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NINTH MEETING OF THE PARTIES
TO THE MONTREAL PROTOCOL ON
SUBSTANCES THAT DEplete THE
OZONE LAYER
Montreal, 15-17 September 1997
Item 4 of the provisional agenda*

FINANCIAL REPORT ON THE TRUST FUND FOR THE MONTREAL PROTOCOL ON SUBSTANCES
THAT DEplete THE OZONE LAYER FOR THE FIRST YEAR OF THE BIENNIUM 1996-1997
AND EXPENDITURES FOR 1996, AS COMPARED TO THE APPROVED BUDGET

Report of the Secretariat

1. The Secretariat is circulating herewith the financial report on the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer for 1996.
2. The statement of actual expenditures for 1996, as 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 on Substances that Deplete the Ozone Layer, the Trust Fund for the Vienna Convention for the Protection of the Ozone Layer and additional voluntary contributions from specific Governments. The following additional voluntary contributions were received: Germany - \$20,000; Denmark - \$11,140; and Norway - \$8,000. In addition, \$3,771 was taken from the Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer under the Vienna Convention and the Montreal Protocol, financed by the Government of Finland. The total costs under the Montreal Protocol and Vienna Convention trust funds in 1996 were \$2,426,271 and \$865,906, respectively.

* UNEP/OzL.Pro.9/1.

4. Because of complications experienced in the implementation of the new United Nations Integrated Management Information System (IMIS), the accounts have not as yet been certified. No changes, however, are anticipated. The certified 1996 accounts will be transmitted to the Parties only if they differ from these provisional accounts.

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

**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 FIRST YEAR OF THE BIENNIUM 1996 - 1997
ENDED 31 DECEMBER 1996**

	USD
INCOME	
Voluntary contributions	2,820,990
Interest income	158,939
Miscellaneous income	2,887
TOTAL INCOME	2,982,816
EXPENDITURE	
Staff and other personnel costs	920,989
Consultants	25,508
Travel	122,648
Meetings and conferences	801,042
Rentals	18,155
Operating expenses	19,747
Acquisitions	54,672
Reporting costs	52,591
Sundry	119,369
Hospitality	8,577
Programme support costs	278,629
TOTAL EXPENDITURE	2,421,927
EXCESS OF INCOME OVER EXPENDITURE	560,889
RESERVE AND FUND BALANCE, BEGINNING OF PERIOD	5,481,674
RESERVE AND FUND BALANCE, END OF PERIOD	6,042,563

**II. STATEMENT OF ASSETS, LIABILITIES, RESERVE AND FUND
BALANCE FOR THE FIRST YEAR OF THE BIENNIUM 1996 - 1997
AS AT 31 DECEMBER 1996**

ASSETS	
Cash and term deposits	3,581,217
Voluntary contributions receivable	6,480,917
Inter-fund balances receivable	182,786
Other accounts receivable	173,478
Other assets- deferred charges	32,381
Operating funds provided to executing agencies	1,195
TOTAL ASSETS	10,451,974
LIABILITIES	
Contributions received in advance	3,544,519
Unliquidated obligations	829,408
Other accounts payable	35,484
TOTAL LIABILITIES	4,409,411
RESERVE AND FUND BALANCE	
Cumulative surplus	6,042,563
TOTAL RESERVE AND FUND BALANCE	6,042,563
TOTAL LIABILITIES, RESERVE AND FUND BALANCE	10,451,974

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 RAJ RIKHY

Chief

**TRUST FUND FOR THE VIENNA CONVENTION FOR THE PROTECTION
OF THE OZONE LAYER**

**I. STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVE
AND FUND BALANCE FOR THE FIRST YEAR OF THE BIENNIUM 1996 - 1997
ENDED 31 DECEMBER 1996**

INCOME	
Voluntary contributions	826,338
Interest income	55,801
TOTAL INCOME	882,139
EXPENDITURE	
Staff and other personnel costs	336,154
Travel	8,718
Meetings and conferences	342,270
Rentals	4,826
Operating expenses	16,480
Acquisitions	7,241
Reporting costs	23,025
Sundry	25,159
Hospitality	2,417
Programme support costs	99,616
TOTAL EXPENDITURE	865,906
EXCESS OF INCOME OVER EXPENDITURE	16,233
Prior period adjustments	(20,357)
EXCESS/(SHORTFALL) OF INCOME OVER EXPENDITURE	(4,124)
RESERVE AND FUND BALANCE, BEGINNING OF PERIOD	1,493,110
RESERVE AND FUND BALANCE, END OF PERIOD	1,488,986

**II. STATEMENT OF ASSETS, LIABILITIES, RESERVE AND FUND
BALANCE FOR THE FIRST YEAR OF THE BIENNIUM 1996 - 1997
AS AT 31 DECEMBER 1996**

ASSETS	
Cash and term deposits	1,494,581
Voluntary contributions receivable	952,854
Other accounts receivable	19,036
TOTAL ASSETS	2,466,471
LIABILITIES	
Contributions received in advance	361,089
Unliquidated obligations	165,126
Inter-fund balances payable	422,651
Other accounts payable	28,619
TOTAL LIABILITIES	977,485
RESERVE AND FUND BALANCE	
Cumulative surplus	1,488,986
TOTAL RESERVE AND FUND BALANCE	1,488,986
TOTAL LIABILITIES, RESERVE AND FUND BALANCE	2,466,471

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RAJ RIKHY

Chief

Annex

EXPENDITURES FOR 1996 AS COMPARED TO THE APPROVED BUDGET

	Approved 1996 MP budget	Actual 1996 MP expenditures	Approved 1996 VC budget	Actual 1996 VC expenditures	Finnish Trust Fund (VM) expenditures	Counterpart Contributions (CP) expenditures
10 PROJECT PERSONNEL COMPONENT						
1100 Project personnel						
1101	60,000	61,071	59,000	61,088	0	0
1102	102,000	71,702	0	0	0	0
1103	83,000	84,118	0	0	0	0
1104	43,000	57,110	44,000	57,112	0	0
1105	36,000	38,398	37,000	38,398	0	0
1199	324,000	312,399	140,000	156,597	0	0
1200 Consultants						
1201	25,000	24,978	0	0	0	0
1299	25,000	24,978	0	0	0	0
1300 Administrative support						
1301	9,000	4,694	9,000	4,694	0	0
1302	15,500	15,556	0	0	0	0
1303	0	0	16,000	8,777	0	0
1304	8,000	5,309	8,000	5,159	0	0
1305	8,000	5,369	8,000	5,195	0	0
1306	7,500	6,576	0	0	0	0
1320	5,500	4,550	0	0	0	0

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	Approved 1996 MP budget	Actual 1996 MP expenditures	Approved 1996 VC budget	Actual 1996 VC expenditures	Finnish Trust Fund (VM) expenditures	Counterpart Contributions (CP) expenditures
1321	390,000	200,098	0	0	0	0
1322	280,000	215,396	200,000	124,607	0	0
1323	31,000	7,817	0	0	0	0
1324	39,000	2,144	40,000	2,351	0	0
1325	26,000	23,704	0	0	0	0
1326	11,000	0	0	0	0	0
1327	0	0	25,000	28,772	0	0
1399	830,500	491,213	306,000	179,557	0	0
1600 Travel on Official Business						
1601	100,000	102,042	10,000	11,881	0	0
1602	20,000	20,799	0	0	0	0
1699	120,000	122,841	10,000	11,881	0	0
1999	1,299,500	951,431	456,000	348,035	0	0
20 SUB-CONTRACTS						
2200 Supporting organisations						
2201	0	0	0	0	0	13,400
2299	0	0	0	0	0	13,400
2999	0	0	0	0	0	13,400

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	Approved 1996 MP budget	Actual 1996 MP expenditures	Approved 1996 VC budget	Actual 1996 VC expenditures	Finnish Trust Fund (VM) expenditures	Counterpart Contributions (CP) expenditures
30 MEETING/PARTICIPATION COMPONENT						
3300 Participation of developing countries						
3301	300,000	320,031	0	0	0	0
3302	220,000	222,200	180,000	179,856	0	0
3303	200,000	239,335	0	0	0	0
3304	30,000	15,383	18,000	1,660	0	0
3305	60,000	57,032	0	0	0	0
3307	0	0	180,000	160,000	0	0
3308	0	0	0	0	0	3,590
3309	0	0	0	0	0	0
3310	0	0	0	0	0	6,172
3311	0	0	0	0	0	4,140
3312	0	0	0	0	0	0
3313	0	0	0	0	0	0
3317	0	0	0	0	3,337	0
3318	0	0	0	0	0	7,000
3319	0	0	0	0	0	20,000
3399	810,000	853,981	378,000	341,516	3,337	44,132
3999 Component total						
4000	810,000	853,981	378,000	341,516	3,337	44,132
40 EQUIPMENT AND PREMISES COMPONENT						
4100 Expendable equipment (items under \$1,500)						
4101	24,000	8,797	8,000	11,994	0	0
4199	24,000	8,797	8,000	11,994	0	0
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	Approved 1996 MP budget	Actual 1996 MP expenditures	Approved 1996 VC budget	Actual 1996 VC expenditures	Finnish Trust Fund expenditures (VM)	Counterpart Contributions (CP)
4200 Non-expendable equipment						
4201	10,000	14,020	0	0	0	0
4202	3,000	3,295	0	0	0	0
4203	5,000	7,312	0	0	0	0
4204	0	29,972	0	0	0	0
4205	0	0	6,000	7,247	0	0
4299	18,000	54,599	6,000	7,247	0	0
4300 Premises rental						
4301	15,000	18,155	4,000	4,826	0	0
4399	15,000	18,155	4,000	4,826	0	0
4999	57,000	81,552	18,000	24,067	0	0
50 MISCELLANEOUS COMPONENT						
5100 Operation and maintenance of equipment						
5101	11,000	11,000	4,500	4,499	0	0
5199	11,000	11,000	4,500	4,499	0	0
5200 Reporting costs						
5201	55,000	39,381	5,500	6,120	0	0
5202	27,500	13,227	0	0	0	0
5203	0	0	5,000	16,904	0	0
5299	82,500	52,608	10,500	23,025	0	0

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	Approved 1996 MP budget	Actual 1996 MP expenditures	Approved 1996 VC budget	Actual 1996 VC expenditures	Finnish Trust Fund (VM) expenditures	Counterpart Contributions (CP) expenditures
5300 Sundry						
5301 Communications	50,000	50,000	19,000	19,063	0	0
5302 Freight charges (documents)	73,000	75,322	10,000	11,037	0	0
5303 Others	5,000	1,044	3,000	1,007	0	0
5399 Total	128,000	126,366	32,000	31,107	0	0
5400 Hospitality						
5401 Hospitality	17,500	8,533	10,000	2,416	0	0
5499 Total	17,500	8,533	10,000	2,416	0	0
5999 Component total	239,000	198,507	57,000	61,048	0	0
Prior years' adjustments**	0	61,671	0	(8,378)	0	22,040
98 TOTAL DIRECT PROJECT COST	2,405,500	2,147,143	909,000	766,288	3,337	79,572
Programme Support Cost (13%)	312,715	279,129	118,170	99,617	434	0
Contingencies	100,000	.	30,000			
99 GRAND TOTAL (inclusive of Programme Support Cost)	2,818,215	2,426,271	1,057,170	865,906	3,771	79,572

* Originally approved and budgeted as 1995 VC activities, took place on 19 - 21 March 1996.

** This amount is due to late recording of some of the Conference Servicing Costs of the 7th Meeting of the Parties, Vienna, 1995. The 1995 budget for Preparatory and Meeting of the Parties conference servicing costs was \$393,000. Only \$169,524 was recorded in 1995.
