Annex II

SCHEDULE 1.1

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL
STATEMENT OF INCOME AND EXPENDITURE FOR YEAR 2001
(in US Dollars)

INCOME	2001 *	2000	1991- 2001
Agreed contributions	140,876,743	136,843,127	1,378,353,406
Interest income	17,588,394	25,264,748	121,363,863
Miscellaneous income	439,865	199,414	4,547,156
TOTAL INCOME	158,905,002	162,307,289	1,504,264,425
EXPENDITURE			
UNEP Managed Activities	8,415,275	5,872,005	46,060,494
UNDP Managed Activities	52,491,456	75,629,000	284,500,873
UNIDO Managed Activities	35,540,225	30,462,464	226,758,247
World Bank Managed Activities	38,817,855	119,061,443	391,105,702
Secretariat	3,872,258	3,318,792	29,607,837
Bank Charges and Loss on Exchange	(156,585)	156,585	160,462
TOTAL EXPENDITURE	138,980,484	234,500,289	978,193,615
Excess of income over expenditure	19,924,518	(72,193,000)	526,070,810
Prior period adjustments	(301,005)	(86,020)	239,380
Net excess of income over expenditure	19,623,513	(72,279,020)	526,310,190
Fund balance, beginning of period	506,686,677	578,965,697	0
Fund balance, end of period	526,310,190	506,686,677	526,310,190

NB: **(*)** Adjustments in the income resulting from the reconciliation exercise between the Multilateral Fund Secretariat, the Implementing Agencies and the Treasurer and reported to the 38th meeting of the Executive committee have yet to be incorporated by UNON.

SCHEDULE 1.2

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2001
(in US Dollars)

ASSETS	31.12.2001	31.12.2000
Cash and term deposits	96,205,222	47,483,975
Voluntary pledges receivable	139,764,005	304,338,127
Inter-fund balance receivable	0	2,704,671
Other accounts receivable	478,392	1,085,631
Provision for doubtful debt	0	(98,910)
Other assets - deferred charges	4,618	8,775
Promissory notes	95,184,037	84,829,997
Operating funds provided to implementing agencies	197,046,342	214,514,504
TOTAL ASSETS	528,682,616	654,866,770
LIABILITIES		
Deferred credits	1,406,657	146,666,667
Reserve for obligations	169,564	472,220
Inter-fund balance payable	273,685	0
Other accounts payable	522,520	1,041,206
TOTAL LIABILITIES	2,372,426	148,180,093
RESERVES AND FUND BALANCES		
Financial reserves	526,310,190	506,686,677
TOTAL RESERVES AND FUND BALANCES	526,310,190	506,686,677
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	528,682,616	654,866,770

Schedule 1.3

2001 ACCOUNTS OF THE MULTILATERAL FUND SECRETARIAT

A.	2001 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)	122,000	134,139	**(12,139)**
	1102	Deputy Chief Officer (Economic Cooperation) (P-5)	110,000	115,221	**(5,221)**
	1103	Deputy Chief Officer (Technical Cooperation) (P-5)	110,000	118,432	**(8,432)**
	1104	Economic Affairs Officer (P-4/5)	110,000	88,601	**21,399**
	1105	Environmental Affairs Officer (P-4/5)	110,000	97,294	**12,706**
	1106	Project Management Officer (P-4/5)	110,000	104,641	**5,359**
	1107	Project Management Officer (P-4/5)	110,000	104,415	**5,585**
	1108	Information Management Officer (P-3)	81,000	75,493	**5,507**
	1109	Administrative and Fund Management Officer (P-4)	95,000	92,249	**2,751**
	1110	Senior Monitoring and Evaluation Officer (P-5)	110,000	122,883	**(12,883)**
	1111	Executive Assistant to Chief Officer (P-2)	55,000	0	**55,000**
	1199	*Sub-total*	*1,123,000*	*1,053,369*	*69,631*
	1200	*Consultants*			
	1201	Projects and technical reviews etc	150,000	143,616	**6,384**
	1299	*Sub-total*	*150,000*	*143,616*	*6,384*
	1300	*Administrative Support Staff costs*			
	1301	Administrative Assistant (G-8)	45,000	45,414	**(414)**
	1302	Meetings Services Assistant (G-7)	41,000	35,827	**5,173**
	1303	Programme Assistant (G-8)	45,000	64,942	**(19,942)**
	1304	Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	37,000	38,137	**(1,137)**
	1305	Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	37,000	24,168	**12,832**
	1306	Computer Operations Assistant (G-7/G-8)	45,000	64,839	**(19,839)**
	1307	Secretary (to 2 Programme Officers) (G-6)	37,000	38,557	**(1,557)**
	1308	Secretary/Clerk, Administration (G-5)	32,000	24,431	**7,569**
	1309	Registry Clerk (G-4)	26,000	38,333	**(12,333)**
	1310	Database Assistant (G-8)	45,000	32,352	**12,648**
	1311	Secretary, Monitoring and Evaluation, (G-5/G-6)	36,000	30,509	**5,491**

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1301-11	*Sub-total* ***(support staff costs)***	*426,000*	*437,509*	*(11,509)*
	1333	Executive Committee - (ExCom 33-35)	500,000	512,266	**(12,266)**
	1333	*Sub-total* ***(conference servicing)***	*500,000*	*512,266*	*(12,266)*
	1399	*Sub-total*	*926,000*	*949,775*	*(23,775)*
	1600	*Travel on Official Missions*			
	1601	Mission costs	160,000	97,844	**62,156**
	1699	*Sub-total*	*160,000*	*97,844*	*62,156*
1999	**COMPONENT TOTAL**		**2,359,000**	**2,244,604**	**114,396**
20	**SUB-CONTRACTS COMPONENT**				
	2100	*Sub-Contracts with UN Agencies:*			
	2101	Information materials	30,000	0	**30,000**
	2199	*Sub-total*	*30,000*		**30,000**
	2300	*Sub-Contracts with Profit Making Institutions*			**0**
	2301	Corporate Consultancies	0		**0**
	2399	*Sub-total*	*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	18,564	**11,436**
	3304	Informal Sub-group meetings	30,000	8,064	**21,936**
	3333	Executive Committee meetings - 2001	225,000	206,272	**18,728**
	3399	*Sub-total*	*285,000*	*232,899*	*52,101*
3999	**COMPONENT TOTAL**		**285,000**	**232,899**	**52,101**
40	**EQUIPMENT COMPONENT**				
	4100	*Expendables*			
	4101	Office stationery etc	15,000	14,531	**469**
	4102	Software & Computer expendables	9,000	3,953	**5,047**
	4199	*Sub-total*	*24,000*	*18,484*	*5,516*
	4200	*Non-expendable Equipment*			
	4201	Computer, printers etc.	10,000	11,405	**(1,405)**
	4202		5,000	303	**4,697**
	4299	*Sub-total*	*15,000*	*11,708*	*3,292*
	4300	*Rental of premises*			
	4301	Rental of office premises	307,000	306,532	**468**
	4399	*Sub-total*	*307,000*	*306,532*	*468*
4999	**COMPONENT TOTAL**		**346,000**	**336,724**	**9,276**
50	**MISCELLANEOUS COMPONENT**				
	5100	*Operations and Maintenance*			
	5101	Computers, printers etc	12,000	6,934	**5,066**
	5102	Office premises	9,000	3,262	**5,738**
	5103	Rental of Photocopiers	15,000	14,916	**84**

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5104	Telecommunications equipment	9,000	2,731	**6,269**
	5105	Miscellaneous equipment rentals	9,000	9,671	**(671)**
	5199	*Sub-total*	*54,000*	*37,513*	*16,487*
	5200	*Reporting Costs*			
	5201	Executive Committee meetings			
	5202	Reporting (others)	20,000	20,240	**(240)**
	5299	*Sub-total*	*20,000*	*20,240*	*(240)*
	5300	*Sundry*			
	5301	Communications	40,000	23,371	**16,629**
	5302	Freight charges	15,000	13,946	**1,054**
	5303	Bank charges	5,000	3,166	**1,834**
	5305	Staff training	38,000	1,707	**36,293**
	5399	*Sub-total*	*98,000*	*42,190*	*55,810*
	5400	*Hospitality*			
	5401	Official hospitality	10,000	7,444	**2,556**
	5499	*Sub-total*	*10,000*	*7,444*	*2,556*
5999	**COMPONENT TOTAL**		**182,000**	**107,387**	**74,614**
99	**PROJECT TOTAL**		**3,202,000**	**2,921,613**	**280,387**
		Programme Support Costs	*201,370*	*193,814*	***7,556***
		GRAND TOTAL	**3,403,370**	**3,115,427**	**287,943**
B.	**2001 Expenditures for Account MFL 2336-2212-2661: Monitoring and Evaluation**				
	1201	Projects and technical reviews etc.	269,618	143,504	**126,114**
	1601	Travel on Official business	97,356	44,260	**53,096**
	4101	Office Stationery	4,562	318	**4,244**
	4201	Non Expendable Computer Equipment	10,347	169	**10,178**
	5105	Miscellaneous Equipment Rentals	4,018	565	**3,453**
	5201	Executive Committee Meetings	6,640	0	**6,640**
	5301	Communications	11,669	770	**10,899**
	ACCOUNT TOTAL		**404,210**	**189,585**	**214,625**
C.	**2001 Expenditures for Account MFL 2336-2213-2661: Technical Audits Production Sector**				
	2300	*Sub-Contracts with Profit Making Institutions*			
	2301	Corporate Consultancies	108,148	0	**108,148**
	ACCOUNT TOTAL		**108,148**	**0**	**108,148**
	TOTAL FOR ALL ACCOUNTS		**3,915,728**	**3,323,683**	**592,045**

Schedule 1.4

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL
UNDP Managed Activities in 1991 - 2001 (in US$)

INCOME	**2001**	**2000**	**1991-2001**
Cash transferred from the Multilateral Fund	37,229,381	23,038,421	287,267,802
Promissory notes encashed	0	0	0
Promissory notes encashments losses/gains	0	0	0
Promissory notes held	0	0	31,150,012
Interest earned and retained	2,664,073	3,039,689	30,892,123
Other Income	4,125	111	135
TOTAL INCOME	**39,897,579**	**26,078,221**	**349,310,072**
TOTAL EXPENDITURE	**44,497,202**	**47,882,198**	**284,500,873**
EXCESS OF INCOME OVER EXPENDITURE	**(4,599,623)**	**(21,803,977)**	**64,809,199**
Prior period adjustments			4,003,762
NET EXCESS OF INCOME OVER EXPENDITURE	**(4,599,623)**	**(21,803,977)**	**68,812,961**
FUND BALANCE	**2001**	**2000**	**1991-2001**
Fund balance, beginning of period	73,412,584	95,216,561	
Add excess of income over expenditure	(4,599,623)	(21,803,977)	
Fund balance, end of period	**68,812,961**	**73,412,584**	**68,812,961**
COMPARISON TO PROGRESS REPORTING			**1991-2001**
Total expenditure reported to the Treasurer			284,500,873
Less programme support costs			(30,140,211)
Less Other Expenditure			(598,419)
Less unliquidated obligations, end of period			(18,305,334)
Net disbursements reported to the Treasurer			**235,456,909**
Net disbursements reported to Executive Committee			**233,911,450**
Difference(*)			**1,545,459**

NB: (*) Explanatory notes:

1) Disbursements of $596,500 for Start-Up costs which is excluded from the total disbursements reported on the UNDP Progress Report.

2) Expenditure of $1,025,190 related to MLF implementation activity, not yet apportioned to relative projects.

3) Net Accounting adjustments of $(76,231) for prior year expenditure related to cost sharing, sub-trust funds, and other misclassifications.

Schedule 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL
UNEP Managed Activities in 1991 - 2001 (in US$)

INCOME	**2001**	**2000**	**1991-2001**
Cash transferred from the Multilateral Fund (1)	5,565,154	1,278,484	47,043,638
Promissory notes encashed	0	0	0
Promissory notes encashments losses/gains	0	0	0
Promissory notes held	0	0	1,006,383
Interest earned and retained	616,344	417,490	3,315,672
TOTAL INCOME	**6,181,498**	**1,695,974**	**51,365,693**
TOTAL EXPENDITURE			**42,597,844**
EXCESS OF INCOME OVER EXPENDITURE			**8,767,849**
Prior period adjustments			
NET EXCESS OF INCOME OVER EXPENDITURE			
FUND BALANCE	**2001**	**2000**	**1991-2001**
Fund balance, beginning of period			
Add excess of income over expenditure			
Fund balance, end of period			
COMPARISON TO PROGRESS REPORTING			**1991-2001**
Total expenditure reported to the Treasurer			45,971,979
Less programme support costs			(5,281,887)
Less unliquidated obligations, end of period			(2,617,842)
Net disbursements reported to the Treasurer			**38,072,250**
Net disbursements reported to Executive Committee			**37,697,207**
Difference(*)			**375,043**

NB: (*) Explanatory notes:

(*) - The UNEP figures arise from the old project management system which was used to prepare the 2001 progress report and has not yet been brought in line with the new IMIS system. The correction has been made in 2002

(1) - The total cash transferred by the MFS does not agree to the UNEP records as most of the 2001 entries have actually been effected in 2002.

Schedule 1.6

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL
UNIDO Managed Activities in 1991 - 2001 (in US$)

INCOME	**2001**	**2000**	**1991-2001**
Cash transferred from the Multilateral Fund	32,728,000	14,925,740	232,653,740
Promissory notes encashed	0	0	0
Promissory notes encashments losses/gains	0	0	0
Promissory notes held	0	0	20,264,334
Interest earned and retained	2,290,270	2,337,327	22,607,135
TOTAL INCOME	**35,018,270**	**17,263,067**	**275,525,209**
TOTAL EXPENDITURE	**35,540,124**	**30,462,464**	**226,758,247**
EXCESS OF INCOME OVER EXPENDITURE	**(521,854)**	**(13,199,397)**	**48,766,962**
Prior period adjustments			
NET EXCESS OF INCOME OVER EXPENDITURE	**(521,854)**	**(13,199,397)**	**48,766,962**
FUND BALANCE	**2001**	**2000**	**1991-2001**
Fund balance, beginning of period	29,024,483	42,223,880	0
Add excess of income over expenditure	(521,854)	(13,199,397)	48,766,962
Fund balance, end of period	**28,502,629**	**29,024,483**	**48,766,962**
COMPARISON TO PROGRESS REPORTING			**1991-2001**
Total expenditure reported to the Treasurer*			**226,758,247**
Less programme support costs			25,636,131
Less unliquidated obligations, end of period			21,113,519
Net disbursements reported to the Treasurer			**180,008,597**
Net disbursements reported to Executive Committee			**180,008,597**
Difference			**0**

NB: (*) Explanatory notes:

The total expenditure reported to the 37th Executive Committee included Japanese bilateral project. This was excluded and reported to the Treasurer after adjustments as indicated above

Schedule 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL
World Bank Managed Activities in 1991 - 2001 (in US$)

INCOME	**2001**	**2000**	**1991-2001**
Cash transferred from the Multilateral Fund	24,545,706	40,117,830	307,663,536
Promissory notes encashed	14,914,876	9,470,995	154,330,337
Promissory notes encashments losses/gains			
Promissory notes held			
Interest earned and retained	7,835,561	7,612,597	45,521,535
TOTAL INCOME	**47,296,143**	**57,201,422**	**507,515,408**
TOTAL EXPENDITURE	**38,778,965**	**82,483,039**	**391,105,702**
EXCESS OF INCOME OVER EXPENDITURE	**8,517,178**	**(25,281,617)**	**116,409,706**
Prior period adjustments			
NET EXCESS OF INCOME OVER EXPENDITURE			
FUND BALANCE	**2001**	**2000**	**1991-2001**
Fund balance, beginning of period	107,892,528	133,174,145	0
Add excess of income over expenditure	8,517,178	**(25,281,617)**	116,409,706
Fund balance, end of period	**116,409,706**	**107,892,528**	**116,409,706**
COMPARISON TO PROGRESS REPORTING			**1991-2001**
Total expenditure reported to the Treasurer			391,105,702
Less programme support costs			(44,052,030)
Less unliquidated obligations, end of period			0
Net disbursements reported to the Treasurer			**347,053,672**
Net disbursements reported to Executive Committee			**349,050,727**
Difference(*)			**(1,997,055)**
NB: (*) Explanatory notes:			
The differences came from netting out project preparation and country program (20,849,254) and adding funds undisbursed held in Special Accounts.			