



**United Nations
Environment
Programme**

Distr.: General
28 July 2010

Original: English



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

Bangkok, 8–12 November 2010

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 the budgets of the
Montreal Protocol**

**Proposed revision of the approved 2010 and proposed 2011 and
2012 budgets of the Trust Fund for the Montreal Protocol on
Substances that Deplete the Ozone Layer**

Note by the Secretariat

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
biennium 2008–2009 and expenditures for 2009 as compared to
the approved budgets**

1. The present note is an addendum to document UNEP/OzL.Pro.22/4, which contains in its annexes the revised approved 2010 and proposed 2011 and 2012 budgets of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.
2. Annex I to the present note contains the 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 biennium 2008–2009.

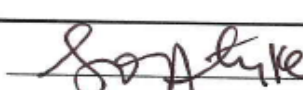

* Reissued for technical reasons on 6 October 2010.

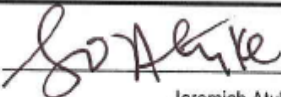

** UNEP/OzL.Pro.22/1.

3. Annex II contains a table prepared by the Secretariat showing actual expenditures from the two trust funds for 2009, as compared to the approved budgets for that year. 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 2009 financed through the Trust Fund for the Montreal Protocol amounted to \$4,980,297, inclusive of 13 per cent programme support costs of \$566,199, and the total costs financed through the Trust Fund for the Vienna Convention amounted to \$664,328, inclusive of 13 per cent programme support costs of \$76,430.
4. Earmarked contributions were received from the following parties: Egypt (\$189,800) for the organization of the Twenty-First Meeting of the Parties to the Montreal Protocol; Sweden (\$118,508) for increased participation of least developed countries in Montreal Protocol meetings; Finland (\$19,894) and Norway (\$37,707) for increased participation of developing countries in Montreal Protocol meetings; and the International Pharmaceutical Aerosol Consortium (\$8,000) 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
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 twenty four months period of the biennium 2008-2009 ended 31 December 2009	
Income	USD
Voluntary contributions	8,591,466
Interest income	297,592
Miscellaneous income	200
Total Income	8,889,258
Expenditure	
Staff and other personnel costs	4,626,179
Contractual services	60,087
Travel	433,501
Operating expenses	2,835,443
Acquisitions	157,150
Programme support costs	1,046,437
Total Expenditure	9,158,797
Excess/(shortfall) of income over expenditure	(269,539)
Net excess/(shortfall) of income over expenditure	(269,539)
Transfers to reserves	(338,615)
Reserves and fund balances, beginning of period	8,029,557
Reserves and fund balances, end of period	7,421,403
Operating reserves/Endowment Fund, beginning of period	339,359
Operating reserves/Endowment Fund, end of period	677,974
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009	
Assets	
Cash pool - US dollar	6,107,213
Voluntary contributions receivable	4,023,021
Other	89,182
Other Assets	37,429
Total assets	10,256,845
Liabilities	
Payments or contributions received in advance	188,318
Unliquidated obligations	1,622,303
Interfund balances	337,045
Other accounts payable	9,802
Total liabilities	2,157,468
Net assets/(liabilities)	8,099,377
Reserves and fund balances	
Operating Reserve	677,974
Cumulative surplus	7,421,403
Total reserves and fund balances	8,099,377
Total liabilities, reserve and fund balance	10,256,845
 Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service 22/06/2010	
MPL	

Trust Fund for the Vienna Convention for the Protection of the Ozone Layer	
I. <u>Statement of income and expenditure and changes in reserves and fund balances for the twenty four months period of the biennium 2008-2009 ended 31 December 2009</u>	
Income	USD
Voluntary contributions	1,207,025
Interest income	125,769
Miscellaneous income	4
Total Income	1,332,798
Expenditure	
Staff and other personnel costs	1,159,260
Travel	60,000
Operating expenses	333,845
Acquisitions	82,069
Programme support costs	212,573
Total Expenditure	1,847,747
Excess/(shortfall) of income over expenditure	(514,949)
Net excess/(shortfall) of income over expenditure	(514,949)
Reserves and fund balances, beginning of period	3,607,189
Reserves and fund balances, end of period	3,092,220
II. <u>Statement of assets, liabilities, reserves and fund balances as at 31 December 2009</u>	
Assets	
Cash pool - US dollar	2,809,993
Voluntary contributions receivable	789,227
Other	4
Total assets	3,599,224
Liabilities	
Payments or contributions received in advance	20,092
Unliquidated obligations	326,247
Interfund balances	160,625
Other accounts payable	40
Total liabilities	507,004
Net assets/(liabilities)	3,092,220
Reserves and fund balances	
Cumulative surplus	3,092,220
Total reserves and fund balances	3,092,220
Total liabilities, reserve and fund balance	3,599,224
 Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 26/06/2010 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service 22/06/2010	
VCL	

Annex II

Expenditures for 2009 compared to the approved budgets of the trust funds for the Montreal Protocol and the Vienna Convention

	Montreal Protocol approved 2009 w/m budget	Actual 2009 expenditures		Vienna Convention approved 2009 w/m budget	Actual 2009 expenditures
--	--	-----------------------------	--	--	-----------------------------

10 Project personnel component

1100 Project personnel

1101	Executive Secretary (D-2) (shared with Vienna Convention, VC)	6	157 164	157 164	6	135 664	135 664
1102	Deputy Executive Secretary (D-1)	12	240 000	239 404		—	—
1103	Senior Legal Officer (P-5)	12	191 000	191 000		—	—
1104	Senior Scientific Affairs Officer (P-5) (shared with VC)	6	124 426	124 207	6	101 574	101 355
1105	Administrative Officer (P-4) (paid by UNEP)		—	—		—	—
1106	Programme Officer (Data Systems) (P-3)	12	142 050	142 050		—	—
1107	Programme Officer (Communication and Information) (P-3)		—	—	12	125 685	125 685
1108	Programme Officer (Monitoring and Compliance) (P-3)	12	180 000	180 000		—	—
1199	<i>Total</i>		<i>1 034 640</i>	<i>1 033 825</i>		<i>362 923</i>	<i>362 704</i>

1300 Administrative support

1301	Administrative Assistant (G-7)	6	21 250	20 519	6	21 250	18 703
1302	Personal Assistant (G-6)	12	26 625	26 123		—	—
1303	Programme Assistant (G-6) (paid by VC)		—	—	12	22 472	9 807

		Montreal Protocol approved 2009 budget	Actual 2009 expenditures		Vienna Convention approved 2009 budget	Actual 2009 expenditures	
1304	Personal Assistant (G-6) (shared with VC)	6	17 573	16 767	6	17 573	14 913
1305	Programme Assistant (G-6) (shared with VC)	6	16 295	15 938	6	16 295	15 086
1306	Documents Clerk (G-6)	12	25 560	25 344		—	—
1307	Data Assistant (Computer Information Systems Assistant) (G-7)	12	42 174	41 651		—	—
1308	Programme Assistant (G-7) (paid by UNEP)		—	—		—	—
1309	Logistics Assistant (G-4) (paid by UNEP)		—	—		—	—
1310	Bilingual Senior Secretary (G-6) (paid by VC)		—	—	12	22 365	21 968
1320	Temporary assistance	12	21 300	20 970		—	—
1321	Conference-servicing costs (CSC) – Open-ended Working Group meetings		539 455	539 455		—	—
1322	CSC – Preparatory and party meetings (shared with VC every three years)		577 755	574 147		—	—
1323	Assessment panel meetings		100 000	62 174		—	—
1324	Bureau meeting		20 000	20 000		—	—
1325	Implementation Committee meetings		111 200	111 162		—	—
1326	MP informal consultation meetings		10 000	6 614		—	—
1328	Promotion of activities for the protection of the Ozone Layer		—	—		10 000	8 080
1388	Savings on prior years' obligations		—	—		—	(63)
1399	<i>Total</i>		<i>1 529 187</i>	<i>1 480 865</i>		<i>109 955</i>	<i>88 493</i>
	<i>Staff and other personnel costs total</i>		<i>2 563 827</i>	<i>2 514 689</i>		<i>472 878</i>	<i>451 197</i>

	Montreal Protocol approved 2009 w/m budget	Actual 2009 expenditures	Vienna Convention approved 2009 w/m budget	Actual 2009 expenditures
<i>1200 Consultants</i>				
1201 Assistance in data reporting, analysis and promotion of implementation of the Protocol	40 000	40 000	—	—
1299 <i>Total</i>	<i>40 000</i>	<i>40 000</i>	—	—
<i>Contractual services total</i>	<i>40 000</i>	<i>40 000</i>	—	—
<i>1600 Travel on official business</i>				
1601 Staff travel on official business	210 000	202 573	30 000	30 000
1602 Conference Services staff travel on official business	15 000	12 335	—	—
1699 <i>Total</i>	<i>225 000</i>	<i>214 908</i>	<i>30 000</i>	<i>30 000</i>
<i>Travel total</i>	<i>225 000</i>	<i>214 908</i>	<i>30 000</i>	<i>30 000</i>
Operating expenses				
<i>3300 Support for participation</i>				
3301 Assessment panel meetings	500 000	441 761	—	—
3302 Preparatory and party meetings	387 000	385 604	—	—
3303 Open-ended Working Group meetings	337 000	335 739	—	—
3304 Bureau meeting	20 000	20 000	—	—
3305 Implementation Committee meetings	125 000	125 000	—	—
3306 Consultations in an informal meeting	10 000	10 000	—	—
3399 <i>Total</i>	<i>1 379 000</i>	<i>1 318 104</i>	—	—

		Montreal Protocol approved 2009 w/m budget	Actual 2009 expenditures	Vienna Convention approved 2009 w/m budget	Actual 2009 expenditures
5100	<i>Operation and maintenance of equipment</i>				
	Maintenance of equipment and others (shared with 5101 VC)	25 000	24 150	10 000	10 000
5199	<i>Total</i>	<i>25 000</i>	<i>24 150</i>	<i>10 000</i>	<i>10 000</i>
5200	<i>Reporting costs</i>				
5201	Reporting	55 000	33 610	7 500	7 000
5202	Reporting (technical assessment panels)	15 000	15 000	—	—
5203	Reporting (Protocol awareness)	5 000	5 000	—	—
5299	<i>Total</i>	<i>75 000</i>	<i>53 610</i>	<i>7 500</i>	<i>7 000</i>
5300	<i>Sundry</i>				
5301	Communications	46 000	30 083	25 000	23 867
5302	Freight charges (documents)	30 000	30 000	20 000	20 000
5303	Training	7 000	7 000	—	—
5304	Others (International Ozone Day)	10 000	6 560	5 000	—
5399	<i>Total</i>	<i>93 000</i>	<i>73 643</i>	<i>50 000</i>	<i>43 867</i>
5400	<i>Hospitality</i>				
5401	Hospitality	20 000	20 000	—	—
5499	<i>Total</i>	<i>20 000</i>	<i>20 000</i>	<i>—</i>	<i>—</i>
	Loss on currency fluctuations		58 722		(23)

	Montreal Protocol approved 2009 w/m budget	Actual 2009 expenditures	Vienna Convention approved 2009 w/m budget	Actual 2009 expenditures
<i>Operating expenses total</i>	<i>1 592 000</i>	<i>1 548 229</i>	<i>67 500</i>	<i>60 844</i>
Acquisitions				
<i>4100 Expendable equipment (items under \$1 500)</i>				
4101 Miscellaneous expendables (shared with VC)	22 000	19 719	9 000	8 081
<i>4199 Total</i>	<i>22 000</i>	<i>19 719</i>	<i>9 000</i>	<i>8 081</i>
<i>4200 Non-expendable equipment</i>				
4201 Personal computers and accessories	10 000	10 000	2 500	808
4202 Portable computers	5 000	5 000	5 000	5 000
4203 Other office equipment (server, fax, scanner, furniture, etc.)	10 000	9 553	5 000	5 000
4204 Photocopiers	10 000	10 000	10 000	10 000
<i>4299 Total</i>	<i>35 000</i>	<i>34 553</i>	<i>22 500</i>	<i>20 808</i>
<i>4300 Premises</i>				
4301 Rental of office premises (shared with VC)	42 000	42 000	17 500	16 968
<i>4399 Total</i>	<i>42 000</i>	<i>42 000</i>	<i>17 500</i>	<i>16 968</i>
<i>Acquisitions total</i>	<i>99 000</i>	<i>96 272</i>	<i>49 000</i>	<i>45 857</i>

	Montreal Protocol approved 2009 w/m budget	Actual 2009 expenditures	Vienna Convention approved 2009 w/m budget	Actual 2009 expenditures
98 Total direct project cost	4 519 827	4 414 098	619 378	587 898
Programme support costs (13 per cent)	587 577	566 199	80 519	76 430
99 Grand total (inclusive of programme support costs)	5 107 404	4 980 297	699 897	664 328