



Distr.: General
7 September 2016

Original: English



**United Nations
Environment
Programme**

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

Kigali, 10–14 October 2016

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

**Administrative matters: financial report of the trust fund
and budgets for the Montreal Protocol**

**Proposed revision to the approved budget for 2016 and
proposed budgets for 2017 and 2018 for the Trust Fund for the
Montreal Protocol on Substances that Deplete the Ozone Layer**

**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 fiscal year 2015**

Note by the Secretariat

Addendum

1. The present report is an addendum to document UNEP/OzL.Pro.28/4, which contains in its annexes the proposed revision to the approved 2016 budget and the proposed 2017 and 2018 budgets of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.
2. Annex I to the present note 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 fiscal year 2015. Annex II presents the certified financial report relating to other sources of funds in support of the activities of the Ozone Secretariat for the year ending 31 December 2015.
3. On 2 June 2015 the United Nations Environment Programme (UNEP), together with the United Nations Office at Nairobi, the United Nations Human Settlements Programme (UN-Habitat), the United Nations Office for the Coordination of Humanitarian Affairs and the Economic and Social Commission for Asia and the Pacific, deployed the Umoja enterprise resource planning system, which replaces the Integrated Management Information System (IMIS) and other legacy systems in place across the United Nations Secretariat. As a result of this mid-year migration between systems and associated teething issues, some financial data pertaining to the Ozone Secretariat's expenditures were amalgamated in higher-level categories of budget lines. Therefore the Ozone Secretariat will not be able to provide a table showing actual expenditures against each of the lines in the approved budget for the year 2015. The Ozone Secretariat is working with relevant departments in UNEP to ensure that this information will be available for the year 2016.

* UNEP/OzL.Pro.28/1.

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. The total costs in 2015 under the Trust Fund for the Montreal Protocol amounted to \$5,665,305, inclusive of 13 per cent programme support costs of \$644,846. The total costs under the Trust Fund for the Vienna Convention for the same period amounted to \$736,150, inclusive of 13 per cent programme support costs of \$79,894.

5. Earmarked contributions were received from the parties listed in the following table:

<i>Country</i>	<i>Currency</i>	<i>Amount</i>	<i>Purpose</i>
Finland	USD	22 447	Funding for meeting participants from parties operating under paragraph 1 of Article 5 of the Montreal Protocol
France	USD	5 287	Thirty-sixth meeting of the Open-ended Working Group of the Parties to the Montreal Protocol
Italy	USD	30 627	HCFC phase-out
Netherlands	USD	54 705	Funding for meeting participants from parties operating under paragraph 1 of Article 5 of the Montreal Protocol
Sweden	USD	118 850	Funding for meeting participants from parties operating under paragraph 1 of Article 5 of the Montreal Protocol

6. As at 31 December 2015, unpaid contributions against the Vienna Convention Trust Fund amounted to \$836,514; unpaid contributions against the Montreal Protocol Trust Fund as at that date amounted to \$4,531,095.¹


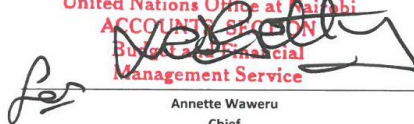
7. Throughout the present report, all references to dollars (\$) are to United States dollars, unless otherwise stated.

¹ Detailed information on outstanding contributions as at 31 May 2016 can be found in the indicative financial report on the trust funds for the Vienna Convention and the Montreal Protocol (UNEP/OzL.Pro.WG.1/38/INF/3).


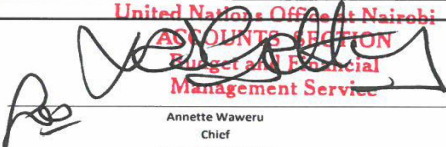
Annex I

Certified financial statements for the trust funds for the Montreal Protocol and the Vienna Convention for the year ending 31 December 2015

A. Certified financial statements for the trust fund of the Montreal Protocol


Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer. (Fund code: MPL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Revenue	
Assessed Contributions	4,276,904
Investment Revenue	5,782
Total Revenue	4,282,686
Expenses	
Employee salaries, allowances and benefits	1,743,272
Non-employee compensation and allowances	327,037
Grant and other transfers	59,656
Supplies and consumables	2,080
Travel	1,271,266
Other Operating expenses	1,568,328
Other expenses	48,820
Programme Support costs	644,846
Total expenses	5,665,305
Surplus/(deficit) for the period	(1,382,619)
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	Total 2015
Current Assets	
Cash and Cash Equivalents	334,460
Short-term investments	1,031,397
Assessed contributions Receivable	2,879,092
Other Accounts Receivable	182
Advance transfers	268,326
Total Current Assets	4,513,457
Non-Current Assets	
Long-term investments	692,053
Total Non-Current Assets	692,053
Total Assets	5,205,510
Current Liabilities	
Accounts Payable and Accrued Payables	109,891
Employee Benefits	9,653
Other Liabilities	187,695
Total Current Liabilities	307,239
Non current Liabilities	
Total Liabilities	307,239
Net Assets	4,898,271
Total Liabilities & Net assets	5,205,510
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Net assets at the beginning of the period	5,326,356
Excess/ (Deficit) of Revenue over expenditure for period	(1,382,619)
Reserves	954,534
Net movement in net assets	(428,085)
Net assets, end of period	4,898,271
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	25/08/2016

B. Certified financial statements for the trust fund of the Vienna Convention

Trust Fund for the Vienna Convention for the Protection of the Ozone Layer (Fund code: VCL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Revenue	
Assessed Contributions	603,000
Investment Revenue	4,587
Total Revenue	607,587
Expenses	
Employee salaries, allowances and benefits	518,577
Non-employee compensation and allowances	1,000
Supplies and consumables	4,276
Travel	24,299
Other Operating expenses	95,148
Other expenses	12,956
Programme Support costs	79,894
Total expenses	736,150
Surplus/(deficit) for the period	(128,563)
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	Total 2015
Current Assets	
Cash and Cash Equivalents	258,922
Short-term investments	798,454
Assessed contributions Receivable	450,881
Advance transfers	(6,308)
Total Current Assets	1,501,949
Non-Current Assets	
Long-term investments	535,750
Total Non-Current Assets	535,750
Total Assets	2,037,699
Current Liabilities	
Accounts Payable and Accrued Payables	2,522
Employee Benefits	16,492
Other Liabilities	33,567
Total Current Liabilities	52,581
Non current Liabilities	
Total Liabilities	52,581
Net Assets	1,985,118
Total Liabilities & Net assets	2,037,699
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Net assets at the beginning of the period	2,007,362
Excess/ (Deficit) of Revenue over expenditure for period	(128,563)
Reserves	106,319
Net movement in net assets	(22,244)
Net assets, end of period	1,985,118
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	25/08/2016

Annex II

Certified financial statements relating to other sources of funds in support of the activities of the Ozone Secretariat for the year ending 31 December 2015

Support of the Activities of the OZONE Secretariat (Fund code: QOL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Revenue	
Voluntary Contributions	231,915
Investment Revenue	126
Refunds to Member States and Donors	(10,681)
Total Revenue	221,360
Expenses	
Non-employee compensation and allowances	27,375
Grant and other transfers	(970)
Travel	122,136
Other Operating expenses	29
Other expenses	10,464
Programme Support costs	19,917
Total expenses	178,951
Surplus/(deficit) for the period	42,409
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	Total 2015
Current Assets	
Cash and Cash Equivalents	7,486
Short-term investments	23,084
Voluntary Contributions Receivable	656,541
Total Current Assets	687,111
Non-Current Assets	
Long-term investments	15,489
Total Non-Current Assets	15,489
Total Assets	702,600
Current Liabilities	
Other Liabilities	656,455
Total Current Liabilities	656,455
Non current Liabilities	
Total Liabilities	656,455
Net Assets	46,145
Total Liabilities & Net assets	702,600
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Net assets at the beginning of the period	3,736
Excess/ (Deficit) of Revenue over expenditure for period	42,409
Net assets, end of period	46,145
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25/08/2016	