



Distr.: General  
6 August 2014  
Original: English



**United Nations  
Environment  
Programme**

**Twenty-Sixth Meeting of the Parties to  
the Montreal Protocol on Substances that  
Deplete the Ozone Layer**  
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 and 2016 for the Trust Fund for the  
Montreal Protocol on Substances that Deplete the Ozone Layer**

**Certified financial statement for the Trust Fund for the Montreal Protocol on  
Substances that Deplete the Ozone Layer for the biennium 2012–2013 and  
expenditures for 2012 and 2013 as compared with 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 and 2016 for the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (UNEP/OzL.Pro.26/4).
2. Annex I contains the certified financial statement for the Trust Fund for the Montreal Protocol for the biennium 2012–2013, based on the United Nations System Accounting Standards (UNSAS). Following the adoption of the International Public Sector Accounting Standards (IPSAS) in 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 \$2,968,720 and \$6,753,842, respectively, owing to the inclusion of the provision for overdue contributions of \$1,455,262.
3. Annex II contains a table prepared by the Secretariat showing actual expenditures for 2012 and 2013 as compared with the approved budget for those years for the Trust Fund for the Montreal Protocol. In 2012, total costs amounted to \$4,499,931, inclusive of 13 per cent programme support costs of \$517,691, and in 2013 total costs amounted to \$4,196,244, inclusive of 13 per cent programme support costs of \$482,754.
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. Earmarked contributions in 2013 were received from the following parties: the European Union (\$132,625), for the work of the co-chairs of the Technology and Economic Assessment Panel and the Methyl Bromide Technical Options Committee; Sweden (\$76,235), for the increased

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



participation of least developed countries in meetings of the Montreal Protocol in 2013; Norway (\$50,987), for the increased participation of developing countries in meetings of the Montreal Protocol in 2013; and the International Pharmaceutical Aerosol Consortium (\$7,000), for the activities of the co-chairs of the Medical Technical Options Committee.

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 for the Montreal Protocol on Substances that Deplete the Ozone Layer for the biennium 2012–2013**

**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 2012–2013</b>	
<b>(United States Dollars)</b>	
	<b>Total 2013</b>
<b>Income</b>	
Voluntary contributions	8,553,864
Other/Miscellaneous:	
Interest income	66,823
<b>Total Income</b>	<b>8,620,687</b>
<b>Expenditure</b>	
Staff and other personnel costs	4,710,620
Contractual services	167,257
Travel	402,592
Operating expenses	2,324,094
Exchange losses	1,624
Acquisitions	91,168
Programme support costs	1,000,278
<b>Total Expenditure</b>	<b>8,697,633</b>
Excess/(shortfall) of income over expenditure	(76,946)
Prior periods' adjustments	18,193
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(58,753)</b>
Savings on prior periods' obligations	360,078
<b>Fund balances, beginning of period</b>	<b>7,229,805</b>
<b>Fund balances, end of period</b>	<b>7,531,130</b>
Reserves, beginning of period	677,974
<b>Reserves, end of period</b>	<b>677,974</b>
<b>Total reserves and fund balances</b>	<b>8,209,104</b>
<b>II. Statement of assets, liabilities, reserves and fund balances</b>	
<b>as at 31 December 2013</b>	
<b>(United States Dollars)</b>	
	<b>Total 2013</b>
<b>Assets</b>	
Cash pool - US dollar	3,890,808
Cash pool - Euro	65,333
Accounts receivable:	
Voluntary contributions receivable	4,423,982
Inter-fund receivable	137,833
Other accounts receivable	39,446
Other assets	9,909
<b>Total assets</b>	<b>8,567,311</b>
<b>Liabilities</b>	
Payments or contributions received in advance	53,795
Unliquidated obligations	113,104
Accounts payable:	
Other accounts payable	191,308
<b>Total liabilities</b>	<b>358,207</b>
<b>Reserves and fund balances</b>	
Operating reserves	677,974
Cumulative surplus	7,531,130
<b>Total reserves and fund balances</b>	<b>8,209,104</b>
<b>Total liabilities, reserves and fund balances</b>	<b>8,567,311</b>
 _____ Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 7 April 2014	

## Annex II

### Trust Fund for the Montreal Protocol on Substances that Deplete 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	Project personnel						
1101	Executive Secretary (D-2) (shared with the Vienna Convention, (VC))	6	166 000	166 000	170 980	236 210	402 210
1102	Deputy Executive Secretary (D-1)	12	302 538	288 209	150 000	44 529	332 738
1103	Senior Legal Officer (P-5)	12	208 711	208 711	214 972	206 860	415 571
1104	Senior Scientific Affairs Officer (P-5) (shared with VC)	6	110 000	110 000	113 300	103 418	213 418
1105	Senior Administrative Officer (P-5) (paid by UNEP)	–	–	–	–	–	–
1106	Programme Officer (Data and Information Systems) ( P-4)	12	154 618	154 618	159 257	172 184	326 802
1107	Programme Officer (Communication and Information) (P-3) (paid from VC)	–	–	–	–	–	–
1108	Programme Officer (Monitoring and Compliance) (P-4)	12	193 640	193 640	199 449	235 894	429 534
1188	Savings on prior years' obligations <sup>a</sup>		–	(332)	–	(300)	(632)
<b>1199</b>	<b>Subtotal</b>		<b>1 135 507</b>	<b>1 120 846</b>	<b>1 007 958</b>	<b>998 795</b>	<b>2 119 641</b>
1300	Administrative support						
1301	Administrative Assistant (G-7) (shared with VC)	6	21 888	21 888	22 545	25 664	47 552
1302	Administrative Assistant (G-6)		28 350	28 350	29 768	37 051	65 401
1303	Programme Assistant (G-6) (paid from VC)	–	–	–	–	–	–
1304	Programme Assistant (Data) (G-6) (shared with VC)	6	18 452	18 452	19 375	18 832	37 284
1305	Research Assistant (G-6) (shared with VC)	6	16 295	16 295	16 295	21 205	37 500
1306	Information Management Assistant (G-6)	12	28 387	28 387	29 239	34 532	62 919
1307	Data Assistant (Computer Information Systems Assistant) (G-7)	12	44 704	44 704	47 386	50 471	95 175
1308	Administrative Assistant – Fund (G-7) (paid by UNEP) (approved for upgrade to Associate Administrative Officer (P-2))	–	–	–	–	–	–

		<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>
1309	Team Assistant/Logistics Assistant (G-4) (paid by UNEP)	–	–	–	–	–	–
1310	Meetings Services Assistant (G-6) (paid from VC)	–	–	–	–	–	–
1320	Temporary Assistance		21 300	21 191	21 300	18 782	39 973
1321	Conference servicing costs of the Open-ended Working Group meetings		490 000	489 961	490 000	490 000	979 961
1322	Conference servicing costs of the preparatory and parties' meetings (shared with VC every three years)		500 000	500 000	500 000	500 000	1 000 000
1323	Communication of A5 Assessment Panel Members and organization costs of Assessment Panel meetings		75 000	31 878	75 000	37 703	69 581
1324	Conference servicing cost of the Bureau meeting		20 000	20 000	20 000	20 000	40 000
1325	Conference servicing costs of the Implementation Committee meetings		111 200	111 100	111 200	81 875	192 975
1326	Montreal Protocol informal consultation meetings		10 000	9 161	10 000	–	9 161
1328	Promotion activities for the protection of the ozone layer		–	–	–	–	–
1388	Savings on prior years' obligations/prior period adjustments <sup>a</sup>		–	(86 805)	–	(4 826)	(91 632)
<b>1399</b>	<b>Subtotal</b>		<b>1 385 576</b>	<b>1 254 562</b>	<b>1 392 107</b>	<b>1 331 290</b>	<b>2 585 852</b>
<b>Total staff and other personnel costs</b>			<b>2 521 083</b>	<b>2 375 408</b>	<b>2 400 065</b>	<b>2 330 085</b>	<b>4 705 493</b>
Contractual services							
1200	Consultants						
1201	Assistance in data-reporting, analysis and promotion of the implementation of the Protocol		75 000	75 000	75 000	36 623	111 623
1288	Savings on prior years' obligations <sup>a</sup>		–	(1 500)	–	(50)	(1 550)
<b>1299</b>	<b>Subtotal</b>		<b>75 000</b>	<b>73 500</b>	<b>75 000</b>	<b>36 573</b>	<b>110 073</b>
2300	Subcontracts						
2301			57 134	57 134	–	–	57 134
<b>2399</b>	<b>Subtotal</b>		<b>57 134</b>	<b>57 134</b>	<b>–</b>	<b>–</b>	<b>57 134</b>
<b>Total contractual services</b>			<b>132 134</b>	<b>130 634</b>	<b>75 000</b>	<b>36 573</b>	<b>167 207</b>
Travel							
1600	Travel on official business						
1601	Staff travel on official business		210 000	210 000	210 000	187 382	397 382
1602	Conference Services staff travel on official business		15 000	15 000	15 000	15 000	30 000

		<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>
1688	Savings on prior years' obligations <sup>a</sup>		–	(24 790)	–	(71 230)	(96 019)
<b>1699</b>	<b>Subtotal</b>		<b>225 000</b>	<b>200 210</b>	<b>225 000</b>	<b>131 152</b>	<b>331 362</b>
<b>Total travel</b>			<b>225 000</b>	<b>200 210</b>	<b>225 000</b>	<b>131 152</b>	<b>331 362</b>
Operating expenses							
3300	Support for participation						
3301	Travel of A5 countries to Assessment Panel Meetings		400 000	331 705	450 000	302 855	634 560
3302	Travel of A5 countries to the Preparatory and Parties Meetings		350 000	346 648	350 000	341 512	688 160
3303	Travel of A5 countries to the Open-ended Working Group Meetings		300 000	295 575	300 000	297 900	593 474
3304	Travel of A5 countries to the Bureau Meeting		20 000	20 000	20 000	10 226	30 226
3305	Travel of A5 countries to the Implementation Committee Meetings		125 000	121 435	125 000	62 047	183 482
3306	Consultations in an informal meeting		10 000	10 000	10 000	–	10 000
3388	Savings on prior years' obligations/prior period adjustments <sup>a</sup>		–	(17 120)	–	(191 945)	(209 065)
<b>3399</b>	<b>Subtotal</b>		<b>1 205 000</b>	<b>1 108 242</b>	<b>1 255 000</b>	<b>822 595</b>	<b>1 930 837</b>
5100	Operation and maintenance of equipment						
5101	Maintenance of equipment and others (shared with VC)		20 000	17 422	20 000	19 147	36 569
5188	Savings on prior years' obligations <sup>a</sup>		–	(4 712)	–	(496)	(5 208)
<b>5199</b>	<b>Subtotal</b>		<b>20 000</b>	<b>12 710</b>	<b>20 000</b>	<b>18 651</b>	<b>31 361</b>
5200	Reporting costs						
5201	Reporting		20 000	19 648	25 000	810	20 458
5202	Reporting (assessment panels)		10 000	10 000	10 000	–	10 000
5203	Reporting (Protocol awareness)		5 000	–	5 000	–	–
5288	Savings on prior years' obligations <sup>a</sup>		–	–	–	(5 269)	(5 269)
<b>5299</b>	<b>Subtotal</b>		<b>35 000</b>	<b>29 648</b>	<b>40 000</b>	<b>(4 459)</b>	<b>25 189</b>

		<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>
5300	Sundry						
	5301	Communications	20 000	11 414	20 000	5 473	16 888
	5302	Freight charges	25 000	24 500	25 000	15 769	40 269
	5303	Training	12 000	2 291	12 000	3 875	6 166
	5304	Others (International Ozone Day)	40 000	40 000	10 000	500	40 500
	5388	Savings on prior years' obligations <sup>a</sup>	–	(4 825)	–	(66 061)	(70 886)
	<b>5399</b>	<b>Subtotal</b>	<b>97 000</b>	<b>73 380</b>	<b>67 000</b>	<b>(40 444)</b>	<b>32 936</b>
5400	Hospitality						
	5401	Hospitality	20 000	20 000	20 000	20 000	40 000
	<b>5499</b>	<b>Subtotal</b>	<b>20 000</b>	<b>20 000</b>	<b>20 000</b>	<b>20 000</b>	<b>40 000</b>
	<b>Total operating expenses</b>		<b>1 377 000</b>	<b>1 243 981</b>	<b>1 402 000</b>	<b>816 343</b>	<b>2 060 323</b>
	Exchange losses		–	–	–	1 624	1 624
	Acquisitions						
4100	Expendable equipment (items under \$1,500)						
	4101	Miscellaneous expendables (shared with VC)	20 000	20 000	20 000	11 370	31 370
	4188	Savings on prior years' obligations <sup>a</sup>	–	(4 524)	–	(1 488)	(6 012)
	<b>4199</b>	<b>Subtotal</b>	<b>20 000</b>	<b>15 476</b>	<b>20 000</b>	<b>9 882</b>	<b>25 358</b>
4200	Non-expendable equipment						
	4201	Personal computers and accessories	5 000	5 000	5 000	–	5 000
	4202	Portable computers	5 000	5 000	5 000	–	5 000
	4203	Other office equipment (server, fax, scanner, furniture, etc.)	5 000	4 797	5 000	–	4 797
	4204	Photocopiers (for external use)	5 000	4 797	5 000	362	5 159
	4205	Equipment and peripherals for paperless conferences	10 000	10 000	5 000	–	10 000
	4288	Savings on prior years' obligations <sup>a</sup>	–	(42 054)	–	(220)	(42 274)
	<b>4299</b>	<b>Subtotal</b>	<b>30 000</b>	<b>(12 460)</b>	<b>25 000</b>	<b>142</b>	<b>(12 318)</b>
4300	Premises						
	4301	Rental of office premises (shared with VC)	49 440	45 030	51 870	47 429	92 459
	4388	Savings on prior years' obligations <sup>a</sup>		(16 038)			(16 038)
	<b>4399</b>	<b>Subtotal</b>	<b>49 440</b>	<b>28 991</b>	<b>51 870</b>	<b>47 429</b>	<b>76 420</b>
	<b>Total acquisitions</b>		<b>99 440</b>	<b>32 007</b>	<b>96 870</b>	<b>57 453</b>	<b>89 460</b>

	<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>
<b>99</b>	<b>Total direct costs</b>	<b>4 354 657</b>	<b>3 982 240</b>	<b>4 198 935</b>	<b>3 373 229</b>	<b>7 355 469</b>
	Programme support (at 13 per cent)	566 105	517 691	545 862	482 587	1 000 278
	<b>Grand total</b>	<b>4 920 762</b>	<b>4 499 931</b>	<b>4 744 797</b>	<b>3 855 816</b>	<b>8 355 747</b>
	Utilization rate		91 per cent		81 per cent	

<sup>a</sup>The amounts of \$18,193 (prior periods' adjustments) and \$360,078 (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.