EP

United Nations Environment Programme

Distr.
LIMITED

UNEP/OzL.Pro/ExCom/13/5
20 June 1994

ORIGINAL: ENGLISH

Executive Committee of
the Multilateral Fund for the
Implementation of the Montreal Protocol

Thirteenth Meeting
Montreal, 25-27 July 1994

REPORT FROM THE TREASURER
BIENNIUM 1992-1993
ACCOUNTS

Accounts for the biennium 1992-1993 ended 31 December 1993

1. The statement contained in this document reflects the status of the Fund as at 31 December 1993. This statement was submitted as part of the accounts of the United Nations Environment Programme to the United Nations Board of Auditors.

2. Schedules 1.1 to 1.7 provide details of expenditures in 1992 and 1993 in respect of the Secretariat and the four implementing agencies, namely, the United Nations Environment Programme, the United Nations Development Programme, the United Nations Industrial Development Organization and the World Bank.

Schedule 1.1

Multilateral Fund under the Montreal Protocol

Statement of Income and Expenditure

		1992	1993	1992/93
Income				
-	Pledged contributions	71,612,841	112,370,633	183,983,474
-	Interest	1,757,933	3,025,097	4,783,030
-	Miscellaneous income	522,219	216,520	738,739
	Total income	73,892,993	115,612,250	189,505,242
Expenditure				
-	Staff and other personnel costs	999,686	1,046,987	2,046,673
-	Consultants	205,644	(57,423)	148,221
-	Travel	78,846	115,006	193,852
-	Contractual services	0	134	134
-	Meetings and conferences	184,517	225,581	410,098
-	Rentals	497,340	488,673	986,013
-	Operating expenses	69,653	65,540	135,193
-	Acquisitions	19,563	3,994	23,557
-	Reporting costs	45,201	62,665	107,866
-	Sundry	54,150	52,944	107,094
-	Hospitality	5,197	7,190	12,387
-	Loss on exchange	24,603	(16,187)	8,416
-	Programme support costs	105,784	99,640	205,424
-	UNEP managed activities	1,778,518	1,414,269	3,192,787
-	UNDP managed activities	1,265,595	4,267,743	5,533,338
-	UNIDO managed activities	0	763,517	763,517
-	World Bank managed activities	3,263,742	5,696,890	8,960,632
	Total expenditure	8,598,039	14,237,163	22,835,202
Excess of income over expenditure		65,294,954	101,375,087	166,670,041

Schedule 1.2

Multilateral Fund under the Montreal Protocol

Statement of Assets and Liabilities

	1992	1993	1992/93
Assets			
- Cash at banks	31,121,203	34,316,522	34,316,522
- Pledged contributions unpaid	34,569,756	187,569,786	187,569,786
- Accounts receivable	79,917	231,182	231,182
- Accrued interest	138,145	99,039	99,039
- Due from Fund of UNEP	426,212	24,653	24,653
- Advances to supporting organizations	49,285,691	109,982,630	109,982,630
Total assets	115,620,924	332,223,812	332,223,812
Liabilities			
- Accounts payable	5,186	20,156	20,156
- Unliquidated obligations	272,858	107,567	107,567
- Deferred contributions	0	115,378,122	115,378,122
Total liabilities	278,044	115,505,845	115,505,845
Fund Balance			
- Balance available as at 01 January	50,592,268	115,342,880	50,592,268
- Adjustment of prior years' accounts	(544,342)	0	(544,342)
- Add: Excess of income over expenditure	65,294,954	101,375,087	166,670,041
Balance available at 31 December	115,342,880	216,717,967	216,717,967
Total liabilities and fund balance	115,620,924	332,223,812	332,223,812

Schedule 1.3

Secretariat of the Multilateral Fund

Statement of Income and Expenditure[1]

		1992	1993	1992/93
Income				
-	Approved 1992/93 budgets	2,766,710	2,661,000	5,427,710
	Total income	2,766,710	2,661,000	5,427,710
Expenditure				
-	Staff	999,686	1,046,987	2,046,673
-	Consultants	205,644	(57,423)	148,221
-	Travel	78,846	115,006	193,852
-	Contractual services	0	134	134
-	Meetings and conferences	184,517	225,581	410,098
-	Rentals	497,340	488,673	986,013
-	Operating expenses	69,653	65,540	135,193
-	Acquisitions	19,563	3,994	23,557
-	Reporting costs	45,201	62,665	107,866
-	Sundry	54,150	52,944	107,094
-	Hospitality	5,197	7,190	12,387
-	Loss on exchange	24,603	(16,187)	8,416
-	Programme support costs	105,784	99,640	205,424
	Total expenditure	2,290,184	2,094,744	4,384,928
Excess of income over expenditure		476,526	566,256	1,0442,782

1 See also Annex I.

Schedule 1.4

UNEP Managed Activities

Statement of Income and Expenditure

	1992	1993	1992/93
Income			
- Funds transferred for approved projects	1,921,000	4,760,437	6,681,437
- Interest	75,848	117,320	193,168
Total income	1,996,848	4,877,757	6,874,605
Expenditure			
- Staff	162,647	163,843	326,490
- Consultants	281,835	301,678	583,513
- Travel	40,354	143,804	184,158
- Contractual services	399,587	97,929	497,516
- Meetings and conferences	362,184	76,481	438,665
- Rentals	80,202	102,117	182,319
- Operating expenses	45,027	89,272	134,299
- Acquisitions	24,906	61,125	86,031
- Reporting costs	93,079	134,254	227,333
- Sundry	82,863	79,948	162,811
- Hospitality	1,226	1,114	2,340
- Programme support costs	204,608	162,704	367,312
Total expenditure	1,778,518	1,414,269	3,192,787
Excess of income over expenditure	218,330	3,463,488	3,681,818

Schedule 1.5

UNDP Managed Activities

Statement of Income and Expenditure

		1992	1993	1992/93
Income				
-	Funds transferred for approved projects	9,826,195	15,512,333	25,338,528
-	Interest	25,937	176,914	202,851
	Total income	9,852,132	15,689,247	25,541,379
Expenditure				
-	Project and administrative costs	1,265,595	4,267,743	5,533,338
	Total expenditures[2]	1,265,595	4,267,743	5,533,338
	Excess of income over expenditure	8,586,537	11,421,504	20,008,041

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[2] The 1992 expenditure covers the period up to 30 September 1992 and the year's last quarter's expenditures are included in the 1993 accounts. The 1993 expenditures cover up to 30 September 1993 only. This is due to the fact that the UNDP's last quarter's expenditures are reported to the Treasurer after the closure of the latter's accounts.

Schedule 1.6

UNIDO Managed Activities

Statement of Income and Expenditure

	1992	1993	1992/93
Income			
- Funds transferred for approved projects	0	6,899,617	6,899,617
- Interest	0	82,813	82,813
Total income	0	6,982,430	6,982,430
Expenditure			
- Projects and administrative costs	0	763,517	763,517
Total expenditures	0	763,517	763,517
Excess of income over expenditure	0	6,218,913	6,218,913

Schedule 1.7

World Bank Managed Activities

Statement of Income and Expenditure

	1992	1993	1992/93
Income			
- Funds transferred for approved projects	37,315,000	43,553,360	80,868,360
- Interest	630,569	1,736,608	2,367,177
Total income	37,945,569	45,289,968	83,235,537
Expenditure			
- Projects and administrative costs	3,263,742	5,696,890	8,960,632
Total expenditures	3,263,742	5,696,890	8,960,632
Excess of income over expenditure	34,681,827	39,593,078	74,274,905

ANNEX I

1993 FUND SECRETARIAT EXPENDITURES

Number	DESCRIPTION		Approved	Expenditure	Savings/ (Deficit)
10	**PROJECT PERSONNEL COMPONENT**				
1100	**Project Personnel (Title & Grade)**				
1101	Chief Officer	D.2	108,000	102,941	5,059
1102	Deputy Chief Officer	P.5	84,000	5,192	78,808
1103	Deputy Chief Officer	P.5	84,000	86,367	(2,367)
1104	Programme Officer	P.3	62,000	60,656	1,344
1105	Programme Officer	P.3	62,000	56,940	5,060
1106	Programme Officer	P.3	62,000	75,625	(13,625)
1107	Programme Officer	P.3	62,000	78,223	(16,223)
1108	Information Officer	P.3	62,000	68,997	(6,997)
1109	Fund and Administration Officer	P.4	70,000	57,004	12,996
1198	Prior years' adjustments		0	(26,531)	26 531
1199	Sub-total		**656,000**	**565,414**	**90,586**
1200	**Consultants**				
1201	Evaluations of programmes, projects, etc		200,000	26,281	173,719
1298	Prior years' adjustments		0	(83,704)	83,704
1299	Sub-total		**200,000**	**(57,423)**	**257,423**
1300	**Administrative Support (Title & Grade)**				
1301	Administrative Assistant	G.9	42,000	53,127	(11,127)
1302	Library assistant	G.7	32,000	32,324	(324)
1303	Senior Secretary (Chief)	G.7	38,000	34,022	3,978
1304	Senior Secretary (for DEP Ec)	G.6	32,000	34,122	(2,122)
1305	Secretary (for DEP TC)	G.6	32,000	4,335	27,665
1306	Secretary (for POs)	G.6	32,000	0	32,000
1307	Secretary (for POs)	G.6	32,000	22,448	9,552
1308	Secretary	G.5	32,000	0	32,000
1309	Clerk/Messenger/Receptionist	G.4	24,000	20,670	3,330
1309-1	Staff - Sub-total		296,000	201,048	94,952
	Conference Servicing Costs				
1329	CSC - 9th Executive Committee Meeting		90,000	98,859	(8,859)
1330	CSC - 10th Executive Committee Meeting		90,000	87,031	2,969
1331	CSC - 11th Executive Committee Meeting		90,000	102,025	(12,025)
1332	CSC - 2 Sub-Committee Meetings		30,000	0	30,000
1398	Prior years' adjustments		0	(7,445)	7,445
1399	Sub-total		**596,000**	**481,518**	**114,482**

Number	DESCRIPTION	Approved	Expenditure	Savings/ (Deficit)
1600	**Official travel on business**			
1601	Staff travel on official business	120,000	118,344	1,656
1698	Prior years' adjustments	0	(3,338)	3,338
1699	Sub-total	120,000	115,006	4,994
1999	**COMPONENT TOTAL**	**1,572,000**	**1,104,515**	**467,485**
20	**SUB-CONTRACTS COMPONENT**			
2100	**Sub-contracts with UN agencies**			
2101	Sub-contracts	30,000	134	29,866
2199	Sub-total	**30,000**	**134**	**29,866**
2999	**COMPONENT TOTAL**	**30,000**	**134**	**29,866**
30	**MEETINGS COMPONENT**			
3300	**Participation in meetings/conferences**			
3305	(Chair/Vice-Chair) persons participation	30,000	19,398	10,602
3310	DC's participation to 9th Executive Committee	84,000	66,479	17,521
3311	DC's participation to 10th Executive Committee	84,000	75,579	8,421
3312	DC's participation to 11th Executive Committee	84,000	78,709	5,291
3313	DC's participation to Sub-Committee meetings	18,000	0	18,000
3398	Prior years' adjustments	0	(14,584)	14,584
3399	Sub-total	**300,000**	**225,581**	**74,419**
3999	**COMPONENT TOTAL**	**300,000**	**225,581**	**74,419**
40	**EQUIPMENT AND PREMISES COMPONENT**			
4100	**Expendable equipment (items under $500)**			
4101	Office stationery supplies	12,000	20,600	(8,600)
4102	Software and computer items	6,000	3,078	2,922
4198	Prior years' adjustments	0	(5,532)	5,532
4199	Sub-total	**18,000**	**18,146**	**(146)**
4200	**Non-expendable equipment**			
4201	Furniture	0	0	0
4202	Typewriters	0	0	0
4203	Personal computers	5,000	0	5,000
4204	Portable computers	5,000	0	5,000
4205	Others	0	4,071	(4,071)
4298	Prior years' adjustments	0	(77)	77
4299	Sub-total	**10,000**	**3,994**	**6,006**

Number	DESCRIPTION	Approved	Expenditure	Savings/ (Deficit)
4300	**Rental or premises**			
4301	Rental of offices premises	540,000	488,673	51,327
4399	Sub-total	540,000	488,673	51,327
4999	**COMPONENT TOTAL**	**568,000**	**510,813**	**57,187**
50	**MISCELLANEOUS COMPONENT**			
5100	**Operation and maintenance of equipment**			
5101	Maintenance of Equipment	7,000	8,189	(1,189)
5102	Maintenance of offices	5,000	5,265	(265)
5103	Maintenance of computer equipment	10,000	0	10,000
5104	Rental of photocopier(s)	18,000	21,118	(3,118)
5105	Rental of telecommunication equipment	21,000	22,422	(1,422)
5198	Prior years' adjustments	0	(9,601)	9,601
5199	Sub-total	**61,000**	**47,393**	**13,607**
5200	**Reporting costs**			
5201	Reporting (general)	60,000	67,403	(7,403)
5298	Prior years' adjustments	0	(4,738)	4,738
5299	Sub-total	**60,000**	**62,665**	**(2,665)**
5300	**Sundry**			
5301	Communications	30,000	19,349	10,651
5302	Freight charges (documents shipment)	20,000	30,061	(10,061)
5303	Others	10,000	9,265	735
5398	Prior years's adjustments	0	(5,699)	5,699
5399	Sub-total	**60,000**	**52,976**	**7,024**
5400	**Hospitality**			
5401	Hospitality	10,000	7,461	2,539
5498	Prior years' adjustments	0	(271)	271
5499	Sub-total	**10,000**	**7,190**	**20,776**
5999	**COMPONENT TOTAL**	**191,000**	**170,224**	**20,776**
99	TOTAL	2,661,000	2,011,267	649,733
	Programme Support Costs	123,760	99,640	24,120
	GRAND TOTAL	**2,784,760**	**2,110,907**	**673,853**