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**United Nations
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**Conference of the Parties to the
Vienna Convention for the Protection
of the Ozone Layer
Tenth meeting**

Paris, 17–21 November 2014

Item 3 (a) of the provisional agenda for the preparatory segment*

**Combined Vienna Convention and Montreal Protocol issues:
financial reports and budgets of the trust funds for the
Vienna Convention and the Montreal Protocol**

**Proposed revision to the approved budget for 2014 and proposed
budgets for 2015, 2016 and 2017 of the Trust Fund for the Vienna
Convention for the Protection of the Ozone Layer**

**Certified financial statement for the Trust Fund for the Vienna Convention for
the Protection of the Ozone Layer for the biennium 2012–2013 and expenditures
for 2012 and 2013 as compared to the approved budgets**

Note by the Secretariat

1. The present note provides information supplementary to the note by the Secretariat on the proposed revision to the approved budget for 2014 and the proposed budgets for 2015, 2016 and 2017 of the Trust Fund for the Vienna Convention for the Protection of the Ozone Layer (UNEP/OzL.Conv.10/4).
2. Annex I contains the certified financial statement for the Trust Fund for the Vienna Convention for the biennium 2012–2013. Following the adoption of the International Public Sector Accounting Standards (IPSAS) effective 1 January 2014, the opening balances as at 1 January 2014 of the voluntary contributions receivable and the total reserves and fund balance lines were adjusted to \$399,069 and \$2,622,735, respectively, owing to the inclusion of the provision for overdue contributions of \$393,454.
3. Annex II contains a table prepared by the Secretariat showing actual expenditures for 2012 and 2013, as compared with the approved budgets.


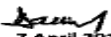
* UNEP/OzL.Conv.10/1-UNEP/OzL.Pro.26/1.

4. The activities of the Secretariat are financed through the Trust Fund for the Montreal Protocol, the Trust Fund for the Vienna Convention and additional voluntary contributions from individual parties. In 2012 total costs amounted to \$492,311, inclusive of programme support costs of \$56,637, and in 2013 total costs amounted to \$415,532, inclusive of programme support costs of \$59,240.
5. Throughout the present note, all references to dollars (\$) are to United States dollars, unless otherwise stated.

Annex I

**Certified financial statement for the Trust Fund of the Vienna
Convention for the Protection of the Ozone Layer for the biennium
2012–2013**

United Nations Environment Programme

Trust Fund for the Vienna Convention for the Protection of the Ozone Layer (Fund code: VCL)	
I. Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2012-2013 (United States Dollars)	
	Total 2013
Income	
Voluntary contributions	1,206,002
Other/Miscellaneous:	
Interest income	35,257
Exchange gains	124,783
Total Income	1,366,042
Expenditure	
Staff and other personnel costs	790,450
Travel	46,408
Operating expenses	36,238
Acquisitions	18,269
Programme support costs	115,877
Total Expenditure	1,007,242
Excess/(shortfall) of income over expenditure	358,800
Prior periods' adjustments	14,865
Net excess/(shortfall) of income over expenditure	373,665
Savings on prior periods' obligations	116,350
Fund balances, beginning of period	2,526,174
Fund balances, end of period	3,016,189
Reserves, end of period	-
Total reserves and fund balances	3,016,189
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2013 (United States Dollars)	
	Total 2013
Assets	
Cash pool - US dollar	2,140,737
Cash pool - Euro	35,946
Accounts receivable:	
Voluntary contributions receivable	792,523
Inter-fund receivable	75,840
Total assets	3,045,046
Liabilities	
Payments or contributions received in advance	11,200
Unliquidated obligations	17,206
Accounts payable:	
Other accounts payable	451
Total liabilities	28,857
Reserves and fund balances	
Cumulative surplus	3,016,189
Total reserves and fund balances	3,016,189
Total liabilities, reserves and fund balances	3,045,046
 _____ Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNOZ	
 7 April 2014	

Annex II

Trust Fund for the Vienna Convention for the Protection of the Ozone Layer: expenditure for 2012 and 2013 as compared with the approved budgets

(United States dollars)

		<i>Work months</i>	<i>Approved budget for 2012</i>	<i>Actual expenditure 2012</i>	<i>Approved budget for 2013</i>	<i>Actual expenditure 2013</i>	<i>Total expenditure 2012 and 2013</i>
Staff and other personnel costs							
1100	Personnel						
1101	Executive Secretary (D-2) (shared with the Montreal Protocol (MP))	6	142 811	126 301	142 811	142 811	269 112
1104	Senior Scientific Affairs Officer (P-5) (shared with MP)	6	106 925	99 784	106 925	97 043	196 827
1107	Programme Officer (Communication and Information (P-3))	12	140 306	140 306	144 515	44 423	184 728
1188	Savings on prior years' obligations ^a	12	–	(47 808)	–	–	(47 808)
1199	Subtotal		390 042	318 582	394 251	284 277	602 859
1300	Administrative support						
1301	Administrative Assistant (G-7) (shared with MP)	6	23 917	23 917	24 635	24 635	48 552
1303	Programme Assistant (G-6) (vacant)	12	25 488	21 031	25 488	–	21 031
1304	Programme Assistant (Data) (G-6) (shared with MP)	6	20 529	19 715	21 145	20 602	40 317
1305	Research Assistant (G-6) (shared with MP)	6	19 036	19 036	19 607	19 607	38 643
1310	Meetings Services Assistant (G-6)	12	25 367	23 397	25 367	36 173	59 570
1328	Promotion activities for the protection of the ozone layer		10 000	9 929	10 000	–	9 929
1388	Savings on prior years' obligations/prior period adjustments ^a		–	(30 451)	–	(15 771)	(46 222)
1399	Subtotal		124 337	86 574	126 242	85 246	171 820
	Total staff and other personnel costs		514 379	405 156	520 493	369 522	774 679
Travel							
1600	Travel on official business						
1601	Staff travel on official business		30 000	30 000	30 000	17 131	47 131
1688	Savings on prior years' obligations ^a		–	(723)	–	(30 196)	(30 919)
1699	Subtotal		30 000	29 277	30 000	(13 065)	16 212
	Total travel		30 000	29 277	30 000	(13 065)	16 212

		<i>Work months</i>	<i>Approved budget for 2012</i>	<i>Actual expenditure 2012</i>	<i>Approved budget for 2013</i>	<i>Actual expenditure 2013</i>	<i>Total expenditure 2012 and 2013</i>
Operating expenses							
3300	Support for participation						
3388	Savings on prior years' obligations/prior period adjustments ^a		–	(8 274)	–	15 000	6 726
3399	Subtotal		–	(8 274)	–	15 000	6 726
5100	Operation and maintenance of equipment						
5101	Maintenance of equipment and others (shared with MP)		7 500	6 000	7 500	7 322	13 322
5188	Savings on prior years' obligations ^a		–	(17 451)	–	–	(17 451)
5199	Subtotal		7 500	(11 451)	7 500	7 322	(4 129)
5200	Reporting costs						
5201	Reporting		7 500	6 804	7 500	–	6 804
5299	Subtotal		7 500	6 804	7 500	–	6 804
5300	Sundry						
5301	Communications		20 000	2 072	20 000	14 697	16 769
5302	Freight charges		15 000	15 000	15 000	10 000	25 000
5304	Others (ozone layer protection public awareness campaign)		5 000	5 000	5 000	–	5 000
5388	Savings on prior years' obligations ^a		–	(4 932)	–	(68 433)	(73 365)
5399	Subtotal		40 000	17 140	40 000	(43 736)	(26 596)
	Total operating expenses		55 000	4 219	55 000	(21 414)	(17 195)
Acquisitions							
4100	Expendable equipment (items under \$1,500)						
4101	Miscellaneous expendables (shared with MP)		8 000	8 000	8 000	4 429	12 429
4188	Savings on prior years' obligations ^a		–	(419)	–	–	(419)
4199	Subtotal		8 000	7 581	8 000	4 429	12 011
4200	Non-expendable equipment						
4201	Personal computers and accessories		–	–	5 000	–	–
4202	Portable computers		5 000	–	5 000	2 454	2 454
4203	Other office equipment (server, fax, scanner, furniture, etc.)		5 000	139	5 000	–	139
4205	Equipment and peripherals for paperless conferences		5 000	5 000	5 000	–	5 000
4288	Savings on prior years' obligations ^a		–	(28 200)	–	–	(28 200)
4299	Subtotal		15 000	(23 061)	20 000	2 454	(20 607)

	<i>Work months</i>	<i>Approved budget for 2012</i>	<i>Actual expenditure 2012</i>	<i>Approved budget for 2013</i>	<i>Actual expenditure 2013</i>	<i>Total expenditure 2012 and 2013</i>
4300 Premises						
4301 Rental of office premises (shared with MP)		17 500	17 500	17 500	14 365	31 865
4388 Savings on prior years' obligations ^a		–	(5 000)	–	–	(5 000)
4399 Subtotal		17 500	12 500	17 500	14 365	26 865
Total acquisitions		40 500	(2 980)	45 500	21 249	18 269
99 Total direct costs		639 879	435 673	650 993	356 292	791 965
Programme support (at 13 per cent)		83 184	56 637	84 629	59 240	115 877
Grand total		723 063	492 311	735 622	415 532	907 843
Utilization rate			68 per cent		56 per cent	

^a The amounts of \$14,865 (prior periods' adjustments) and \$116,350 (savings on prior periods' obligations) for 2013 (see annex I, statement of income and expenditure and changes in reserves and fund balances for the biennium 2012–2013), have been allocated to the relevant expenditure categories.