

Explanatory Notes to the Final Statement of Income and Expenditure

1 Basis of preparation

The statement of income and expenditure was prepared in accordance with the accounting policies specified in the notes of the International AIDS Society in Geneva.

The statement of income is based on the actual information available as of 31 March, 2007.

The “updated budget” figures in the left column reflect the last budget accepted by the AIDS 2006 Conference Organizing Committee on 12 August 2006.

2 Sponsorship

Sponsorship includes all sponsors and donors. Major sponsors for AIDS 2006 included::

- CIDA – Canada
- Health Canada
- European Union
- Bill and Melinda Gates Foundation
- SIDA - Sweden
- Abbott Laboratories
- Boehringer-Ingelheim
- Bristol-Meyer Squibb Co
- GlaxoSmithKline
- Hoffmann-La Roche
- Pfizer.

A full list can be obtained from the conference secretariat.

3 Registration fees

The income from registration fees is based on the total number of paid registrations below. (The total number of registrations (paid and free of charge) at AIDS 2006 was 26'347)

Paid Registration:

Fully paying registrations:

- OECD country delegates	7,590	
- Non-OECD country delegates	<u>5,014</u>	12,604
Students		1,954
Accompanying Persons and Children		604

Non-paid registrations:

Media		2,364
Free Registrations(including scholarship recipients, volunteers and staff)		8,821

4 Other revenues

Other sources of revenue include the sale of commercial and NGO satellites, office space and the sale of abstract books.

5 Logistics

The main expenditures incurred for the Logistics are as follows:

Facilities (rent and set up of venue, MTCC in Toronto)	US\$	1,330,000
On Site and Logistic Personnel (3,000 staff and volunteers)		1,170,000
Fees to PCO (KIT, Germany) for project management, Registration and abstract handling		1,060,000
Printed material (Invitation, Final Prog., Abstract Book, etc)		460,000
Bags and Badges		340,000
Security		335,000
Travel, logistic staff		100,000
Medical, refreshment, signage, technical, postage, etc		600,000

6 Scholarships

These figures include scholarships recipients, speakers and skills building facilitators as per the main details bringing 890 delegates and 290 speakers to conference mainly from developing countries:

Travel	US\$	1,850,000
Accommodation & per diem		530,000
Registration fees		1,330,000
Handling		250,000
Media scholarships		150,000
Contribution to scholarship fund		200,000

7 Other local costs and community

The total costs incurred for the Local Host secretariat and designated LH activities were US\$ 5,777,603. Most expenses like logistics, secretariat, audit/finance, communications, etc. have however been relocated to those various other budget lines. The remaining costs booked under this budget line, US\$ 2,729,740, relates to the opening/ closing ceremonies, the welcome reception, the Youth Programme, the Global Village and the PWA lounge. It also includes an allocation of US\$ 200,000 to the Global Village for the AIDS 2008, making the Global Village a permanent feature and a "Toronto legacy".

8 Costs incurred by the Local host secretariat and the conference secretariat:

The main expenditures incurred are as follows:

- Local Host secretariat

Staff	US\$	305,000
Travel		85,000
Total Office costs, communication		420,000
Consulting fees		115,000

- Conference secretariat

Staff	US\$	1,165,000
Office costs, communication		1,300,000
Travel		250,000
Legal services		85,000
Consulting fees		100,000

9 **Revolving Fund**

US\$ 1,000,000 has been allocated to the Revolving Fund for future AIDS Conferences.

10 **Governance**

This cost includes committee meetings and travel expenses for the elected committee members.

11. **Various financial costs**

The various financial costs include:

Foreign exchange losses	US\$	105,000
Bank fees and credit cards		170,000
Voluntary delegate contributions to - Community co-organizers		200,000
- International scholar ship fund		158,000
- Memberships "IAS"		450,000

12 **Start up costs**

These costs include all expenses associated with initial negotiations and pre-planning meetings with the local host and co-organizers, initial promotion and marketing expenses, and all travel and other expenses incurred during the first official conference organizing committee meeting, where the first budget was accepted.

On August 12 2006, The AIDS 2006 Conference Organizing Committee also agreed to make a contribution of US\$ 600'000 towards AIDS 2008. The contribution will work to lower registration costs for delegates from developing countries, a phenomena introduced for AIDS 2006 and another "Toronto legacy".