



**United Nations
Environment
Programme**

Distr.: General
5 September 2005

Original: English



**Seventh meeting of the Conference of the Parties
to the Vienna Convention for the Protection
of the Ozone Layer**

Dakar, 12–16 December 2005

Item 3 (c) of the provisional agenda*

**Financial reports and budgets 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**

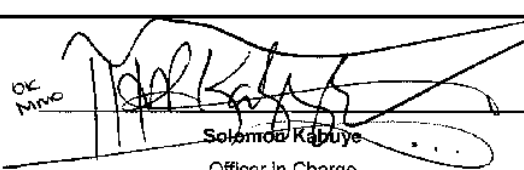
**Financial report on the Trust Fund for the Vienna Convention
for the Protection of the Ozone Layer for the first year of the
biennium 2004–2005 and expenditures for 2004 as compared
to the approved budget**

Note by the Secretariat

1. The Secretariat is circulating herewith as annex I to the present note the audited and certified financial report on the Trust Fund for the Vienna Convention for the Protection of the Ozone Layer for the first year of the biennium 2004–2005.
2. A statement prepared by the Secretariat showing actual expenditures for 2004, as compared to the approved budget for that year, is given in annex II to the present document. For the years 2002 and 2003 the expenditures have been reported in documents UNEP/OzL.Pro.15/5 and UNEP/OzL.Pro.16/5.
3. The total cost in 2004 under the Trust Fund for the Vienna Convention amounted to \$373,405, inclusive of 13 per cent programme support costs of \$42,958.
4. In the present document, all references to dollars (\$) are to United States dollars.

* UNEP/OzL.Conv.7/1.

Annex I

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 first year of biennium 2004-2005 ended 31 December 2004</u>	
Income	USD
Voluntary contributions	459,643
Interest income	55,246
Miscellaneous income	17
Total Income	514,906
Expenditure	
Staff and other personnel costs	218,133
Travel	15,000
Operating expenses	49,000
Acquisitions	48,314
Programme support costs	42,958
Total Expenditure	373,405
Excess/(shortfall) of Income over expenditure	141,501
Prior period adjustments	7,726
Net excess/(shortfall) of income over expenditure	149,227
Reserves and fund balances, beginning of period	3,216,743
Reserves and fund balances, end of period	3,365,970
II. <u>Statement of assets, liabilities, reserves and fund balances as at 31 December 2004</u>	
Assets	
Cash and term deposits	2,897,984
Voluntary contributions receivable	738,684
Inter-fund balances	57,254
Other accounts receivable	29,305
Other Assets	3,522
Total assets	3,726,749
Liabilities	
Payments or contributions received in advance	44,386
Unliquidated obligations	310,460
Other accounts payable	5,933
Total liabilities	360,779
Reserves and fund balances	
Cumulative surplus	3,365,970
Total reserves and fund balances	3,365,970
Total liabilities, reserve and fund balance	3,726,749
 <p style="text-align: center;">Solomon Kabuye Officer in Charge</p>	
ACCOUNTS SECTION	
VCL	BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON
	24/05/2005

Annex II

**EXPENDITURES FOR 2004 AS COMPARED TO THE APPROVED BUDGET OF THE
TRUST FUND FOR THE VIENNA CONVENTION**

		w/m	Vienna Convention approved 2004 budget (\$)	Actual 2004 expenditures (\$)
PROJECT PERSONNEL COMPONENT				
1100	<i>Project personnel</i>			
1101	Executive Secretary (D-2) (shared with Montreal Protocol (MP))	6	105,000	105,000
1102	Deputy Executive Secretary (D-1)	12	0	0
1103	Senior Legal Officer (P-5)	12	0	0
1104	Senior Scientific Affairs Officer (P-5) (shared with MP)	6	82,500	63,036
1105	Administrative Officer (P-4) (paid by UNEP)	12	0	0
1106	Programme Officer (Data Systems) (P-3)	12	0	0
1107	Programme Officer (Communication & Information) (P-3)	12	112,000	0
1108	Programme Officer (Monitoring & Compliance) (P-3)	12	0	0
1199	<i>Total</i>		299,500	168,036
1300	<i>Administrative support</i>			
1301	Administrative Assistant (G-7) (shared with MP)	6	10,500	10,499
1302	Personal Assistant (G-6) (paid by MP)	12	0	0
1303	Programme Assistant (G-6) (paid by Vienna Convention (VC))	12	18,300	16,939
1304	Personal Assistant (G-6) (shared with MP)	6	9,500	7,955
1305	Programme Assistant (G-6) (shared with MP)	6	9,500	4,598
1306	Documents Clerk (G-4) (paid by MP)	12	0	0
1307	Data Assistant (G-7) (paid by MP)	12	0	0
1308	Programme Assistant (G-6) (paid by UNEP)	12	0	0
1309	Logistics Assistant (G-3) (paid by UNEP)	12	0	0
1310	Bilingual Senior Secretary (G-6) (paid by VC)	6	20,000	107
1328	Promotion activities for the protection of the Ozone Layer		10,000	9,999
1399	<i>Total</i>		77,800	50,097
	<i>Staff and other personnel costs total</i>		377,300	218,133
1600	<i>TRAVEL ON OFFICIAL BUSINESS</i>			
1601	Staff travel on official business		15,000	15,000
1602	Conference Services staff travel on official business		0	0
1699	<i>Total</i>		15,000	15,000
	<i>Travel total</i>		15,000	15,000

	w/m	Vienna Convention approved 2004 budget (\$)	Actual 2004 expenditures (\$)
OPERATING EXPENSES			
5100	<i>Operation and maintenance of equipment</i>		
5101	Maintenance of equipment and others (shared with MP)		7,000
5199	<i>Total</i>		7,000
5200	<i>Reporting costs</i>		
5201	Reporting		5,000
5299	<i>Total</i>		5,000
5300	<i>Sundry</i>		
5301	Communications		25,000
5302	Freight charges (documents)		12,000
5304	Others (International Ozone Day)		5,000
5399	<i>Total</i>		42,000
	Operating expenses total		54,000
			49,000
ACQUISITIONS			
4100	<i>Expendable equipment (items under \$1,500)</i>		
4101	Miscellaneous expendables (shared with MP)		9,000
4199	<i>Total</i>		9,000
4200	<i>Non-expendable equipment (acquisitions)</i>		
4201	Personal computers and accessories		9,000
4202	Portable computers		0
4203	Other office machines (server, fax, scanner, etc.)		7,000
4204	Photocopiers		10,000
4299	<i>Total</i>		26,000
4300	<i>Premises</i>		
4301	Rental of office premises (shared with MP)		14,000
4399	<i>Total</i>		14,000
	Acquisitions total		49,000
			48,314
98	TOTAL DIRECT PROJECT COST		495,300
	Programme support costs (13%)		64,389
99	GRAND TOTAL (inclusive of programme support costs)		559,689
			373,405