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**Open-ended Working Group of the Parties to
the Montreal Protocol on Substances that
Deplete the Ozone Layer**
Twenty-fourth meeting
Montreal, 27–30 June 2005

Indicative financial report on the Trust Fund for the Montreal Protocol pursuant to decision XVI/44 of the Sixteenth Meeting of the Parties to the Montreal Protocol on Substances that Deplete the Ozone Layer

1. In paragraph 14 of decision XVI/44 of the Sixteenth Meeting of the Parties to the Montreal Protocol, the Parties requested the Secretariat to inform the Open-ended Working Group on all sources of income received, including the reserve and fund balance and interest, as well as actual and projected expenditures and commitments. In the same decision, the Parties also requested the Executive Secretary to provide an indicative report on all expenditures against the agreed budget lines.
2. Pursuant to that decision, the Secretariat is circulating herewith the present report as information to the Open-ended Working Group at its twenty-fifth session.
3. Annex I to the report covers the status of contributions to the Montreal Protocol Trust Fund as at 31 May 2005.
4. Annex II contains an indicative financial report on the Trust Fund for the Montreal Protocol. Section A of that report covers all actual expenditures against agreed budget lines for the second year of the biennium 2004–2005, ended 30 April 2005. The Secretariat will commit the funds in accordance with the budgets proposed to and approved by the Sixteenth Meeting of the Parties. The rate of expenditure for 2005 is projected at between 95 and 97 per cent as in the previous two years. Section B presents the status of the reserves and fund balances for the Montreal Protocol for the first year of the biennium 2004–2005, ended 31 December 2004.

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Annex I
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer (MP)
Status of contributions as at 31 May 2005
(Expressed in US Dollars)

COUNTRIES	Unpaid contributions for 2004 & prior yrs	Adjustments	Pledges for 2005	Collections during 2005 for prev. years	Collections during 2005 for 2005 & fut. Yrs.	Unpaid contributions for prev. yrs	Unpaid contributions for 2005	Unpaid contributions for 2005 & prior yrs
Argentina	51,697	0	33,253	0	0	51,697	33,253	84,950
Australia	0	0	55,376	0	55,376	0	0	0
Austria	0	0	29,879	0	29,879	0	0	0
Azerbaijan	(37,153)	0	0	0	0	(37,153)	0	(37,153)
Belarus	50,467	0	0	0	0	50,467	0	50,467
Belgium	0	0	37,184	0	0	0	37,184	37,184
Brazil	107,368	0	52,976	0	0	107,368	52,976	160,344
Canada	0	0	97,847	0	97,847	0	0	0
Chile	(687)	0	7,757	0	9,802	(687)	(2,045)	(2,732)
China	0	0	71,411	0	0	0	71,411	71,411
Colombia	(58)	0	5,391	0	0	(58)	5,391	5,333
Czech Rep.	0	0	6,365	0	6,365	0	0	0
Denmark	0	0	24,975	0	24,975	0	0	0
Egypt	0	0	4,174	0	0	0	4,174	4,174
Finland	0	0	18,540	0	18,540	0	0	0
France	0	0	209,747	0	0	0	209,747	209,747
Georgia	13,594	0	0	0	0	13,594	0	13,594
Germany	0	0	301,298	0	0	0	301,298	301,298
Greece	12,098	0	18,435	12,098	0	0	18,435	18,435
Hungary	0	0	4,383	0	4,383	0	0	0
India	0	0	14,644	0	0	0	14,644	14,644
Indonesia	(9,386)	0	4,939	0	0	(9,386)	4,939	(4,447)
Iran	13,690	0	5,461	0	0	13,690	5,461	19,151
Ireland	0	0	12,174	0	0	0	12,174	12,174
Israel	9,320	0	16,244	9,320	9,599	0	6,645	6,645
Italy	(34,182)	0	169,919	0	0	(34,182)	169,919	135,737
Japan	0	0	677,172	0	0	0	677,172	677,172
Korea, Rep. of	4,571	0	62,472	4,571	35,206	0	27,266	27,266
Kuwait	0	0	5,635	0	5,635	0	0	0
Libyan A. Jamahiriya	2,709	0	4,591	0	0	2,709	4,591	7,300
Malaysia	0	0	7,061	0	0	0	7,061	7,061
Mexico	27,432	0	65,498	0	65,173	27,432	325	27,757
Netherlands	0	0	58,785	0	0	0	58,785	58,785
New Zealand	25	0	7,687	0	7,712	25	(25)	0
Norway	(0)	0	23,618	0	23,618	(0)	0	(0)
Peru	8,198	0	0	0	0	8,198	0	8,198
Philippines	42	0	0	0	0	42	0	42
Poland	0	0	16,035	0	0	0	16,035	16,035
Portugal	10,376	0	16,348	10,376	16,348	0	0	0
Russian Fed.	0	0	38,262	0	0	0	38,262	38,262
Saudi Arabia	(32)	0	24,801	0	0	(32)	24,801	24,769
Singapore	0	0	13,496	0	13,496	0	0	0
South Africa	0	0	10,157	0	0	0	10,157	10,157
Spain	0	0	87,655	0	0	0	87,655	87,655
Sweden	(7)	0	34,714	0	34,414	(7)	300	293
Switzerland	0	0	41,636	0	41,636	0	0	0
Thailand	0	0	7,270	0	7,270	0	0	0
Turkey	0	0	12,940	0	0	0	12,940	12,940
U. A. E.	20,390	0	8,174	0	8,154	20,390	20	20,410
U.K.	0	0	213,121	0	0	0	213,121	213,121
U.S.A.	3,315,241	0	765,244	0	0	3,315,241	765,244	4,080,485
Uzbekistan	4,654	0	0	0	0	4,654	0	4,654
Venezuela	(23,952)	0	5,948	0	0	(23,952)	5,948	(18,004)
Yugoslavia	43,724	0	0	0	0	43,724	0	43,724
European Union	798	0	86,960	0	0	798	86,960	87,758
Total	3,590,937	0	3,497,652	36,365	515,428	3,554,572	2,982,224	6,536,796
Grand Total	3,590,937	0	3,497,652	36,365	515,428	3,554,572	2,982,224	6,536,796

N.B.: Negative amounts mean credit to the Government.

Annex II-A
INDICATIVE REPORT
EXPENDITURES AS AT 30 APRIL 2005 AS COMPARED TO THE APPROVED BUDGET OF THE
TRUST FUND FOR THE MONTREAL PROTOCOL

w/m	Montreal Protocol approved 2005 budget	Actual expenditures as at 30 April 2005
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10 PROJECT PERSONNEL COMPONENT

1100 Project personnel

1101	Executive Secretary (D-2)	6	115,000	87,142
1102	Deputy Executive Secretary (D-1)	12	150,000	86,614
1103	Senior Legal Officer (P-5)	12	130,000	53,571
1104	Senior Scientific Affairs Officer (P-5)	6	82,500	50,134
1105	Administrative Officer (P-4) (paid by UNEP)		0	0
1106	Programme Officer (Database Management) (P-3)	12	100,000	36,460
1107	Programme Officer (Communication & Information) P-3 (to be paid from VC)		0	0
1108	Programme Officer (Monitoring & Compliance) (P-3)	12	112,000	30,379

1199 Sub-total 689,500 344,301

1200 Consultants

1201	Assistance in data reporting, analysis and promotion of implementation of the Protocol		50,000	5,500
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1299 Sub-total 50,000 5,500

1300 Administrative support

1301	Administrative Assistant (G-7) (shared with VC)	6	11,776	9,731
1302	Personal Assistant (G-6)	12	22,430	8,665
1303	Programme Assistant (G-6) (paid by VC)		0	0
1304	Information Assistant (G-6) (shared with VC)	6	11,776	7,129
1305	Programme Assistant (G-6) (shared with VC)	6	11,776	7,971
1306	Documents Clerk (G-4)	12	11,215	6,634
1307	Data Assistant (G-6)	12	22,654	8,742
1308	Programme Assistant (G-6) (paid by UNEP)		0	0
1309	Logistics Assistant (G-3) (paid by UNEP)		0	0
1310	Bilingual Senior Secretary (G-6) (to be paid from VC)		0	0
1320	Temporary assistance		16,822	3,690
1321	CSC - MP Open-ended working group meetings		420,000	513
1322	CSC - MP Preparatory and Parties meetings		350,000	306
1323	CSC - MP Assessment panel meetings		168,300	61,500
1324	CSC - MP Bureau meetings		20,000	105

			w/m	Montreal Protocol approved 2005 budget	Actual expenditures as at 30 April 2005
	1325	CSC - Committee meetings		74,000	0
	1326	MP Informal consultation meetings to promote ratification and compliance		5,000	9
	1399	<i>Sub-total</i>		<i>1,145,749</i>	<i>114,995</i>
	1600	<i>Travel on Official Business</i>			
	1601	Staff travel on official business		150,000	82,881
	1602	CGCS Staff travel on official business		15,000	5,215
	1699	<i>Sub-total</i>		<i>165,000</i>	<i>88,097</i>
1999	Component Total			2,050,249	552,893
30	TRAINING COMPONENT				
	3300	<i>Meetings/Conferences (Participation of developing countries)</i>			
	3301	Assessment panel meetings		540,000	175,849
	3302	Preparatory and Parties Meetings		350,000	0
	3303	Open-ended working group meetings		300,000	5,738
	3304	Bureau meetings		40,000	0
	3305	Implementation Committee meetings		125,000	3,491
	3306	Consultations in an informal meeting (Dec. XII/10)		20,000	0
	3399	<i>Sub-total</i>		<i>1,375,000</i>	<i>185,078</i>
3999	Component Total			1,375,000	185,078
40	EQUIPMENT AND PREMISES COMPONENT				
	4100	<i>Expendable equipment (items under \$1,500)</i>			
	4101	Miscellaneous expendables (shared with VC)		17,000	16
	4199	<i>Sub-total</i>		<i>17,000</i>	<i>16</i>
	4200	<i>Non-expendable equipment</i>			
	4201	Personal computers and accessories		5,000	0
	4202	Portable computers		0	0
	4203	Other office machines (server, fax, scanner, etc.)		5,000	2,441
	4204	Photocopiers		10,000	1,446
	4299	<i>Sub-total</i>		<i>20,000</i>	<i>3,887</i>
	4300	<i>Premises rental</i>			
	4301	Rental of office premises (shared with VC)		40,000	0
	4399	<i>Sub-total</i>		<i>40,000</i>	<i>0</i>
4999	Component Total			77,000	3,904

w/m	Montreal Protocol approved 2005 budget	Actual expenditures as at 30 April 2005
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50 MISCELLANEOUS COMPONENT

5100	<i>Operation and maintenance of equipment</i>		
5101	Maintenance of equipment and others (shared with VC)	17,500	0
5199	<i>Sub-total</i>	17,500	0
5200	<i>Reporting costs</i>		
5201	Reporting	54,000	7,466
5202	Reporting (Technical Assessment Panels)	15,000	0
5203	Reporting (Protocol awareness)	5,000	0
5299	<i>Sub-total</i>	74,000	7,466
5300	<i>Sundry</i>		
5301	Communications	35,000	0
5302	Freight charges (documents)	60,000	13,678
5303	Training	6,000	1,720
5304	Others (International Ozone Day)	12,000	0
5399	<i>Sub-total</i>	113,000	15,398
5400	<i>Hospitality and entertainment</i>		
5401	Hospitality	10,000	0
5499	<i>Sub-total</i>	10,000	0
5999	Component Total	214,500	22,863
99	TOTAL DIRECT PROJECT COST	3,716,749	764,738
	Programme Support Cost (13%)	483,176	99,416
99	GRAND TOTAL (inclusive of Programme Support Cost)	4,199,925	864,154

Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.

I. 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</u>	USD
Voluntary contributions	2,290,015
Interest income	144,980
Miscellaneous income	39
Total Income	2,435,034
<u>Expenditure</u>	
Staff and other personnel costs	2,131,698
Contractual services	494,360
Travel	165,000
Operating expenses	1,835,663
Acquisitions	52,827
Programme support costs	608,233
Total Expenditure	5,287,781
Excess/(shortfall) of income over expenditure	(2,852,747)
Prior period adjustments	(20,332)
Net excess/(shortfall) of income over expenditure	(2,873,079)
Reserves and fund balances, beginning of period	10,483,926
Reserves and fund balances, end of period	7,610,847

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

<u>Assets</u>	
Cash and term deposits	6,523,300
Voluntary contributions receivable	3,696,315
Other accounts receivable	285,855
Other Assets	28,692
Total assets	10,534,162
<u>Liabilities</u>	
Payments or contributions received in advance	105,450
Unliquidated obligations	2,790,984
Interfund balances	14,463
Other accounts payable	12,418
Total liabilities	2,923,315
<u>Reserves and fund balances</u>	
Cumulative surplus	7,610,847
Total reserves and fund balances	7,610,847
Total liabilities, reserve and fund balance	10,534,162

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MIMO

Solomon Kabuye

Officer in Charge

ACCOUNTS SECTION

Status of Contributions as at 31 December 2004
(United States Dollars)

ANNEX II-B

Countries/ Organisations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004	Revaluations	Net pledges	Collections for future years	Collections in 2004 for 2004 and prior years	Unpaid pledges for 2004 and prior years
MPL	Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.							
Algeria	-	-	-	-	-	-	-	-
Argentina	54,025	-	21,762	-	21,762	-	24,090	51,697
Australia	-	-	36,540	-	36,540	-	36,540	-
Austria	25	-	21,268	-	21,268	-	21,293	-
Azerbaijan	-	-	-	-	-	37,153	-	-
Belarus	50,468	-	-	-	-	-	-	50,468
Belgium	-	-	25,356	-	25,356	-	25,356	-
Brazil	53,692	-	53,676	-	53,676	-	-	107,368
Canada	-	-	57,449	-	57,449	-	57,449	-
Chile	-	-	4,761	-	4,761	687	4,761	-
China	-	-	34,406	-	34,406	-	34,406	-
Colombia	77	-	4,514	-	4,514	58	4,591	-
Croatia	-	-	-	-	-	-	-	-
Czech Republic	-	-	4,559	-	4,559	-	4,559	-
Denmark	-	-	16,821	-	16,821	-	16,821	-
Finland	-	-	11,723	-	11,723	-	11,723	-
France	-	-	145,216	-	145,216	-	145,216	-
Georgia	13,594	-	-	-	-	-	-	13,594
Germany	-	-	219,396	-	219,396	-	219,396	-
Greece	-	7	12,105	-	12,105	-	7	12,105
Hungary	-	-	2,695	-	2,695	-	2,695	-
India	-	-	7,658	-	7,658	-	7,658	-
Indonesia	9,386	-	4,492	-	4,492	9,386	13,878	-
Iran	43,581	-	6,109	-	6,109	-	36,000	13,690
Ireland	-	-	6,603	-	6,603	-	6,603	-
Israel	-	-	9,320	-	9,320	-	-	9,320
Italy	-	-	113,746	-	113,746	34,182	113,746	-
Japan	-	-	438,293	-	438,293	-	438,293	-
Republic of Korea	-	-	41,571	-	41,571	-	37,000	4,571
Kuwait	-	-	3,301	-	3,301	-	3,301	-
Libyan Arab Jamahiriya	2,709	-	-	-	-	-	-	2,709
Malaysia	-	-	5,278	-	5,278	-	5,278	-
Maldives	-	-	1,500	-	1,500	-	1,500	-
Mexico	31,915	-	24,390	-	24,390	-	28,873	27,432
Netherlands	-	-	39,033	-	39,033	-	39,033	-
New Zealand	-	-	5,412	-	5,412	-	5,412	-
Nigeria	-	-	-	-	-	-	-	-
Norway	-	-	14,508	-	14,508	-	14,508	-
Peru	5,548	-	2,650	-	2,650	-	-	8,198
Philippines	42	-	-	-	-	-	42	-
Poland	-	-	8,489	-	8,489	-	8,489	-
Portugal	-	-	10,376	-	10,376	-	-	10,376
Russian Federation	-	-	26,950	-	26,950	-	26,950	-
Saudi Arabia	-	-	12,442	-	12,442	32	12,442	-
Singapore	15	-	8,826	-	8,826	-	8,841	-
South Africa	9,166	(9,166)	18,329	-	18,329	-	18,329	-
Spain	-	-	56,567	-	56,567	-	56,567	-
Sweden	25	-	23,059	-	23,059	-	23,084	-
Switzerland	-	-	28,612	-	28,612	-	28,612	-
Thailand	-	-	6,603	-	6,603	-	6,603	-
Turkey	-	-	9,882	-	9,882	-	9,882	-
Ukraine	-	-	-	-	-	-	-	-
United Arab Emirates	20,370	-	4,537	-	4,537	-	4,537	20,370
United Kingdom	-	-	124,330	-	124,330	-	124,330	-
United States of America	3,421,156	-	494,085	-	494,085	-	600,000	3,315,241
Uzbekistan	4,654	-	-	-	-	-	-	4,654
Venezuela	-	-	4,671	-	4,671	23,952	4,671	-
Yugoslavia	43,724	-	-	-	-	-	-	43,724
European Union	432	-	56,146	-	56,146	-	55,780	798
MPL Total	3,764,604	(9,159)	2,290,015	-	2,290,015	105,450	2,349,145	3,696,315