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**Seventeenth Meeting of the Parties to
the Montreal Protocol on Substances that
Deplete the Ozone Layer**
Dakar, 12–16 December 2005
Item 3 (c) of the provisional agenda*

**Financial reports and budgets of the trust funds of the Vienna Convention
for the Protection of the Ozone Layer and the Montreal Protocol
on Substances that Deplete the Ozone Layer**

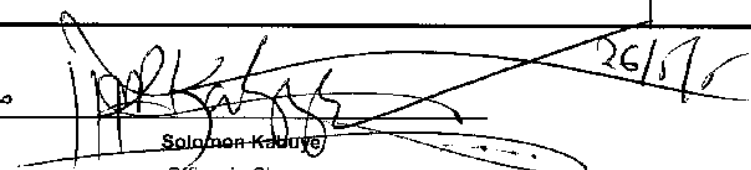
**Financial report on the Trust Fund for the Montreal Protocol on
Substances that Deplete the Ozone Layer for the first year of the biennium
2004–2005 and expenditures for 2004 as compared to the approved budget**

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 Montreal Protocol on Substances that Deplete 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 attached as annex II to the present document.
3. 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 Governments. The total cost in 2004 under the Trust Fund for the Montreal Protocol amounted to \$5,287,781, inclusive of 13 per cent programme support costs of \$608,233. Also, additional voluntary contributions were received from the European Commission (\$114,378) and the Netherlands (\$22,180) for the Co-Chair of the Technology and Economic Assessment Panel.
4. In the present document, all references to dollars (\$) are to United States dollars.

* UNEP/OzL.Pro.17/1.

Annex I

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	
Income	USD
Voluntary contributions	2,290,015
Interest income	144,980
Miscellaneous income	39
Total Income	2,435,034
Expenditure	
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	
Assets	
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
Liabilities	
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
Reserves and fund balances	
Cumulative surplus	7,610,847
Total reserves and fund balances	7,610,847
Total liabilities, reserve and fund balance	10,534,162
 OK Mwa Solomon Kaduwa Officer in Charge	
ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
MPL	24/05/2005

Annex II**EXPENDITURES FOR 2004 AS COMPARED TO THE APPROVED BUDGET OF THE
TRUST FUND FOR THE MONTREAL PROTOCOL**

		w/m	Montreal Protocol approved 2004 budget (\$)	Actual 2004 expenditures (\$)
PROJECT PERSONNEL COMPONENT				
1100	<i>Project personnel</i>			
1101	Executive Secretary (D-2) (shared with the Vienna Convention (VC))	6	105,000	105,000
1102	Deputy Executive Secretary (D-1)	12	160,000	160,000
1103	Senior Legal Officer (P-5)	12	120,000	120,000
1104	Senior Scientific Affairs Officer (P-5) (shared with VC)	6	82,500	80,986
1105	Administrative Officer (P-4) (paid by UNEP)	12	0	0
1106	Programme Officer (Data Systems) (P-3)	12	95,000	95,000
1107	Programme Officer (Communication & Information)(P-3)	12	0	0
1108	Programme Officer (Monitoring & Compliance) (P-3)	12	47,000	42,633
1199	<i>Total</i>		609,500	603,620
1300	<i>Administrative support</i>			
1301	Administrative Assistant (G-7) (shared with VC)	6	11,109	10,338
1302	Personal Assistant (G-6) (paid by MP)	12	21,160	18,847
1303	Programme Assistant (G-6) (paid by VC)	12	0	0
1304	Personal Assistant (G-6) (shared with VC)	6	11,109	10,786
1305	Programme Assistant (G-6) (shared with VC)	6	11,109	10,817
1306	Documents Clerk (G-4) (paid by MP)	12	10,580	10,431
1307	Data Assistant (G-7) (paid by MP)	12	21,372	19,483
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)	12	0	0
1320	Temporary Assistance		15,870	15,870
1321	Conference-servicing costs (CSC) - Open-ended Working Group meetings		450,000	447,470
1322	CSC – Preparatory and Parties' Meetings (shared with VC every three years)		500,000	499,365
1323	CSC – Assessment Panel meetings		100,000	97,210
1324	CSC – Bureau meetings		20,000	17,318
1325	CSC – Committee meetings		70,000	69,885
1326	CSC – MP informal consultation meetings		5,000	603
1329	Extraordinary Meeting of the Parties		300,000	299,656
1399	<i>Total</i>		1,547,309	1,528,078
	<i>Staff and other personnel costs total</i>		2,156,809	2,131,698

SUBCONTRACT COMPONENT		w/m	Montreal Protocol approved 2004 budget (\$)	Actual 2004 expenditures (\$)
1200	<i>Consultants</i>			
1201	Assistance in data-reporting, analysis, promotion of implementation of the Protocol		50,000	34,700
1299	<i>Total</i>		<i>50,000</i>	<i>34,700</i>
2300	<i>Subcontracts (for commercial purposes)</i>			
2301	Study of the financial mechanism of the Montreal Protocol		500,000	459,660
2399	<i>Total</i>		<i>500,000</i>	<i>459,660</i>
	<i>Subcontracts total</i>		<i>550,000</i>	<i>494,360</i>
1600	<i>TRAVEL ON OFFICIAL BUSINESS</i>			
1601	Staff travel on official business		150,000	150,000
1602	Conference Services staff travel on official business		15,000	15,000
1699	<i>Total</i>		<i>165,000</i>	<i>165,000</i>
	<i>Travel total</i>		<i>165,000</i>	<i>165,000</i>
OPERATING EXPENSES				
3300	<i>Participation of developing countries</i>			
3301	Assessment Panel meetings		520,000	513,304
3302	Preparatory and Parties' meetings		350,000	348,010
3303	Open-ended Working Group meetings		300,000	289,200
3304	Bureau meetings		40,000	35,820
3305	Committee meetings		115,000	110,423
3306	Meetings for the promotion of the Protocol among non-Parties		20,000	20,000
3308	Extraordinary Meeting of the Parties		300,000	300,000
3399	<i>Total</i>		<i>1,645,000</i>	<i>1,616,758</i>
5100	<i>Operation and maintenance of equipment</i>			
5101	Maintenance of equipment and others (shared with VC)		14,500	14,500
5199	<i>Total</i>		<i>14,500</i>	<i>14,500</i>
5200	<i>Reporting costs</i>			
5201	Reporting		54,000	52,058
5202	Reporting (Technical Assessment Panels)		10,000	9,315
5203	Reporting (Protocol awareness)		5,000	4,976
5299	<i>Total</i>		<i>69,000</i>	<i>66,350</i>

		w/m	Montreal Protocol approved 2004 budget (\$)	Actual 2004 expenditures (\$)
5300	<i>Sundry</i>			
	5301		35,000	30,989
	5302		75,000	74,802
	5303		6,000	5,660
	5304		12,000	11,272
	5399		<i>Total</i>	<i>Total</i>
			128,000	122,723
5400	<i>Hospitality</i>			
	5401		14,500	14,500
	5499		<i>Total</i>	<i>Total</i>
			14,500	14,500
	<i>Exchange loss</i>		0	833
	Operating expenses total		1,871,000	1,835,663
ACQUISITIONS				
4100	<i>Expendable equipment (items under \$1,500)</i>			
	4101		17,000	14,050
	4199		<i>Total</i>	<i>Total</i>
			17,000	14,050
4200	<i>Non-expendable equipment (acquisitions)</i>			
	4201		2,500	2,286
	4202		0	0
	4203		5,000	2,991
	4204		0	0
	4299		<i>Total</i>	<i>Total</i>
			7,500	5,277
4300	<i>Premises</i>			
	4301		33,500	33,500
	4399		<i>Total</i>	<i>Total</i>
			33,500	33,500
	Acquisitions total		58,000	52,827
98	TOTAL DIRECT PROJECT COST		4,800,809	4,679,548
	Programme support costs (13%)		624,105	608,233
99	GRAND TOTAL (inclusive of programme support costs)		5,424,914	5,287,781