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**Eighteenth Meeting of the Parties to  
the Montreal Protocol on Substances that  
Deplete the Ozone Layer**

New Delhi, 30 October–3 November 2006  
Item 4 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 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 biennium  
2004–2005 and expenditures for 2005 as compared to the  
approved budgets**

**Note by the Secretariat**

1. Annex I to the present addendum to document UNEP/OzL.Pro.18/4 contains a statement prepared by the Secretariat showing actual expenditures for 2005 as compared to the approved budgets for that year. Annex II reproduces the audited and 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 biennium 2004–2005 ended 31 December 2005.
2. 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 costs in 2005 under the Trust Fund for the Montreal Protocol amounted to \$4,214,368, inclusive of 13 per cent programme support costs of \$484,369, and the total costs under the Trust Fund for the Vienna Convention amounted to \$1,206,996, inclusive of 13 per cent programme support costs of \$138,856.
3. Additional contributions were received from the following countries: Canada (CAD 100,000), Finland (EUR 10,000) and Switzerland (USD 50,000) for the organization of the joint seventh meeting of the Conference of the Parties to the Vienna Convention and Seventeenth Meeting of the Parties to the Montreal Protocol; Sweden (SEK 350,000) for participation of developing countries in the joint seventh meeting of the Conference of the Parties to the Vienna Convention and Seventeenth Meeting of the

\* UNEP/OzL.Pro.18/1.

Parties to the Montreal Protocol; and the Netherlands (EUR 20,000) and the United Kingdom of Great Britain and Northern Ireland (EUR 4,500) for the activities of the Co-Chairs of the Technology and Economic Assessment Panel.

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

## Annex I

## Expenditures for 2005 as compared to the approved budgets of the trust funds for the Vienna Convention and the Montreal Protocol

	w/m	Montreal Protocol Approved 2005 budget (\$)	Actual 2005 expenditures (\$)	w/m	Vienna Convention Approved 2005 budget (\$)	Actual 2005 expenditures (\$)
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## 10 PROJECT PERSONNEL COMPONENT

*1100 Project personnel*

1101	Executive Secretary (D-2) (shared between Vienna Convention (VC) and Montreal Protocol (MP))	6	115,000	115,000	6	115,000	115,000
1102	Deputy Executive Secretary (D-1)	12	210,000	207,917		0	0
1103	Senior Legal Officer (P-5)	12	150,000	150,000		0	0
1104	Senior Scientific Affairs Officer (P-5) (shared between VC and MP)	6	82,500	82,500	6	82,500	79,936
1105	Administrative Officer (P-4) (paid by UNEP)		0	0		0	0
1106	Programme Officer (data systems) (P-3)	12	110,000	110,000		0	0
1107	Programme Officer (communication and information) (P-3)		0	0	12	112,000	111,684
1108	Programme Officer (monitoring and compliance) (P-3)	12	112,000	111,688		0	0
1199	<i>Total</i>		<i>779,500</i>	<i>777,105</i>		<i>309,500</i>	<i>306,620</i>

*1300 Administrative support*

1301	Administrative Assistant (G-7)	6	13,000	13,000	6	13,000	13,130
1302	Personal Assistant (G-6)	12	24,750	24,750		0	0
1303	Programme Assistant (G-6) (paid by VC)		0	0	12	20,000	19,887
1304	Personal Assistant (G-6)	6	11,000	11,000	6	11,000	11,110
1305	Programme Assistant (G-6)	6	10,000	10,000	6	10,000	9,498
1306	Documents Clerk (G-4)	12	16,500	16,500		0	0
1307	Data Assistant (G-7)	12	24,000	24,000		0	0
1308	Programme Assistant (G-6) (paid by UNEP)		0	0		0	0
1309	Logistics Assistant (G-3) (paid by UNEP)		0	0		0	0
1310	Bilingual Senior Secretary (G-6)		0	0	12	18,000	17,930
1320	Temporary assistance		17,000	17,000		0	0

		Montreal Protocol w/m Approved 2005 budget (\$)	Actual 2005 expenditures (\$)	Vienna Convention w/m Approved 2005 budget (\$)	Actual 2005 expenditures (\$)
1321	Conference servicing costs (CSC) – Open-ended Working Group meetings	420,000	420,000	0	0
1322	CSC – preparatory meetings and meetings of the Parties (MP, but shared with VC every three years)	350,000	349,716	210,000	207,928
1323	CSC – Assessment Panel meetings	168,300	167,704	0	0
1324	CSC – Bureau meetings	20,000	20,000	20,000	19,000
1325	CSC – Committee meetings	74,000	74,000	0	0
1326	CSC – MP informal consultation meetings	10,000	9,009	0	0
1327	CSC – science managers’ meeting	0	0	28,000	27,319
1328	Promotion activities for the protection of the Ozone Layer	0	0	10,000	9,000
1399	<i>Total</i>	<i>1,158,550</i>	<i>1,156,679</i>	<i>340,000</i>	<i>334,803</i>
	<b><i>Staff and other personnel costs total</i></b>	<b><i>1,938,050</i></b>	<b><i>1,933,784</i></b>	<b><i>649,500</i></b>	<b><i>641,422</i></b>
1200	<i>Consultants</i>				
1201	Assistance in data reporting and analysis, promotion of implementation of the Protocol	50,000	40,000	0	0
1299	<i>Total</i>	<i>50,000</i>	<i>40,000</i>	<i>0</i>	<i>0</i>
	<b><i>Contractual services total</i></b>	<b><i>50,000</i></b>	<b><i>40,000</i></b>	<b><i>0</i></b>	<b><i>0</i></b>
1600	<i>Travel on official business</i>				
1601	Staff travel on official business	150,000	149,916	30,000	30,194
1602	Conference Services staff travel on official business	15,000	14,995	0	0
1699	<i>Total</i>	<i>165,000</i>	<i>164,911</i>	<i>30,000</i>	<i>30,194</i>
	<b><i>Travel total</i></b>	<b><i>165,000</i></b>	<b><i>164,911</i></b>	<b><i>30,000</i></b>	<b><i>30,194</i></b>

## OPERATING EXPENSES

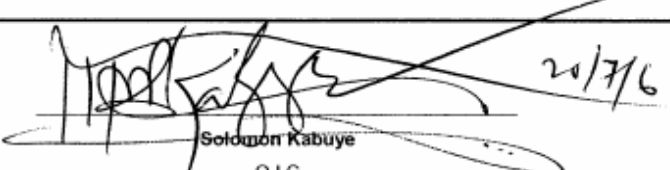

 3300 *Participation of developing countries*

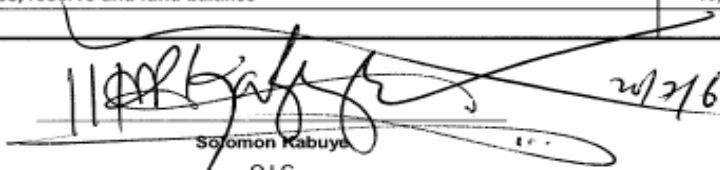
3301	Assessment Panel meetings	500,000	500,000	0	0
3302	Preparatory and Parties’ meetings	350,000	349,682	125,000	123,000
3303	Open-ended Working Group meetings	300,000	299,305	0	0
3304	Bureau meetings	20,000	20,000	20,000	16,999
3305	Committee meetings	135,000	135,000	0	0
3306	Meetings for the promotion of the Protocol among non-Parties	10,000	10,000	0	0



	Montreal Protocol w/m Approved 2005 budget (\$)	Actual 2005 expenditures (\$)	Vienna Convention w/m Approved 2005 budget (\$)	Actual 2005 expenditures (\$)
<i>4200 Non-expendable equipment (acquisitions)</i>				
4201 Personal computers and accessories	5,000	2,714	0	0
4202 Portable computers	2,000	1,708	0	0
4203 Other office machines (server, fax, scanner, etc.)	7,000	7,000	0	0
4204 Photocopiers	4,000	4,000	0	0
4299 <i>Total</i>	<i>18,000</i>	<i>15,422</i>	<i>0</i>	<i>0</i>
<i>4300 Premises</i>				
4301 Rental of office premises (shared between MP and VC)	27,000	27,000	14,000	8,982
4399 <i>Total</i>	<i>27,000</i>	<i>27,000</i>	<i>14,000</i>	<i>8,982</i>
<i>Acquisitions total</i>	<i>62,000</i>	<i>58,782</i>	<i>23,000</i>	<i>17,982</i>
98 TOTAL DIRECT PROJECT COSTS	3,746,820	3,729,998	1,091,300	1,068,141
Programme support costs (13%)	487,086	484,369	141,869	138,856
<b>99 GRAND TOTAL (inclusive of programme support costs)</b>	<b>4,233,906</b>	<b>4,214,368</b>	<b>1,233,169</b>	<b>1,206,996</b>

## Annex II

<b>Trust Fund for the Vienna Convention for the Protection of the Ozone Layer</b>		
<b>I. Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005</b>		
	<b>USD</b>	
<b>Income</b>		
Voluntary contributions	1,515,918	
Interest income	146,386	
<b>Total Income</b>	<b>1,662,304</b>	
<b>Expenditure</b>		
Staff and other personnel costs	859,555	
Travel	45,194	
Operating expenses	427,542	
Acquisitions	66,296	
Programme support costs	181,814	
<b>Total Expenditure</b>	<b>1,580,401</b>	
<b>Excess/(shortfall) of income over expenditure</b>	<b>81,903</b>	
Prior period adjustments	218,120	
<b>Net excess/(shortfall) of income over expenditure</b>	<b>300,023</b>	
Reserves and fund balance, beginning of period	3,216,743	
<b>Reserves and fund balance, end of period</b>	<b>3,516,766</b>	
<b>II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2005</b>		
<b>Assets</b>		
Cash pool - US dollar	3,453,464	
Voluntary contributions receivable	873,087	
Other accounts receivable	34,367	
<b>Total assets</b>	<b>4,360,918</b>	
<b>Liabilities</b>		
Payments or contributions received in advance	29,066	
Unliquidated obligations	437,371	
Inter-fund balances payable	360,067	
Other accounts payable	17,648	
<b>Total liabilities</b>	<b>844,152</b>	
<b>Reserves and fund balance</b>		
Cumulative surplus	3,516,766	
<b>Total reserves and fund balance</b>	<b>3,516,766</b>	
<b>Total liabilities, reserve and fund balance</b>	<b>4,360,918</b>	
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<b>Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer</b>	
<b>I. Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005</b>	
<b>Income</b>	<b>USD</b>
Voluntary contributions	5,787,667
Interest income	322,479
Miscellaneous income	39
<b>Total Income</b>	<b>6,110,185</b>
<b>Expenditure</b>	
Staff and other personnel costs	4,065,482
Contractual services	534,360
Travel	329,911
Operating expenses	3,368,184
Acquisitions	111,610
Programme support costs	1,092,602
<b>Total Expenditure</b>	<b>9,502,149</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(3,391,964)</b>
Prior period adjustments	1,102,406
Net excess/(shortfall) of income over expenditure	(2,289,558)
Transfer to reserves	(314,994)
Reserves and fund balance, beginning of period	10,483,926
<b>Reserves and fund balance, end of period</b>	<b>7,879,374</b>
Operating reserves, beginning of period	-
<b>Operating reserves, end of period</b>	<b>314,994</b>
<b>II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2005</b>	
<b>Assets</b>	
Cash pool - US dollar	6,494,288
Voluntary contributions receivable	4,027,059
Other accounts receivable	282,948
Other assets	10,488
<b>Total assets</b>	<b>10,814,783</b>
<b>Liabilities</b>	
Payments or contributions received in advance	76,958
Unliquidated obligations	1,770,989
Inter-fund balances payable	716,958
Other accounts payable	55,510
<b>Total liabilities</b>	<b>2,620,415</b>
<b>Reserves and fund balance</b>	
Operating reserves	314,994
Cumulative surplus	7,879,374
<b>Total reserves and fund balance</b>	<b>8,194,368</b>
<b>Total liabilities, reserve and fund balance</b>	<b>10,814,783</b>
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