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COMITÉ EXÉCUTIF
DU FONDS MULTILATÉRAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTRÉAL
Quarantième réunion
Montréal, 16 - 18 juillet 2003

COMPTES DU FONDS MULTILATERAL DE L'ANNEE 2002

(Rapport du trésorier)

1. Les états présentés au tableau 1.1 portent sur les revenus et les dépenses du Fonds multilatéral pour les années 2001 et 2002, et la période du 1^{er} janvier 1991 au 31 décembre 2002. Les états présentés au tableau 1.2 portent sur l'actif, le passif et le solde du Fonds multilatéral au 31 décembre 2001 et au 31 décembre 2002. Les états sont conformes aux comptes vérifiés du PNUE pour les années 1991 à 2001, et aux comptes approuvés du PNUE pour l'année 2002.
2. Le tableau 1.3 présente les détails des dépenses du Secrétariat du Fonds multilatéral pour 2002 par rapport au budget approuvé pour 2002.
3. Les tableaux 1.4 à 1.7 présentent les comptes des agences d'exécution pour les années 2002 et 2001, et pour la période du 1^{er} janvier 1991 au 31 décembre 2002.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2002 STATEMENT OF INCOME AND EXPENDITURE (in US\$)			
INCOME	2002	2001	1991- 2002
Agreed contributions ¹	124,233,752	140,876,743	1,502,587,158
Interest income	11,093,459	17,588,394	132,457,322
Miscellaneous income	8,733,750	439,865	13,280,906
TOTAL INCOME	144,060,961	158,905,002	1,648,325,386
EXPENDITURE			
UNEP Managed Activities ²	7,184,339	8,306,298	53,135,856
UNDP Managed Activities	45,976,661	32,473,795	310,459,873
UNIDO Managed Activities	34,113,573	35,678,522	261,010,117
World Bank Managed Activities	64,926,330	38,778,965	455,993,142
Secretariat	4,072,567	3,872,258	33,680,404
Bank Charges and Loss on Exchange	0	(156,585)	160,462
TOTAL EXPENDITURE	156,273,470	118,953,253	1,114,439,854
Excess of income over expenditure	(12,212,509)	39,951,749	533,885,532
Prior period adjustments	(247,712)	(301,005)	(8,332)
Net excess of income over expenditure	(12,460,221)	39,650,744	533,877,200
Fund balance, beginning of period	546,337,421	506,686,677	0
Fund balance, end of period	533,877,200	546,337,421	533,877,200

1. Amount of agreed contributions is exclusive of bilateral contribution.

2. UNEP expenditures figure was adjusted in MF accounts in the year 2002 but adjustment will be rectified in UNEP accounts in

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2002 STATEMENT OF ASSETS AND LIABILITIES (in US\$)		
ASSETS	31.12.2002	31.12.2001
Cash and term deposits	83,244,519	96,205,222
Voluntary pledges receivable	162,157,853	139,764,005
Inter-fund balance receivable	0	0
Other accounts receivable	276,969	478,392
Provision for doubtful debt	0	0
Other assets - deferred charges	57,800	4,618
Promissory notes	97,885,068	95,184,037
Operating funds provided to implementing agencies	194,390,768	217,073,573
TOTAL ASSETS	538,012,977	548,709,847
LIABILITIES		
Deferred credits	799,540	1,406,657
Reserve for obligations	368,110	169,564
Inter-fund balance payable	2,160,602	273,685
Other accounts payable	802,151	522,520
Advances provided by implementing agencies	5,378	0
TOTAL LIABILITIES	4,135,781	2,372,426
RESERVES AND FUND BALANCES		
Financial reserves	533,877,200	546,337,421
TOTAL RESERVES AND FUND BALANCES	533,877,200	546,337,421
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	538,012,981	548,709,847

SCHEDULE 1.3

A. **2002 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)**

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
10	PROJECT PERSONNEL COMPONENT				
	<i>1100</i>	<i>Project Personnel</i>			
	1101	Chief Officer (D-2)	125,660	140,262	(14,602)
	1102	Deputy Chief Officer (Economic Cooperation) (P-5)	113,300	129,789	(16,489)
	1103	Deputy Chief Officer (Technical Cooperation) (P-5)	113,300	126,429	(13,129)
	1104	Economic Affairs Officer (P-4/5)	113,300	97,326	15,974
	1105	Environmental Affairs Officer (P-4/5)	113,300	94,356	18,944
	1106	Project Management Officer (P-4/5)	113,300	128,628	(15,328)
	1107	Project Management Officer (P-4/5)	113,300	122,758	(9,458)
	1108	Information Management Officer (P-3)	83,430	72,337	11,093
	1109	Administrative and Fund Management Officer (P-4)	97,850	158,638	(60,788)
	1110	Senior Monitoring and Evaluation Officer (P-5)	113,300	122,614	(9,314)
	1111	Executive Assistant to Chief Officer (P-2)	56,650	29,850	26,800
	1188	Prior Year's Adjustment			
	<i>1199</i>	<i>Sub-total</i>	<i>1,156,690</i>	<i>1,222,987</i>	<i>(66,297)</i>
	<i>1200</i>	<i>Consultants</i>			
	1201	Projects and technical reviews etc	150,000	142,407	7,593
	<i>1299</i>	<i>Sub-total</i>	<i>150,000</i>	<i>142,407</i>	<i>7,593</i>
	<i>1300</i>	<i>Administrative Support Staff costs</i>			
	1301	Admin Assistant (G-8)	45,900	46,774	(874)
	1302	Meetings Services Assistant (G-7)	41,820	49,376	(7,556)
	1303	Programme Assistant (G-8)	45,900	62,441	(16,541)
	1304	Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	37,740	39,833	(2,093)
	1305	Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	37,740	32,572	5,168
	1306	Computer Operations Assistant (G-7/G-8)	45,900	61,964	(16,064)
	1307	Secretary (to 2 Programme Officers) (G-6)	37,740	40,583	(2,843)
	1308	Secretary/Clerk, Administration (G-5)	32,640	28,503	4,137
	1309	Registry Clerk (G-4)	26,520	37,098	(10,578)
	1310	Database Assistant (G-8)	45,900	35,705	10,195
	1311	Secretary, Monitoring and Evaluation, (G-5/G-6)	36,720	35,637	1,083
	<i>1301-11</i>	<i>Sub-total (support staff costs)</i>	<i>434,520</i>	<i>470,486</i>	<i>(35,966)</i>
	1333	Executive Committee (ExCom 33-35)	500,000	656,557	(156,557)
	<i>1333</i>	<i>Sub-total (conference servicing)</i>	<i>500,000</i>	<i>656,557</i>	<i>(156,557)</i>
	1388	Prior Year's Adjustment	-	50,344	(50,344)
	<i>1388</i>	<i>Sub-total</i>	<i>-</i>	<i>50,344</i>	<i>(50,344)</i>
	<i>1399</i>	<i>Sub-total</i>	<i>934,520</i>	<i>1,177,387</i>	<i>(242,867)</i>

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1600	Travel on Official Missions			
	1601	Mission costs	160,000	160,388	(388)
	1699	Sub-total	160,000	160,388	(388)
1999	COMPONENT TOTAL		2,401,210	2,703,168	(301,958)
20	SUB-CONTRACTS COMPONENT				
	2100	Sub-Contracts with UN Agencies:			
	2101	Information materials	30,000	0	30,000
	2199	Sub-total	30,000	0	30,000
	2300	Sub-Contracts with Profit Making Institutions			0
	2301	Corporate Consultancies	0	0	0
	2399	Sub-total	0	0	0
2999	COMPONENT TOTAL		30,000	0	30,000
30	MEETINGS PARTICIPATION COMPONENT				
	3300	Assistance to Participants from Developing Countries			
	3301	Travel of Chairman / Vice-Chairman	30,000	30,772	(772)
	3304	Informal Sub-group meetings	30,000	0	30,000
	3333	Executive Committee meetings - 2001	225,000	208,716	16,284
	3399	Sub-total	285,000	239,488	45,512
3999	COMPONENT TOTAL		285,000	239,488	45,512
40	EQUIPMENT COMPONENT				
	4100	Expendables			
	4101	Office stationery etc	15,000	15,294	(294)
	4102	Software & Computer expendables	9,000	5,468	3,533
	4199	Sub-total	24,000	20,761	3,239
	4200	Non-expendable Equipment			
	4201	Computer, printers etc.	10,000	9,549	451
	4202		5,000	174	4,826
	4299	Sub-total	15,000	9,723	5,277
	4300	Rental of premises			
	4301	Rental of office premises	310,000	294,782	15,218
	4399	Sub-total	310,000	294,782	15,218
4999	COMPONENT TOTAL		349,000	325,266	23,734
50	MISCELLANEOUS COMPONENT				
	5100	Operations and Maintenance			
	5101	Computers, printers etc	9,000	14,698	(5,698)
	5102	Office premises	9,000	2,281	6,719
	5103	Rental of Photocopiers	15,000	15,381	(381)
	5104	Telecommunications equipment	9,000	9,391	(391)
	5105	Miscellaneous equipment rentals	12,000	4,943	7,057
	5199	Sub-total	54,000	46,695	7,305
	5200	Reporting Costs			

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	5201	Executive Committee meetings			
	5202	Reporting (others)	20,000	14,719	5,281
	5299	<i>Sub-total</i>	20,000	14,719	5,281
	5300	<i>Sundry</i>			
	5301	Communications	40,000	27,147	12,853
	5302	Freight charges	15,000	26,372	(11,372)
	5303	Bank charges	5,000	4,700	300
	5305	Staff training	38,000	1,225	36,775
	5399	<i>Sub-total</i>	98,000	59,444	38,556
	5400	<i>Hospitality</i>			
	5401	Official hospitality	10,000	7,255	2,745
	5499	<i>Sub-total</i>	10,000	7,255	2,745
5999	COMPONENT TOTAL		182,000	128,113	53,887
99	PROJECT TOTAL		3,247,210	3,396,036	(148,826)
		<i>Programme Support Costs</i>	206,857	220,044	(13,187)
		GRAND TOTAL	3,454,067	3,616,080	(162,013)
B. 2002 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)					
			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1201	Projects and technical reviews etc.	261,000	116,460	144,540
	1601	Travel on Official business	60,000	42,415	17,585
	4101	Office Stationery	0	0	0
	4201	Non Expendable Computer Equipment	5,000	0	5,000
	5105	Miscellaneous Equipment Rentals	0	0	0
	5201	Executive Committee Meetings	0	0	0
	5301	Communications	2,000	504	1,496
	ACCOUNT TOTAL		328,000	159,378	168,622
C. 2002 Expenditures for Account MFL 2336-2213-2661: (Technical Audits: Production Sector)					
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			
	2301	Corporate Consultancies	297,148	297,108	40
	ACCOUNT TOTAL		297,148	297,108	40
	TOTAL FOR ALL ACCOUNTS		4,079,215	4,072,567	6,648

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities in 1991 - 2002 (in US\$)			
INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund	36,406,606	37,229,381	323,674,408
Interest earned and retained	1,102,000	3,000,000	37,178,767
TOTAL INCOME	37,508,606	40,229,381	360,853,175
TOTAL EXPENDITURE	45,976,661	32,473,795	310,459,873
EXCESS OF INCOME OVER EXPENDITURE	(8,468,055)	7,755,586	50,393,302
NET EXCESS OF INCOME OVER EXPENDITURE	(8,468,055)	7,755,586	50,393,302
Fund balance, beginning of period	58,861,357	51,105,771	0
Add excess of income over expenditure	(8,468,055)	7,755,586	50,393,302
Fund balance, end of period	50,393,302	58,861,357	50,393,302

* Statement based on provisional figures pending submission of 2002 audited accounts.

SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities in 1991 - 2002 (in US\$)

INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund in 1998 recorded in 2002	1,800,000	0	1,800,000
Cash transferred from the Multilateral Fund in 2001 recorded in 2002	2,230,159	0	2,230,159
Cash transferred from other donors in prior periods posted to UNEP in error reversed in 2002	(237,040)	0	(237,040)
Cash transferred from the Multilateral Fund in 2002	11,378,340	0	11,378,340
Total transfers	15,171,459	5,565,154	62,215,097
Interest earned and retained	632,720	638,344	3,972,215
TOTAL INCOME	15,804,179	6,203,498	66,187,312
TOTAL EXPENDITURE	7,098,386	8,323,046	53,070,365
EXCESS OF INCOME OVER EXPENDITURE	8,705,793	(2,119,548)	13,116,947
Prior period adjustments	(580)	(2,227)	(36,036)
NET EXCESS OF INCOME OVER EXPENDITURE	8,705,213	(2,121,775)	13,080,911
Fund balance, beginning of period	4,375,698	6,497,473	0
Add excess of income over expenditure	8,705,213	(2,121,775)	13,080,911
Fund balance, end of period	13,080,911	4,375,698	13,080,911

* Statement based on provisional figures pending submission of 2002 audited accounts.

1. This amount of US\$1,800,000 was a transfer from MF to UNEP in 1998 which was omitted in both MF's book's and UNEP book's in the same year. The correction has been made in 2002 to reflect it as a receivable from UNEP in MF's books and as income in UNEP's books.

2. Transfers of US\$ 1,661,931, US\$415,852 and US\$152,376 totaling US\$2,230,159 were made from MF to UNEP in 2001. These transfers were correctly recorded in MF's books as advances made to UNEP but were omitted in UNEP's books. They have been recorded in UNEP's book's in 2002 as income.

3. In the year 2001, Canadian Contributions of US\$ 58,500 and US\$9,040, Japanese bilateral contributions of US\$169,500 were receipted in UNEP's books in error. These contributions totaling US\$237,040 have been reversed from UNEP accounts in 2002.

4. This expenditure figure varies with that recorded in MF's books because an adjustment was made in MF's books in 2002 that has not yet been made in UNEP's books. This will be corrected in 2003.

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities in 1991 - 2002 (in US\$)			
INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund	29,070,748	35,235,500	261,724,488
Interest earned and retained	366,461	2,047,037	22,824,770
TOTAL INCOME	29,437,209	37,282,537	284,549,258
TOTAL EXPENDITURE	34,113,573	35,678,522	261,010,117
EXCESS OF INCOME OVER EXPENDITURE	(4,676,364)	1,604,015	23,539,141
NET EXCESS OF INCOME OVER EXPENDITURE	(4,676,364)	1,604,015	23,539,141
Fund balance, beginning of period	28,215,505	26,611,490	0
Add excess of income over expenditure	(4,676,364)	1,604,015	23,539,141
Fund balance, end of period	23,539,141	28,215,505	23,539,141

* Statement based on provisional figures pending submission of 2002 audited accounts.

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities in 1991 - 2002 (in US\$)

INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund	42,231,532	24,319,721	349,669,083
Promissory notes encashed	0	11,659,499	162,734,459
Promissory notes transferred, net of encashments	0	(11,659,499)	(5,148,744)
Interest earned and retained	6,206,417	7,835,561	51,727,952
TOTAL INCOME	48,437,949	32,155,282	558,982,750
TOTAL EXPENDITURE	64,926,330	38,778,965	455,993,142
EXCESS OF INCOME OVER EXPENDITURE	(16,488,381)	(6,623,683)	102,989,608
NET EXCESS OF INCOME OVER EXPENDITURE	(16,488,381)	(6,623,683)	102,989,608
Fund balance, beginning of period	119,477,989	126,101,672	0
Add excess of income over expenditure	(16,488,381)	(6,623,683)	102,989,608
Fund balance, end of period	102,989,608	119,477,989	102,989,608

* Statement based on provisional figures pending submission of 2002 audited accounts.