United Nations
Environment
Programme

Distr.
GENERAL

UNEP/OzL.Pro/ExCom/11/8
7 October 1993

ORIGINAL: ENGLISH

Executive Committee of
the Multilateral Fund for the
Implementation of the Montreal Protocol

Eleventh Meeting
Bangkok, 10-12 November 1993

UNIFORM FORMAT FOR FUTURE FINANCIAL REPORTS

INTRODUCTION

1. At its Tenth Meeting the Executive Committee requested the treasurer, in cooperation with the implementing agencies and the Fund Secretariat, (i) to provide for approval at the Eleventh meeting of the Executive Committee a uniform format for future annual reports; (ii) to establish uniform definitions of the categories and sub-categories used in those reports and (iii) to establish a definition of the category "Funds Disbursed".

2. As requested by the Executive Committee, this report has been prepared in consultation with the implementing agencies and the Fund Secretariat. Annex I shows the format for future financial reports as provided in the report of the Tenth Meeting of the Executive Committee and Annex II includes definitions of the terms used in the report.

Annex I

Format for Annual Financial Reports by Implementing Agencies

Income	US Dollars
Funds transferred from the Executive Committee	
Projects	
Administration	
Interest	
Total income	
Expenditure	
Projects	
Administration	
Staff	
Consultants	
Travel	
Contractual services	
Meetings and conferences	
Rentals	
Operating expenses	
Acquisitions	
Reporting costs	
Sundry	
Hospitality	
Programme support costs	
Total expenditure	
Excess of income over expenditure	

Annex II

DEFINITIONS

1. INCOME

Projects: Financial resources transferred by the Treasurer of the Montreal Fund upon approval by the Executive Committee.

Administration: Includes the 13 per cent programme support costs approved by the Executive Committee.

2. EXPENDITURE

Projects: In investment projects, resources transferred to executing entities in the field.

Administration: Actual expenditures by the implementing agencies for the execution of approved activities. The following objects of expenditure to be used:

Staff: Costs of agency personnel (professional and administrative) assigned to the implementation of the programme.

Consultants: Individuals, institutions or corporate bodies contracted by the Organization to provide outside expertise in the form of advisory services, special skills of knowledge not normally possessed by regular staff and for which there is no continuing need in the Organization. All related consultants expenditures should be classified under this item, including travel.

Travel: All mission costs (travel costs and per diem) relating to travel of project personnel on official business - other than travel on recruitment, home leave and separation, which are included under common staff costs.

Contractual services	There are five groupings under this category: (i) Training and retraining, including salaries of full time teachers on fixed term appointments, language training, technological innovations/EDP training, supervision and management training, sabbatical studies/study leave land other specialized training; (ii) External translation and interpretation contracts, including editing, typing, verbatim reporting, proof-reading and copy-preparing; (iii) External printing and binding, either globally administered by the Publications Board or exempt from Publications review; (iv) Public information production costs, including TV, Radio, archival and photographic production costs; (v) Data processing services including proprietary software/Data base acquisition and rental, Systems design and development, Audit Systems and Software; (vi) Contractual engineering, including Film, Radio, Television, Conference and Electrical engineers; and (vii) Other specialized services such as advertising and promotion, external audit, rental of radio broadcast facilities, news agency services, investment and management fees as well as revenue producing activities.
Meetings and conferences	Costs related to the preparation and holding of meetings, including travel of participants.
Rentals	Rent of premises if required to implement a project.
Operating expenses	Includes operation and maintenance of equipment, the repair and equipment, the repair and insurance of vehicles, the purchase of petrol, the repair and rental of office and computer equipment, etc; maintenace of premises.
Acquisitions	Includes all acquisitions of expendable and non-expendable equipment and materials.
Reporting costs	Cost of editing, translation, printing and distribution of reports and publications.

Sundry	This item covers expenditures such as freight charges, port clearance charges, postage and communication costs. Freight and port clearance charges related to non-expendable equipment should be included under "Acquisitions".
Hospitality	Hospitality expenses incurred in connection with receptions given in honour of participants in conferences, seminars, etc.
Programme support costs	13 per cent actual charge on programme or project expenditures.

Funds disbursed	Cash advances paid out for implementation of projects
Expenditures	Actual disbursement of funds to pay for a good or service and/or funds that have been set aside against a commitment.
Commitment	The full extent of any liability entered into by the Executive Director, or under authority delegated by him, with regard to projects and programmes.
Obligation	Action to set aside (encumber) budget funds fot the purchase of specific services, equipment and supplies to be rendered or received in the current financial period. An obligation generally entails a liability to a third party. An obligation is liquidated when it is paid (through disbursment of cash) or remains outstandign until paid or cancelled (unliquidated obligation).