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**Nineteenth Meeting of the Parties to
the Montreal Protocol on Substances that
Deplete the Ozone Layer**
Montreal, 17 – 21 September 2007
Item 3 of the provisional agenda for the preparatory segment*

**Financial reports 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 and budgets of the
Montreal Protocol**

**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 first Year of
the biennium 2006–2007 and expenditures for 2006 as compared
to the approved budgets**

Report of the Secretariat

1. The present document is an addendum to document UNEP/OzL.Pro.19/5, which contains in its annexes the revised approved 2007 and proposed 2008 and 2009 budgets of the Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.
2. Annex I to the present document contains the certified financial report on the trust funds for the Vienna Convention and the Montreal Protocol for the first year (ending 31 December 2006) of the biennium 2006–2007. Annex II to the present document contains a table prepared by the Secretariat showing actual expenditures for 2006, as compared to the approved budgets for that year.
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 Parties. The total costs in 2006 under the trust fund for the Montreal Protocol amounted to \$4,531,982, inclusive of 13 per cent programme support costs of \$521,378. The total costs under the trust fund for the Vienna Convention amounted to \$863,699, inclusive of 13 per cent programme support costs of \$99,364.
4. Earmarked contributions were received from the following Parties: India (\$184,188) for the organization of the Eighteenth Meeting of the Parties to the Montreal Protocol; the European

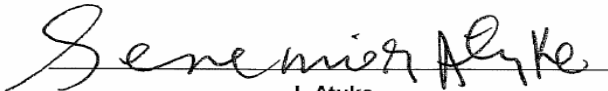
* UNEP/OzL.Pro.19/1.

Commission (€100,000) for the activities of the co-chairs of the Technology and Economic Assessment Panel and the Methyl Bromide Technical Options Committee; and Switzerland (€10,000) for the activities of the co-chair of the Methyl Bromide Technical Options Committee. Pledges were also received from Finland and Sweden in the amounts of €20,000 and SEK 500,000 respectively, for travel of representatives from developing countries and least developed countries.

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

Annex I

Certified financial report on the trust funds for the Vienna Convention and the Montreal Protocol for the first year (ending 31 December 2006) of the biennium 2006–2007

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 the biennium 2006-2007 ended 31 December 2006</u>		
	USD in '000	
<u>Income</u>		
Voluntary contributions	511	
Interest income	171	
Total Income	682	
<u>Expenditure</u>		
Staff and other personnel costs	426	
Contractual Services	199	
Travel	15	
Operating expenses	94	
Acquisitions	30	
Programme support costs	99	
Total Expenditure	863	
Excess/(shortfall) of income over expenditure	(181)	
Prior period adjustments	-	
Net excess/(shortfall) of income over expenditure	(181)	
Savings on cancellation of prior years unliquidated obligations	83	
Reserves and fund balance, beginning of period	3,517	
Reserves and fund balance, end of period	3,419	
II. <u>Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2006</u>		
<u>Assets</u>		
Cash pool - US dollar	3,241	
Voluntary contributions receivable	852	
Other accounts receivable	113	
Total assets	4,206	
<u>Liabilities</u>		
Payments or contributions received in advance	25	
Unliquidated obligations	368	
Inter-fund balances payable	383	
Other accounts payable	11	
Total liabilities	787	
<u>Reserves and fund balance</u>		
Cumulative surplus	3,419	
Total reserves and fund balance	3,419	
Total liabilities, reserve and fund balance	4,206	
 J. Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON		
VCL		08/06/2007

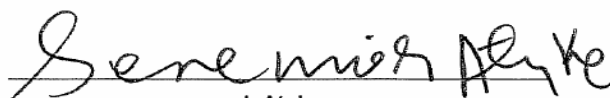
Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.

I. Statement of income and expenditure and changes in reserves and fund balances for the first year of the biennium 2006-2007 ended 31 December 2006

	USD in '000
Income	
Voluntary contributions	4,092
Interest income	319
Miscellaneous income	28
Total Income	4,439
Expenditure	
Staff and other personnel costs	2,100
Contractual services	46
Travel	225
Operating expenses	1,582
Acquisitions	58
Programme support costs	521
Total Expenditure	4,532
Excess/(shortfall) of income over expenditure	(93)
Prior period adjustments	(34)
Net excess/(shortfall) of income over expenditure	(127)
Savings on cancellation of prior years unliquidated obligations	227
Transfer to reserves	(24)
Reserves and fund balance, beginning of period	7,879
Reserves and fund balance, end of period	7,955
Operating reserves, beginning of period	315
Operating reserves, end of period	339

II. Combined statement of assets, liabilities, reserves and fund balance as at 31 December 2006

Assets	
Cash pool - US dollar	6,200
Voluntary contributions receivable	4,089
Other accounts receivable	310
Other assets	1
Total assets	10,600
Liabilities	
Payments or contributions received in advance	85
Unliquidated obligations	1,844
Inter-fund balances payable	331
Other accounts payable	46
Total liabilities	2,306
Reserves and fund balance	
Operating reserves	339
Cumulative surplus	7,955
Total reserves and fund balance	8,294
Total liabilities, reserve and fund balance	10,600



J. Atuke

Chief

ACCOUNTS SECTION

MPL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

08/06/2007

Annex II

Expenditures for 2006 as compared to the approved budget of the trust funds for the Montreal Protocol and the Vienna Convention

		Montreal Protocol			Vienna Convention		
	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)	
10 PROJECT PERSONNEL COMPONENT							
<i>1100</i>	<i>Project personnel</i>						
1101	Executive Secretary (D-2) (shared with Vienna Convention, VC)	6	117,500	117,500	6	117,500	116,595
1102	Deputy Executive Secretary (D-1)	12	215,000	215,000		0	0
1103	Senior Legal Officer (P-5)	12	155,000	155,000		0	0
1104	Senior Scientific Affairs Officer (P-5) (shared with VC)	6	85,000	85,000	6	85,000	85,000
1105	Administrative Officer (P-4) (paid by UNEP)		0	0		0	0
1106	Programme Officer (Data Systems) (P-3)	12	120,000	116,411		0	0
1107	Programme Officer (Communication & Information) (P-3)		0	0	12	120,000	120,000
1108	Programme Officer (Monitoring & Compliance) (P-3)	12	120,000	109,924		0	0
1199	<i>Total</i>		<i>812,500</i>	<i>798,835</i>		<i>322,500</i>	<i>321,595</i>
<i>1300</i>	<i>Administrative support</i>						
1301	Administrative Assistant (G-7)	6	13,800	13,800	6	13,800	13,800
1302	Personal Assistant (G-6)	12	25,250	18,845		0	0
1303	Programme Assistant (G-6) (paid by VC)		0	0	12	20,600	14,137
1304	Personal Assistant (G-6)	6	11,500	11,500	6	11,500	11,500
1305	Programme Assistant (G-6)	6	10,500	10,500	6	10,500	10,500
1306	Documents Clerk (G-4)	12	17,000	17,000		0	0

		Montreal Protocol			Vienna Convention		
	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)	
1307	Data Assistant (G-7)	12	24,960	24,960	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	18,500	14,441
1320	Temporary Assistance		17,500	17,500	0	0	
1321	Conference-servicing costs (CSC) - Open-ended Working Group meetings		450,000	449,699	0	0	
1322	CSC - Preparatory and Party meetings (shared with VC every three years)		500,000	500,000	0	0	
1323	CSC - Assessment panel meetings		134,150	133,163	0	0	
1324	CSC - Bureau meeting		20,000	19,406	0	0	
1325	CSC - Committee meetings		84,000	83,333	0	0	
1326	CSC - MP Informal consultation meetings		5,000	2,028	0	0	
1327	CSC - Science Managers meeting		0	0	0	0	
1328	Promotion activities for the protection of the Ozone Layer		0	0	5,000	0	
1329	Secretariat workshop on the TEAP/IPCC report		0	0	40,000	40,000	
1399	<i>Total</i>		<i>1,313,660</i>	<i>1,301,734</i>	<i>119,900</i>	<i>104,377</i>	
	<i>Staff and other personnel costs total</i>		<i>2,126,160</i>	<i>2,100,569</i>	<i>442,400</i>	<i>425,973</i>	
1200	<i>Consultants</i>						
1201	Assistance in data reporting, analysis, promotion of implementation of the Protocol		50,000	45,704	0	0	
1299	<i>Total</i>		<i>50,000</i>	<i>45,704</i>	<i>0</i>	<i>0</i>	

		Montreal Protocol		Vienna Convention		
	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)
2200	<i>Subcontracts (MoU/LoAs for support organizations)</i>					
2201			0		200,000	199,141
2299			0		200,000	199,141
			50,000	0	200,000	199,141
			45,704			
1600	<i>Travel on official business</i>					
1601		210,000	209,815		15,000	15,000
1602		15,000	15,000		0	0
1699		225,000	224,815		15,000	15,000
		225,000	224,815		15,000	15,000

OPERATING EXPENSES

3300	<i>Participation of developing countries</i>					
3301		550,000	531,250		50,000	50,000
3302		350,000	338,033		0	0
3303		300,000	299,460		0	0
3304		20,000	19,882		0	0
3305		125,000	125,016		0	0
3306		10,000	10,000		0	0
3307		0	0		0	0
3399		1,355,000	1,323,641	0	50,000	50,000

		Montreal Protocol		Vienna Convention			
		w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)
<i>5100</i>	<i>Operation and maintenance of equipment</i>						
	5101 Maintenance of equipment and others (shared with VC)		19,500	19,500		7,000	6,924
	5199 <i>Total</i>		<i>19,500</i>	<i>19,500</i>		<i>7,000</i>	<i>6,924</i>
<i>5200</i>	<i>Reporting costs</i>						
	5201 Reporting		50,000	43,853		5,000	5,000
	5202 Reporting (Technical assessment panels)		60,000	60,000		0	0
	5203 Reporting (Protocol awareness)		5,000	0		0	0
	5299 <i>Total</i>		<i>115,000</i>	<i>103,853</i>		<i>5,000</i>	<i>5,000</i>
<i>5300</i>	<i>Sundry</i>						
	5301 Communications		35,000	33,406		25,000	20,000
	5302 Freight charges (documents)		70,000	69,727		12,000	12,000
	5303 Training		6,500	6,500		0	0
	5304 Others (International Ozone Day)		10,000	9,950		5,000	0
	5399 <i>Total</i>		<i>121,500</i>	<i>119,583</i>		<i>42,000</i>	<i>32,000</i>
<i>5400</i>	<i>Hospitality</i>						
	5401 Hospitality		15,000	15,000		0	0
	5499 <i>Total</i>		<i>15,000</i>	<i>15,000</i>		<i>0</i>	<i>0</i>
	<i>Operating expenses total</i>		<i>1,626,000</i>	<i>1,581,578</i>		<i>104,000</i>	<i>93,924</i>

		Montreal Protocol		Vienna Convention			
		w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)	w/m	Approved 2006 budget (US\$)	Actual 2006 expenditures (US\$)
ACQUISITIONS							
<i>4100</i>	<i>Expendable equipment (items under \$1,500)</i>						
	4101		Miscellaneous expendables (shared with VC)	17,000	13,077	9,000	9,000
	4199		<i>Total</i>	<i>17,000</i>	<i>13,077</i>	<i>9,000</i>	<i>9,000</i>
<i>4200</i>	<i>Non-expendable equipment (acquisitions)</i>						
	4201		Personal computers and accessories	2,000	2,000	0	0
	4202		Portable computers	4,000	3,999	5,000	4,686
	4203		Other office machines (server, fax, scanner, etc.)	5,000	5,360	5,000	5,000
	4204		Photocopiers	6,000	6,000	0	0
	4299		<i>Total</i>	<i>17,000</i>	<i>17,359</i>	<i>10,000</i>	<i>9,686</i>
<i>4300</i>	<i>Premises</i>						
	4301		Rental of office premises (shared with VC)	27,500	27,500	14,000	11,612
	4399		<i>Total</i>	<i>27,500</i>	<i>27,500</i>	<i>14,000</i>	<i>11,612</i>
			<i>Acquisitions total</i>	<i>61,500</i>	<i>57,936</i>	<i>33,000</i>	<i>30,298</i>
98	TOTAL DIRECT PROJECT COST			4,088,660	4,010,603	794,400	764,336
	Programme support costs (13%)			531,525	521,378	103,272	99,364
99	GRAND TOTAL (inclusive of programme support costs)			4,620,185	4,531,982	897,672	863,699