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**Twenty-First Meeting of the Parties to the
Montreal Protocol on Substances that
Deplete the Ozone Layer**

Port Ghalib, Egypt, 4–8 November 2009

Item 4 of the provisional agenda of the preparatory segment*

**Financial reports of the trust funds for the Vienna Convention
for the Protection of the Ozone Layer and the Montreal Protocol
on Substances that Deplete the Ozone Layer and budgets of the
Montreal Protocol on Substances that Deplete the Ozone Layer**

**Proposed revised approved 2009 and proposed 2010 and 2011
budgets of the Trust Fund for the Montreal Protocol on
Substances that Deplete the Ozone Layer**

Addendum

**Financial report on the trust funds for the Vienna Convention for
the Protection of the Ozone Layer and the Montreal Protocol on
Substances that Deplete the Ozone Layer for the first year of the
biennium 2008–2009 and expenditures for 2008 as compared to
the approved budgets**

Report of the Secretariat


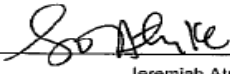
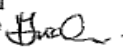
1. The present document is an addendum to document UNEP/OzL.Pro.21/4, which contains in its annexes proposed revised approved 2009 and proposed 2010 and 2011 budgets of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.

* UNEP/OzL.Pro.21/1.

2. Annex I to the present report contains a certified financial report on the Trust Funds for the Vienna Convention for the Protection of the Ozone Layer and the Montreal Protocol on Substances that Deplete the Ozone Layer for the first year of the biennium 2008-2009, which ended on 31 December 2008, prepared by the Budget and Financial Management Service of the United Nations Office at Nairobi. Annex II contains a table prepared by the Secretariat showing actual expenditures from the two trust funds for 2008 compared to the approved budgets for that year.
3. 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. The total costs in 2008 under the Trust Fund for the Montreal Protocol amounted to \$4,178,500, inclusive of 13 per cent programme support costs of \$480,238, and the total costs under the Trust Fund for the Vienna Convention amounted to \$1,183,419, inclusive of 13 per cent programme support costs of \$136,143.
4. Earmarked contributions were received from the following Parties: Qatar (\$335,840), for the organization of the joint eighth meeting of the Conference of the Parties to the Vienna Convention and Twentieth Meeting of the Parties to the Montreal Protocol; Norway (\$38,323), for increased participation of developing countries in Montreal Protocol meetings; Sweden (\$83,385), for increased participation of least developed countries in Montreal Protocol meetings; the European Commission (\$283,912), for the activities of the co-chairs of the Technology and Economic Assessment Panel and the Methyl Bromide Technical Options Committee; and the International Pharmaceutical Aerosol Consortium (\$5,000), for the activities of the co-chair of the Medical Technical Options Committee.
5. Throughout the present report, all references to dollars (\$) are to United States dollars, unless otherwise stated.

Annex I

Certified financial report on the Trust Funds for the Vienna Convention for the Protection of the Ozone Layer and the Montreal Protocol on Substances that Deplete the Ozone Layer for the first year of the biennium 2008-2009

Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.	
I. Statement of income and expenditure and changes in reserves and fund balances for the twelve months period of the biennium 2008-2009 ended 31 December 2008	
Income	USD
Voluntary contributions	4,276,933
Interest income	158,917
Total Income	4,435,850
Expenditure	
Staff and other personnel costs	2,111,490
Contractual services	20,087
Travel	218,593
Operating expenses	1,287,215
Acquisitions	60,877
Programme support costs	480,238
Total Expenditure	4,178,500
Excess/(shortfall) of income over expenditure	257,350
Net excess/(shortfall) of income over expenditure	257,350
Transfers to reserves	(116,915)
Reserves and fund balances, beginning of period	8,029,557
Reserves and fund balances, end of period	8,169,992
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2008	
Assets	
Cash pool - US dollar	6,053,472
Voluntary contributions receivable	3,906,254
Inter-fund balances	92,028
Other	171,507
Other Assets	37,124
Total assets	10,260,385
Liabilities	
Payments or contributions received in advance	63,265
Unliquidated obligations	1,536,236
Other accounts payable	34,618
Total liabilities	1,634,119
Net assets/(liabilities)	8,626,266
Reserves and fund balances	
Operating Reserve	456,274
Cumulative surplus	8,169,992
Total reserves and fund balances	8,626,266
Total liabilities, reserve and fund balance	10,260,385
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
 Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	 30/07/2009
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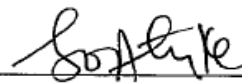
Trust Fund for the Vienna Convention for the Protection of the Ozone Layer

I. Statement of income and expenditure and changes in reserves and fund balances for the twelve months period of the biennium 2008-2009 ended 31 December 2008

Income	USD
Voluntary contributions	602,999
Interest income	64,977
Total Income	667,976
Expenditure	
Staff and other personnel costs	708,063
Travel	30,000
Operating expenses	273,001
Acquisitions	36,212
Programme support costs	136,143
Total Expenditure	1,183,419
Excess/(shortfall) of income over expenditure	(515,443)
Net excess/(shortfall) of income over expenditure	(515,443)
Reserves and fund balances, beginning of period	3,607,169
Reserves and fund balances, end of period	3,091,726

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2008

Assets	
Cash pool - US dollar	2,475,125
Voluntary contributions receivable	886,117
Inter-fund balances	24,089
Other	8,288
Other Assets	445
Total assets	3,394,064
Liabilities	
Payments or contributions received in advance	14,379
Unliquidated obligations	280,487
Other accounts payable	7,472
Total liabilities	302,338
Net assets/(liabilities)	3,091,726
Reserves and fund balances	
Cumulative surplus	3,091,726
Total reserves and fund balances	3,091,726
Total liabilities, reserve and fund balance	3,394,064



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



United Nations Office at Nairobi

ACCOUNTS SECTION

Budget and Financial
Management Service



29/07/2009

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Annex II

Expenditures for 2008 compared to the approved budgets of the trust funds for the Montreal Protocol and the Vienna Convention

		Montreal Protocol	Actual 2008	Vienna Convention	Actual 2008		
w/m	Approved 2008 budget (US\$)	expenditures (US\$)	w/m	Approved 2008 budget (US\$)	expenditures (US\$)		
10 Project personnel component							
<i>1100 Project personnel</i>							
1101	Executive Secretary (D-2) (shared with Vienna Convention (VC))	6	132 226	132 226	6	132 227	132 227
1102	Deputy Executive Secretary (D-1)	12	264 600	264 600		0	0
1103	Senior Legal Officer (P-5)	12	178 300	178 288		0	0
1104	Senior Scientific Affairs Officer (P-5) (shared with VC)	6	99 000	99 000	6	99 000	99 000
1105	Administrative Officer (P-4) (paid by UNEP)		0	0		0	0
1106	Programme Officer (Database Manager) (P-3)	12	130 000	130 000		0	0
1107	Programme Officer (Communication and Information) (P-3)		0	0	12	122 500	119 499
1108	Programme Officer (Monitoring and Compliance) (P-3)	12	135 000	134 854		0	0
1199	<i>Total</i>		939 126	938 968		353 727	350 726
<i>1300 Administrative support</i>							
1301	Administrative Assistant (G-7)	6	20 000	20 000	6	20 000	19 566
1302	Personal Assistant (G-6)	12	25 000	24 991		0	0
1303	Programme Assistant (G-6) (paid by VC)		0	0	12	21 100	23 408
1304	Personal Assistant (G-6)	6	16 500	16 500	6	16 500	15 764
1305	Programme Assistant (G-6)	6	15 300	15 300	6	15 300	14 857
1306	Documents Clerk (G-4)	12	24 000	23 170		0	0
1307	Data Assistant (G-7)	12	39 600	39 556		0	0
1308	Programme Assistant (G-6) (paid by UNEP)		0	0		0	0
1309	Logistics Assistant (G-3) (paid by UNEP)		0	0		0	0
1310	Bilingual Senior Secretary (G-6)		0	0	12	21 000	19 939
1320	Temporary assistance		20 000	20 000		0	0
1321	Conference-servicing costs (CSC) – Open-ended Working Group meetings		450 000	446 604		0	0
1322	CSC – Preparatory and Parties meetings (shared with VC every three years)		350 000	344 717		210 000	208 000
1323	CSC - Assessment panel meetings		100 000	99 793		0	0
1324	CSC - Bureau meetings		20 000	20 000		20 000	16 037
1325	CSC – Implementation Committee meetings		111 200	96 891		0	0
1326	CSC - MP informal consultation meetings		5 000	5 000		0	0
1327	CSC - Science Managers meeting		0	0		31 950	29 765
1328	Promotion of activities for the protection of the Ozone Layer		0	0		10 000	10 000
1329	Secretariat workshop on the TEAP/IPCC report		0	0		0	0
1399	<i>Total</i>		1 196 600	1 172 521		365 850	357 337
	Staff and other personnel costs total		2 135 726	2 111 490		719 577	708 063
<i>1200 Consultants</i>							
1201	Assistance in data reporting, analysis and promotion of implementation of the Protocol		40 000	20 087		0	0
1299	<i>Total</i>		40 000	20 087		0	0
<i>2200 Subcontracts (MoU/LoAs for support organizations)</i>							
2201	Study on ODS tracking system		0	0		0	0
2299	<i>Total</i>		0	0		0	0

		Montreal Protocol w/m Approved 2008 budget (US\$)	Actual 2008 expenditures (US\$)		Vienna Convention w/m Approved 2008 budget (US\$)	Actual 2008 expenditures (US\$)
	Contractual services total	40 000	20 087	0	0	0
1600	<i>Travel on official business</i>					
1601	Staff travel on official business	210 000	203 593		30 000	30 000
1602	Conference Services staff travel on official business	15 000	15 000		0	0
1699	<i>Total</i>	<i>225 000</i>	<i>218 593</i>		<i>30 000</i>	<i>30 000</i>
	Travel total	225 000	218 593		30 000	30 000
Operating expenses						
3300	<i>Participation of developing countries</i>					
3301	Assessment panel meetings	500 000	313 819		0	0
3302	Preparatory and Parties meetings	400 000	394 804		0	(483)
3303	Open-ended Working Group meetings	300 000	296 948		0	0
3304	Bureau meetings	20 000	11 075		20 000	20 000
3305	Implementation Committee meetings	125 000	109 945		0	0
3306	Meetings for the promotion of the Protocol among non-Parties	10 000	5 015		0	0
3307	Ozone Research Managers meeting	0	0		175 000	173 456
3388	Savings on prior years' obligations	0	(3 964)		0	(69)
3399	<i>Total</i>	<i>1 355 000</i>	<i>1 127 642</i>	<i>0</i>	<i>195 000</i>	<i>192 904</i>
5100	<i>Operation and maintenance of equipment</i>					
5101	Maintenance of equipment and others (shared with VC)	20 000	20 000		10 000	9 679
5199	<i>Total</i>	<i>20 000</i>	<i>20 000</i>		<i>10 000</i>	<i>9 679</i>
5200	<i>Reporting costs</i>					
5201	Reporting	50 000	37 794		7 500	6 293
5202	Reporting (technical assessment panels)	15 000	14 999		15 000	10 000
5203	Reporting (Protocol awareness)	5 000	5 000		0	0
5299	<i>Total</i>	<i>70 000</i>	<i>57 793</i>		<i>22 500</i>	<i>16 293</i>
5300	<i>Sundry</i>					
5301	Communications	40 000	31 638		25 000	19 101
5302	Freight charges (documents)	50 000	24 342		20 000	20 000
5303	Training	6 500	2 970		0	0
5304	Others (International Ozone Day)	10 000	3 875		5 000	5 000
5399	<i>Total</i>	<i>106 500</i>	<i>62 825</i>		<i>50 000</i>	<i>44 101</i>
5400	<i>Hospitality</i>					
5401	Hospitality	15 000	14 832		10 000	10 000
5499	<i>Total</i>	<i>15 000</i>	<i>14 832</i>		<i>10 000</i>	<i>10 000</i>
	Loss on currency fluctuations		4 122			24
	Operating Expenses total	1 566 500	1 287 215		287 500	273 001
Acquisitions						
4100	<i>Expendable equipment (items under \$1 500)</i>					
4101	Miscellaneous expendables (shared with VC)	17 000	11 376		9 000	9 000
4199	<i>Total</i>	<i>17 000</i>	<i>11 376</i>		<i>9 000</i>	<i>9 000</i>
4200	<i>Non-expendable equipment (acquisitions)</i>					
4201	Personal computers and accessories	5 000	4 311		0	0
4202	Portable computers	0	0		5 000	5 000
4203	Other office machines (server, fax, scanner, etc.)	5 000	5 000		5 000	4 712

		Montreal Protocol	Actual 2008 expenditures (US\$)	Vienna Convention	Actual 2008 expenditures (US\$)
	w/m	Approved 2008 budget (US\$)		w/m	Approved 2008 budget (US\$)
4204	Photocopiers	10 000	10 000		0
4299	<i>Total</i>	<i>20 000</i>	<i>19 311</i>		<i>9 712</i>
4300	<i>Premises</i>				
4301	Rental of office premises (shared with VC)	33 600	30 190	17 500	17 500
4399	<i>Total</i>	<i>33 600</i>	<i>30 190</i>	<i>17 500</i>	<i>17 500</i>
	<i>Acquisitions total</i>	<i>70 600</i>	<i>60 877</i>	<i>36 500</i>	<i>36 212</i>
98	Total direct project cost	4 037 826	3 698 262	1 073 577	1 047 276
	Programme support costs (13 per cent)	524 916	480 238	139 565	136 143
99	GRAND TOTAL (inclusive of programme support costs)	4 562 742	4 178 500	1 213 142	1 183 419