



**United Nations  
Environment  
Programme**

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**Twentieth Meeting of the Parties to  
the Montreal Protocol on Substances that  
Deplete the Ozone Layer**  
Doha, 16–20 November 2008  
Item 3 (c) of the provisional agenda of the preparatory segment\*

**Consideration of Vienna Convention and combined Vienna  
Convention and Montreal Protocol issues: financial reports  
and budgets of the trust funds for the Vienna Convention  
and the Montreal Protocol**

**Revised approved 2008 and proposed 2009 and 2010 budgets of  
the Trust Fund for the Montreal Protocol on Substances that  
Deplete the Ozone Layer**

**Addendum**

**Financial report on the Trust Fund for the Montreal Protocol on  
Substances that Deplete the Ozone Layer for the biennium  
2006–2007 and expenditures for 2007 as compared to the approved  
budget**

**Report by the Secretariat**

1. Annex I to the present report contains the certified financial report on the Trust Fund for the Montreal Protocol for the biennium 2006–2007, which ended on 31 December 2007. Annex II contains a table prepared by the Secretariat showing actual expenditures for 2007, as compared to the approved budget for that year.
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 Parties. The total costs in 2007 under the Trust Fund for the Montreal Protocol amounted to \$4,591,913, inclusive of 13 per cent programme support costs of \$528,273.

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\* UNEP/OzL.Conv.8/1-UNEP/OzL.Pro.20/1.

3. Earmarked contributions were received from the following Parties: Canada (\$516,552.42)<sup>1</sup> for the organization of the twentieth anniversary of the Montreal Protocol and the Nineteenth Meeting of the Parties to the Montreal Protocol; Finland (\$46,465) for increased participation of developing countries in Montreal Protocol meetings; Sweden (\$202,557) for increased participation of least developed countries in Montreal Protocol meetings; the Netherlands (\$38,168) for assistance to countries operating under paragraph 1 of Article 5 to solve issues relating to the non-compliance procedure and (\$26,881.72) for the activities of the co-chair of the Technology and Economic Assessment Panel; and the International Pharmaceutical Aerosol Consortium (\$15,000) for the activities of the co-chair of the Medical Technical Options Committee.

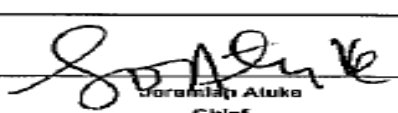
4. Throughout the present report, all references to dollars (\$) are to United States dollars, unless otherwise stated.

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1 Payment was received and recorded in our books in 2008.

## Annex I

**Certified financial report on the Trust Fund for the Montreal Protocol for the biennium 2006–2007**

<b>Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.</b>	
<b>I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2006-2007 ended 31 December 2007</b>	
<b>Income</b>	<b>USD</b>
Voluntary contributions	8,371,246
Allocations	
Interest income	626,444
Programme support income	
Billings	
Deferred income	
Miscellaneous income	104,136
Royalties	
Sale of publications	
<b>Total Income</b>	<b>9,101,826</b>
<b>Expenditure</b>	
Staff and other personnel costs	4,284,214
Contractual services	15,748
Travel	422,686
Operating expenses	3,022,621
Acquisitions	125,315
Fellowships, grants and contributions	
Programme support costs	1,023,176
<b>Total Expenditure</b>	<b>8,893,760</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>208,066</b>
Transfers from/(to) Other Funds	
Prior period adjustments	(33,518)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>174,548</b>
Provisional savings on or cancellation of prior periods' obligations	
Refund to Donors	
Transfers to/from other funds	
Transfers to reserves	(24,355)
<b>Reserves and fund balances, beginning of period</b>	<b>7,679,373</b>
<b>Reserves and fund balances, end of period</b>	<b>8,029,556</b>
<b>II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2007</b>	
<b>Assets</b>	
Cash and term deposits	
Cash pool - Euro	
Cash pool	4,147,457
Cash pool - USD	
Accounts receivable	
Voluntary contributions receivable	4,150,063
Inter-fund balances	1,541,359
Other	155,529
Imprest advance/replenishment	
Inventory	
Other Assets	4,865
<b>Total assets</b>	<b>9,999,293</b>
<b>Liabilities</b>	
Payments or contributions received in advance	86,532
Unliquidated obligations	1,496,762
Accounts Payable	
Interfund balances	
Other	47,084
Other liabilities	
<b>Total liabilities</b>	<b>1,630,378</b>
<b>Net assets/(liabilities)</b>	<b>8,368,915</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	8,029,556
Operating reserves	339,359
<b>Total reserves and fund balances</b>	<b>8,368,915</b>
<b>Total liabilities, reserve and fund balance</b>	<b>9,999,293</b>
 Jeremiah Aluka Chief ACCOUNTS SECTION	
MPL	BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON
	20/05/2008

## Annex II

## Expenditures for 2007 as compared to the approved budget of the Trust Fund for the Montreal Protocol

		w/m	Montreal Protocol Approved 2007 budget (US\$)	Actual 2007 expenditures (US\$)
10	Project personnel component			
1100	<i>Project personnel</i>			
1101	Executive Secretary (D-2) (shared with Vienna Convention (VC))	6	135 500	135 500
1102	Deputy Executive Secretary (D-1)	12	241 000	240 647
1103	Senior Legal Officer (P-5)	12	165 000	164 699
1104	Senior Scientific Affairs Officer (P-5) (shared with VC)	6	87 500	87 500
1105	Administrative Officer (P-4) (paid by UNEP)		–	–
1106	Programme Officer (Database Manager) (P-3)	12	122 000	119 981
1107	Programme Officer (Communication and Information) (P-3)		–	–
1108	Programme Officer (Monitoring and Compliance) (P-3)	12	120 000	119 521
1199	<i>Total</i>		871 000	867 849
1300	<i>Administrative support</i>			
1301	Administrative Assistant (G-7)	6	18 000	18 000
1302	Personal Assistant (G-6)	12	28 500	23 953
1303	Programme Assistant (G-6) (paid by VC)		–	–
1304	Personal Assistant (G-6)	6	14 500	14 500
1305	Programme Assistant (G-6)	6	13 000	13 000
1306	Documents Clerk (G-4)	12	19 000	19 000
1307	Data Assistant (G-7)	12	31 000	31 000
1308	Programme Assistant (G-6) (paid by UNEP)		–	–
1309	Logistics Assistant (G-3) (paid by UNEP)		–	–
1310	Bilingual Senior Secretary (G-6)		–	–
1320	Temporary assistance		18 000	17 514
1321	Conference servicing costs (CSC) - Open-ended Working Group meetings		556 432	555 832
1322	CSC - Preparatory and Parties meetings (shared with VC every three years)		500 000	476 106
1323	CSC - Assessment panel meetings		100 000	79 472
1324	CSC - Bureau meetings		20 000	16 073
1325	CSC - Committee meetings		90 000	87 551
1326	CSC - MP informal consultation meetings		5 000	2 186
1399	<i>Total</i>		1 413 432	1 354 185
	<i>Staff and other personnel costs total</i>		2 284 432	2 222 034
1200	<i>Consultants</i>			
1201	Assistance in data reporting, analysis, promotion of implementation of the Protocol		30 000	30 000
1299	<i>Total</i>		30 000	30 000
	<i>Contractual services total</i>		30 000	30 000

	w/m	Montreal Protocol Approved 2007 budget (US\$)	Actual 2007 expenditures (US\$)
<i>1600 Travel on official business</i>			
1601 Staff travel on official business		210 000	186 272
1602 Conference Services staff travel on official business		15 000	11 599
1699 <i>Total</i>		225 000	197 871
<b><i>Travel total</i></b>		<b>225 000</b>	<b>197 871</b>
<b>Operating expenses</b>			
<i>3300 Participation of developing countries</i>			
3301 Assessment panel meetings		500 000	499 068
3302 Preparatory and Parties meetings		350 000	350 000
3303 Open-ended Working Group meetings		344 000	313 440
3304 Bureau meetings		20 000	19 834
3305 Committee meetings		125 000	121 415
3306 Meetings for the promotion of the Protocol among non-Parties		20 000	18 883
3399 <i>Total</i>		1 359 000	1 322 640
<i>5100 Operation and maintenance of equipment</i>			
5101 Maintenance of equipment and others (shared with VC)		20 000	19 941
5199 <i>Total</i>		20 000	19 941
<i>5200 Reporting costs</i>			
5201 Reporting		50 000	50 000
5202 Reporting (Technical Assessment Panels)		15 000	15 000
5203 Reporting (Protocol awareness)		5 000	483
5299 <i>Total</i>		70 000	65 483
<i>5300 Sundry</i>			
5301 Communications		35 000	34 824
5302 Freight charges (documents)		70 000	70 000
5303 Training		6 500	6 500
5304 Others (International Ozone Day)		10 000	10 000
5399 <i>Total</i>		121 500	121 324
<i>5400 Hospitality</i>			
5401 Hospitality		15 000	15 000
5499 <i>Total</i>		15 000	15 000
<b><i>Operating expenses total</i></b>		<b>1 585 500</b>	<b>1 544 389</b>
<b>Acquisitions</b>			
<i>4100 Expendable equipment (items under \$1,500)</i>			
4101 Miscellaneous expendables (shared with VC)		17 000	17 000
4199 <i>Total</i>		17 000	17 000
<i>4200 Non-expendable equipment (acquisitions)</i>			
4201 Personal computers and accessories		5 000	5 000
4202 Portable computers		2 273	2 273
4203 Other office machines (server, fax, scanner, etc.)		8 000	7 911
4204 Photocopiers		10 000	9 896
4299 <i>Total</i>		25 273	25 079

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		w/m	Montreal Protocol Approved 2007 budget (US\$)	Actual 2007 expenditures (US\$)
4300	<i>Premises</i>			
4301	Rental of office premises (shared with VC)		28 000	27 267
4399	<i>Total</i>		28 000	27 267
	<i>Acquisitions total</i>		<b>70 273</b>	<b>69 346</b>
98	Total direct project cost		4 195 205	4 063 639
	Programme support costs (13 per cent)		545 376	528 273
<b>99</b>	<b>Grand total (inclusive of programme support costs)</b>		<b>4 740 581</b>	<b>4 591 913</b>

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