,000	38,205
3306	Steering panel to supervise the review process	0	21,363
3399	Total	972,000	916,925
3999	Component total	972,000	916,925
40	EQUIPMENT AND PREMISES COMPONENT		
4100	Expendable equipment (items under \$1,500)		
4101	Miscellaneous expendables	21,000	508
4199	Total	21,000	508
4200	Non-expendable equipment		
4201	Personal computers and accessories	0	0
4202	Portable computers	0	0
4203	Telefax machine and others	5,000	0
4299	Total	5,000	0

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4300	Premises rental		
	4301	Rental of office premises	15,000 0
	4399	Total	15,000 0
4999	Component total		41,000 508
50	MISCELLANEOUS COMPONENT		
5100	Operation and maintenance of equipment		
	5101	Maintenance of equipment and others	10,000 1,305
	5199	Total	10,000 1,305
5200	Reporting costs		
	5201	Reporting	50,000 30,067
	5202	Reporting (Technical Assessment Panels)	25,000 17,692
	5299	Total	75,000 47,759
5300	Sundry		
	5301	Communications	
	5302	Freight charges (documents)	40,000 127,527
	5303	Others	5,000 556
	5399	Total	80,000 165,377
5400	Hospitality		
			17,500 5,517
	5401	Hospitality	
	5499	Total	17,500 5,517
5999	Component total		182,500 219,958
98	TOTAL DIRECT PROJECT COST		3,185,000 2,136,446
	Prior year adjustments		
	Programme support costs (13%)		414,050 222,467
	Contingencies		100,000
99	GRAND TOTAL (inclusive of programme support costs)		3,699,050 2,358,913

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