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**United Nations  
Environment  
Programme**

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

Geneva, 12–16 November 2012

Item 3 (b) of the provisional agenda of the preparatory segment\*

**Administrative matters: financial reports of the trust funds  
and budgets for the Montreal Protocol**

**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 for the  
biennium 2010–2011 and expenditures for 2011 as compared  
with the approved budgets**

**Report by the Secretariat**

**Addendum**

1. The present report is an addendum to document UNEP/OzL.Pro.24/7, which contains in its annexes the proposed revision of the approved 2012 and proposed 2013 and 2014 budgets of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.
2. Annex I to the present report sets out 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 2010–2011, while annex II contains a table prepared by the Secretariat showing actual expenditures for 2011 as 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 2011 under the Trust Fund for the Montreal Protocol amounted to \$4,319,281, inclusive of 13 per cent programme support costs of \$496,908. The total costs under the Trust Fund for the Vienna Convention for the same period amounted to \$1,092,757, inclusive of 13 per cent programme support costs of \$125,716.
4. Earmarked contributions were received from the following parties: Indonesia (\$208,575) for the organization of the combined ninth meeting of the Conference of the Parties to the Vienna Convention and the Twenty-Third Meeting of the Parties to the Montreal Protocol; the European Union (\$109,439) for the work of the co-chairs of the Technology and Economic Assessment Panel and the Methyl Bromide Technical Options Committee; Sweden (\$57,811) for the increased participation of least developed countries in meetings of the Montreal Protocol; Norway (\$37,410) for the increased participation of developing countries in meetings of the Montreal Protocol; and the



\* UNEP/OzL.Pro.24/1.

International Pharmaceutical Aerosol Consortium (\$6,000) 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

United Nations Environment Programme

<b>Trust Fund for the Vienna Convention for the Protection of the Ozone Layer</b> (Fund code: VCL)	
<b>I. Statement of income and expenditure and changes in reserves and fund balances</b> for the period of the biennium 2010-2011 ended at 31 December 2011 (United States Dollars)	
	<b>Total</b> <b>2011</b>
<b>Income</b>	
Voluntary contributions	1,208,093
Other/Miscellaneous:	
Interest income	75,612
<b>Total Income</b>	<b>1,283,705</b>
<b>Expenditure</b>	
Staff and other personnel costs	1,153,393
Travel	27,105
Operating expenses	316,125
Exchange losses	106,497
Acquisitions	46,059
Programme support costs	200,549
<b>Total Expenditure</b>	<b>1,849,728</b>
Excess/(shortfall) of income over expenditure	(566,023)
Prior periods' adjustments	(24)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(566,047)</b>
<b>Fund balances, beginning of period</b>	<b>3,092,221</b>
<b>Fund balances, end of period</b>	<b>2,526,174</b>
<b>Reserves, end of period</b>	<b>-</b>
<b>Total reserves and fund balances</b>	<b>2,526,174</b>
<b>II. Statement of assets, liabilities, reserves and fund balances</b> as at 31 December 2011 (United States Dollars)	
	<b>Total</b> <b>2011</b>
<b>Assets</b>	
Cash pool - US dollar	1,092,791
Cash pool - Euro	997,466
Accounts receivable:	
Voluntary contributions receivable	808,708
Inter-fund receivable	58,312
Other accounts receivable	882
Other assets	369
<b>Total assets</b>	<b>2,958,528</b>
<b>Liabilities</b>	
Payments or contributions received in advance	3,532
Unliquidated obligations	428,808
Accounts payable:	
Other accounts payable	14
<b>Total liabilities</b>	<b>432,354</b>
<b>Reserves and fund balances</b>	
<b>Cumulative surplus</b>	<b>2,526,174</b>
<b>Total reserves and fund balances</b>	<b>2,526,174</b>
<b>Total liabilities, reserves and fund balances</b>	<b>2,958,528</b>
 Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 3 July 2012	

**United Nations Environment Programme**

<b>Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.</b>	
<b>(Fund code: MPL)</b>	
<b>I. Statement of income and expenditure and changes in reserves and fund balances</b>	
<b>for the period of the biennium 2010-2011 ended at 31 December 2011</b>	
<b>(United States Dollars)</b>	
	<b>Total 2011</b>
<b>Income</b>	
Voluntary contributions	8,553,865
Other/Miscellaneous:	
Interest income	136,911
Exchange gains	59,458
<b>Total income</b>	<b>8,750,234</b>
<b>Expenditure</b>	
Staff and other personnel costs	4,745,523
Contractual services	113,395
Travel	402,882
Operating expenses	2,495,521
Acquisitions	155,804
Programme support costs	1,028,705
<b>Total expenditure</b>	<b>8,941,831</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(191,597)</b>
<b>Fund balances, beginning of period</b>	<b>7,421,402</b>
<b>Fund balances, end of period</b>	<b>7,229,805</b>
<b>Reserves, beginning of period</b>	<b>677,974</b>
<b>Reserves, end of period</b>	<b>677,974</b>
<b>Total reserves and fund balances</b>	<b>7,907,779</b>
<b>II. Statement of assets, liabilities, reserves and fund balances</b>	
<b>as at 31 December 2011</b>	
<b>(United States Dollars)</b>	
	<b>Total 2011</b>
<b>Assets</b>	
Cash pool - US dollar	2,348,024
Cash pool - Euro	2,143,204
Accounts receivable:	
Voluntary contributions receivable	4,536,357
Inter-fund receivable	125,406
Other accounts receivable	299,727
Other assets	40,554
<b>Total assets</b>	<b>9,493,272</b>
<b>Liabilities</b>	
Payments or contributions received in advance	3,375
Unliquidated obligations	1,564,279
Accounts payable:	
Other accounts payable	17,839
<b>Total liabilities</b>	<b>1,585,493</b>
<b>Reserves and fund balances</b>	
Operating reserves	677,974
Cumulative surplus	7,229,805
<b>Total reserves and fund balances</b>	<b>7,907,779</b>
<b>Total liabilities, reserves and fund balances</b>	<b>9,493,272</b>
 _____ Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 3 July 2012 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	

## Annex II

## Expenditures for 2011 as compared to the approved budget of the Trust Funds for the Montreal Protocol and the Vienna Convention

		w/m	Montreal Protocol Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)	Vienna Convention Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)	
10	PROJECT PERSONNEL COMPONENT						
1100	<i>Project personnel</i>						
	1101	Executive Secretary (D-2) (shared with Vienna Convention, VC)	6	166,757	166,757	142,811	139,647
	1102	Deputy Executive Secretary (D-1)	12	259,560	259,560	0	0
	1103	Senior Legal Officer (P-5)	12	202,632	191,466	0	0
	1104	Senior Scientific Affairs Officer (P-5) (shared with VC)	6	130,000	124,560	106,925	86,747
	1105	Administrative Officer (P-5) (paid by UNEP)			0	0	0
	1106	Programme Officer (Data Systems) (P-4)	12	150,115	149,003	0	0
	1107	Programme Officer (Communication & Information) (P-3)			0	132,306	126,704
	1108	Programme Officer (Monitoring & Compliance) (P-4)	12	188,000	188,000	0	0
	1199	<i>Total</i>		<i>1,097,064</i>	<i>1,079,346</i>	<i>382,042</i>	<i>353,097</i>
1300	<i>Administrative Support</i>						
	1301	Administrative Assistant (G-7)	6	21,250	21,250	23,220	20,761
	1302	Personal Assistant (G-6)	12	27,000	27,000	0	0
	1303	Programme Assistant (G-6) (paid by VC)		0	0	25,488	20,000
	1304	Personal Assistant (G-6) (shared with VC)	6	17,573	17,573	19,931	16,564
	1305	Programme Assistant (G-6) (shared with VC)	6	16,295	16,295	18,482	17,727
	1306	Documents Clerk (G-6)	12	27,560	27,560	0	0
	1307	Data Assistant (Computer Information Systems Assistant) (G-7)	12	42,174	42,174	0	0
	1308	Administrative Assistant (G-7) (paid by UNEP)		0	0	0	0
	1309	Logistics Assistant (G-4) (paid by UNEP)		0	0	0	0
	1310	Bilingual Senior Secretary (G-6) (paid from VC)		0	0	25,367	25,113
	1320	Temporary Assistance		21,300	21,300	0	0
	1321	Open-ended Working Group Meetings		490,000	490,000	0	0
	1322	Preparatory and Parties Meetings		350,000	350,000	210,000	207,900
	1323	Assessment Panel Meetings		75,000	75,000	0	0
	1324	Bureau Meeting		20,000	20,000	20,000	8,790

	w/m	Montreal Protocol Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)	Vienna Convention Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)
1325	Implementation Committee Meetings	111,200	111,200	0	0
1326	MP Informal Consultation Meetings	10,000	10,000	0	0
1327	Meeting of the Ozone Research Managers	0	0	34,027	28,092
1328	Promotion activities for the protection of the Ozone Layer	0	0	10,000	0
1399	<i>Total</i>	<i>1,229,352</i>	<i>1,229,352</i>	<i>386,515</i>	<i>344,948</i>
	<b>Staff and other personnel costs total</b>	<b>2,326,416</b>	<b>2,308,698</b>	<b>768,557</b>	<b>698,045</b>
1200	<i>Consultants</i>				
1201	Assistance in data-reporting, analysis, promotion of implementation of the Protocol	40,000	31,932	0	0
1299	<i>Total</i>	<i>40,000</i>	<i>31,932</i>	<i>0</i>	<i>0</i>
2300	<i>Sub-contracts</i>				
2301	Application and bidding for the evaluation of the Financial Mechanism of the Montreal Protocol	70,000	70,000	0	0
2399	<i>Total</i>	<i>70,000</i>	<i>70,000</i>	<i>0</i>	<i>0</i>
	<b>Contractual Services total</b>	<b>110,000</b>	<b>101,932</b>	<b>0</b>	<b>0</b>
1600	<i>Travel on Official Business</i>				
1601	Staff travel on official business	210,000	177,711	30,000	523
1602	Conference Services staff travel on official business	15,000	5,000	0	0
1699	<i>Total</i>	<i>225,000</i>	<i>182,711</i>	<i>30,000</i>	<i>523</i>
	<b>Travel total</b>	<b>225,000</b>	<b>182,711</b>	<b>30,000</b>	<b>523</b>
OPERATING EXPENSES					
3300	<i>Support for Participation</i>				
3301	Participation in the Assessment Panel Meetings	500,000	297,070	0	0
3302	Participation in the Preparatory and Parties Meetings	350,000	346,890	0	0
3303	Participation in the Open-ended Working Group Meetings	300,000	300,000	0	0
3304	Participation in the Bureau Meeting	20,000	20,000	20,000	20,000
3305	Participation in the Implementation Committee Meetings	125,000	82,903	0	0
3306	Participation in the MP informal consultations meeting	10,000	10,000	0	0
3307	Meeting of the Ozone Research Managers	0	0	175,000	175,000
3388	Savings on prior years' obligations	0	(5,194)	0	0
3399	<i>Total</i>	<i>1,305,000</i>	<i>1,051,668</i>	<i>195,000</i>	<i>195,000</i>
5100	<i>Operation and Maintenance of Equipment</i>				
5101	Maintenance of equipment and others (shared with VC)	25,000	11,223	10,000	5,916

	w/m	Montreal Protocol Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)	Vienna Convention Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)	
5199	<i>Total</i>		25,000	11,223	10,000	5,916
5200	<i>Reporting Costs</i>					
5201	Reporting		35,000	26,791	7,500	5,000
5202	Reporting (Assessment Panels)		10,000	10,000	15,000	10,000
5203	Reporting (Protocol Awareness)		5,000	0	0	0
5299	<i>Total</i>		50,000	36,791	22,500	15,000
5300	<i>Sundry</i>					
5301	Communications		36,000	22,915	25,000	17,851
5302	Freight charges		35,000	10,000	20,000	10,000
5303	Training		12,000	11,834	0	0
5304	Others (International Ozone Day)		10,000	0	5,000	0
5388	Savings on prior years obligations		0	(2,269)		0
5399	<i>Total</i>		93,000	42,479	50,000	27,851
	Loss on currency fluctuations					(48)
5400	<i>Hospitality</i>					
5401	Hospitality		25,000	25,000	10,000	10,000
5499	<i>Total</i>		25,000	25,000	10,000	10,000
	<b><i>Operating Expenses total</i></b>		<b>1,498,000</b>	<b>1,167,162</b>	<b>287,500</b>	<b>253,718</b>
ACQUISITIONS						
4100	<i>Expendable Equipment (Items under \$1,500)</i>					
4101	Miscellaneous expendables (shared with VC)		22,000	22,000	9,000	6,296
4199	<i>Total</i>		22,000	22,000	9,000	6,296
4200	<i>Non-Expendable Equipment</i>					
4201	Personal computers and accessories		20,000	1,169	0	0
4202	Portable computers		5,000	5,000	5,000	3,233
4203	Other office equipment (server, fax, scanner, furniture, etc.)		20,000	18,702	5,000	0
4204	Photocopiers		5,000	0	0	0
4299	<i>Total</i>		50,000	24,870	10,000	3,233
4300	<i>Premises</i>					

	w/m	Montreal Protocol Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)	Vienna Convention Approved 2011 budget (US\$)	Actual 2011 expenditures (US\$)
	4301	Rental of office premises (shared with VC)	48,000	15,000	5,177
	4399	<i>Total</i>	<i>48,000</i>	<i>15,000</i>	<i>5,177</i>
		<i>Acquisitions total</i>	<i>120,000</i>	<i>61,870</i>	<i>14,706</i>
98	TOTAL DIRECT PROJECT COST		4,279,416	3,822,372	967,041
	Programme support costs (13%)		556,324	496,908	125,716
99	GRAND TOTAL (inclusive of programme support costs)		4,835,740	4,319,281	1,092,757