Annex II

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	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	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

Note: Schedules 1.1 and 1.2 remain unchanged as they reflect the figures as at the closure of UNEP accounts for 2002. Any changes made by implementing agencies to prior period figures as reflected in Schedules 1.4 - 1.7 are therefore not incorporated in Schedule 1.1.

The variance between Schedule 1.1 and UNDP, UNEP, and World Bank certified accounts and the World Bank's provisional accounts are reflected below and Expenditures will be adjusted in the 2003 accounts as 2002 revisions by the following:

UNEP	65,491
UNDP	(3,591,307)
UNIDO	3,112,601
World Bank	0

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**				
	1100	*Project Personnel*			
	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			
	1199	*Sub-total*	*1,156,690*	*1,222,987*	*(66,297)*
	1200	*Consultants*			
	1201	Projects and technical reviews etc	150,000	142,407	**7,593**
	1299	*Sub-total*	*150,000*	*142,407*	*7,593*
	1300	*Administrative Support Staff costs*			
	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**
	1301-11	*Sub-total* ***(support staff costs)***	*434,520*	*470,486*	*(35,966)*
	1333	Executive Committee -**(ExCom 33-35)**	500,000	656,557	**(156,557)**
	1333	*Sub-total* ***(conference servicing)***	*500,000*	*656,557*	*(156,557)*
	1388	Prior Year's Adjustment	-	50,344	(50,344)
	1388	*Sub-total*	-	*50,344*	***(50,344)***
	1399	*Sub-total*	*934,520*	*1,177,387*	*(242,867)*

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**				
	1100	*Project Personnel*			
	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			
	1199	*Sub-total*	*1,156,690*	*1,222,987*	*(66,297)*
	1200	*Consultants*			
	1201	Projects and technical reviews etc	150,000	142,407	**7,593**
	1299	*Sub-total*	*150,000*	*142,407*	*7,593*
	1300	*Administrative Support Staff costs*			
	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**
	1301-11	*Sub-total* ***(support staff costs)***	*434,520*	*470,486*	*(35,966)*
	1333	Executive Committee -**(ExCom 33-35)**	500,000	656,557	**(156,557)**
	1333	*Sub-total* ***(conference servicing)***	*500,000*	*656,557*	*(156,557)*
	1388	Prior Year's Adjustment	-	50,344	(50,344)
	1388	*Sub-total*	-	*50,344*	***(50,344)***
	1399	*Sub-total*	*934,520*	*1,177,387*	*(242,867)*

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5201	Executive Committee meetings			
	5202	Reporting (others)	20,000	14,719	**5,281**
	5299	*Sub-total*	*20,000*	*14,719*	*5,281*
	5300	*Sundry*			
	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	*Sub-total*	*98,000*	*59,444*	*38,556*
	5400	*Hospitality*			
	5401	Official hospitality	10,000	7,255	**2,745**
	5499	*Sub-total*	*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)**
		Programme Support Costs	*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 Budget	Actual Expenditure	Savings/ (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	*Sub-Contracts with Profit Making Institutions*			
	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
Promissory notes	31,150,012		31,150,012
Interest and miscellaneous income earned and retained*	1,038,312	1,795,973	35,911,052
TOTAL INCOME	68,594,930	39,025,354	390,735,472
TOTAL EXPENDITURE**	49,390,356	32,651,407	314,051,180
EXCESS OF INCOME OVER EXPENDITURE	19,204,574	6,373,947	76,684,292
NET EXCESS OF INCOME OVER EXPENDITURE	19,204,574	6,373,947	76,684,292
Fund balance, beginning of period	57,479,718	51,105,771	0
Add excess of income over expenditure	19,204,574	6,373,947	76,684,292
Fund balance, end of period	76,684,292	57,479,718	76,684,292

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

* Final interest & miscellaneous income for 2002 reported by UNDP is $1,038,312. 2001 interest was reduced by $1,204,027, reflecting prior period interest adjustments.

** Final reported cummulative expenditures by UNDP as at 2002 are $314,051,180. Expenditures have been reduced by $182,564 to reflect the correct cummulative figure.

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

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

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	28,776,501	35,235,500	261,430,241
Interest and miscellaneous income earned and retained	824,555	2,047,037	23,282,864
TOTAL INCOME	29,601,056	37,282,537	284,713,105
TOTAL EXPENDITURE	31,000,972	35,678,522	257,897,516
EXCESS OF INCOME OVER EXPENDITURE	(1,399,916)	1,604,015	26,815,589
NET EXCESS OF INCOME OVER EXPENDITURE	(1,399,916)	1,604,015	26,815,589
Fund balance, beginning of period	28,215,505	26,611,490	0
Add excess of income over expenditure	(1,399,916)	1,604,015	26,815,589
Fund balance, end of period	26,815,589	28,215,505	26,815,589

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

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	24,545,706	349,895,068
Promissory notes encashed*	6,729,026	14,914,876	161,059,363
Promissory notes transferred, net of encashments			0
Interest and miscellaneous income earned and retained (investment income)	6,206,417	7,835,561	51,727,952
TOTAL INCOME	55,166,975	47,296,143	562,682,383
TOTAL EXPENDITURE	64,926,330	38,778,965	455,993,142
EXCESS OF INCOME OVER EXPENDITURE	(9,759,355)	8,517,178	106,689,241
NET EXCESS OF INCOME OVER EXPENDITURE	(9,759,355)	8,517,178	106,689,241
Fund balance, beginning of period	116,409,706	107,892,528	0
Add excess of income over expenditure	(9,759,355)	8,517,178	106,689,241
Fund balance, end of period	106,650,351	116,409,706	106,689,241

*Promissory notes information provided by World Bank accounts.

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.