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ORIGINAL: ENGLISH

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

Tenth Meeting
Montreal, 28-30 June 1993

UNDP FINANCIAL REPORT

This document includes:

- Comments and Recommendations from the Fund Secretariat
- UNDP Interim Financial Statement

COMMENTS AND RECOMMENDATIONS FROM THE FUND SECRETARIAT

Comments

1. Per its agreement with the Executive Committee (UNEP/OzL.Pro/ExCom/5/Inf.3, page 3, paragraph 31), "As approved by the Executive Committee and in accordance with UNDP accounting and reporting procedures, UNDP shall submit to the Executive Committee through the Fund Secretariat . . . an annual report on income and expenditures for the previous years . . . ." The enclosed financial statements and detailed expenditures are submitted to the Executive Committee in fulfilment of this requirement for calendar year 1992.

2. UNDP's Division of Finance submitted UNDP's 1992 Financial Statement, four project delivery reports, and a summary of expenditures by work programme.

3. The Financial Statement lists disbursements from the Executive Committee to UNDP as "Contributions from Governments and other contributors" in the amount of US $9.8 million. The statement indicates that, during calendar year 1992, almost US $1 million was spent on project costs and approximately US $90,000 was spent on programme support and administrative costs.

4. As at 31 December 1992, of the US $9.6 million in unexpended resources, UNDP had encumbered (obligated for disbursement) US $5.3 million leaving a balance of US $4.3 million unencumbered.

5. The four delivery reports represent four accounts established for Fund activities. The first account covers 1991 work programme activities and both 1991 and 1992 management support. The second account covers 1992 work programme activities excluding management support. The last two accounts were established for certain activities in Costa Rica and Egypt.

6. The Summary of Expenditures by Work Programme accumulates the information from the project delivery reports.

7. The "delivery reports" provide an indication of the type of budget detail available by account. These reports are normally associated with the executing entity, in this case, UNDP's Office of Project Services. Additional "delivery reports" are usually reserved for those activities directly implemented by countries themselves.

8. While the delivery reports provide detailed information necessary for internal UNDP purposes, they do not provide the necessary information to monitor Executive Committee approvals.

Recommendation

9. Since approvals of the Committee are provided on a project-by-project or activity-by-activity basis, where feasible, a financial statement which includes such information would facilitate the monitoring function which is becoming more crucial as project implementation increases.

Annex 1

UNITED NATIONS DEVELOPMENT PROGRAMME

INTERIM FINANCIAL STATEMENT

For the Twelve-Month Period
of the Biennium 1992-1993
Ended 31 December 1992
Statement XXII

	Trust Fund for the Interim Multilateral Fund Under the Montreal Protocol
INCOME AND EXPENDITURE FOR THE PERIOD	
Voluntary contributions from Governments and other contributors	-
Contributions from Governments and other contributors	9,826,195
Interest Income	25,937
	9,852,132
Less: Expenditure	
Project costs	996,801
Programme support costs:	
Executing agencies	59,808
Administrative costs	27,670
	1,084,279
Surplus Income	8,767,853
ASSETS	
Due from UNDP	9,770,259
LIABILITIES AND UNEXPENDED RESOURCES	
Unliquidated obligations of executing agencies	129,449
Unexpended resources	
Balance as at 1 January	872,957
Surplus income	8,767,853
Balance as at 31 December a/	9,640,810
	9,770,259

a/ Consisting of:

	Trust Fund for the Interim Multilateral Fund Under the Montreal Protocol
Unspent allocations	5,258,303
Unencumbered funds	4,382,507
	9,640,810

The accompanying notes are an integral part of the financial statements.

TIME: 17:16:49 OPS FUNDS CONTROL SYSTEM DATE: 22/03/93

REQUESTED BY: APM BUDGETS AND EXPENDITURES PAGE: 1

INT/91/G61/E/2G/31 YEAR 1992 AS OF 13/03/93

CMBI.	DESCRIPTION	APPROVED BUDGET M/M	APPROVED BUDGET AMT	UNLIQUIDATED OBLIGATIONS M/M	UNLIQUIDATED OBLIGATIONS AMT	DISBURSMENTS M/M	DISBURSMENTS AMT	EXPENDITURES M/M	EXPENDITURES AMT	BALANCE OF BUDGET M/M	BALANCE OF BUDGET AMT
10	PERSONNEL										
1101	PROJ. MGMT.	12.0	100,000	.0	.00	.0	82,165.07	.0	82,165.07	12.0	17,834.93
1151		.0	0	.0	17,050.00	.0	75,358.94	.0	92,408.94	.0	-92,408.94
1197	CONSULTANTS	.0	150,000	.0	34,102.00	.0	41,531.50	.0	75,633.50	.0	74,366.50
1199	SUB TOTAL	12.0	250,000	.0	51,152.00	.0	199,055.51	.0	250,207.51	12.0	-207.51
1300	ADMIN SUPPORT	.0	40,846	.0	1,400.00	.0	44,080.45	.0	45,480.45	.0	-4,634.45
1301	ADMIN. ASSIST.	7.0	40,000	.0	.00	.0	35,372.98	.0	35,372.98	7.0	4,627.02
1500	EXP. TRAVEL	.0	5,000	.0	.00	.0	.00	.0	.00	.0	5,000.00
1602	MISSION COSTS	.0	30,404	.0	13,900.00	.0	29,272.94	.0	43,172.94	.0	-12,768.94
1603	MISSION COSTS	.0	110,000	.0	.00	.0	4,282.60	.0	4,282.60	.0	105,717.40
1700	NATL. CONSULT.	.0	50,000	.0	.00	.0	35,942.64	.0	35,942.64	.0	14,057.36
19	COMPONENT TOTAL	19.0	526,250	.0	66,452.00	.0	348,007.12	.0	414,459.12	19.0	111,790.88
20	SUBCONTRACTS										
2100	SUBCONTRACTS	.0	80,000	.0	306.00	.0	83,420.74	.0	83,726.74	.0	-3,726.74
2101	SUBCON(COSRIC)	.0	20,000	.0	.00	.0	.00	.0	.00	.0	20,000.00
29	COMPONENT TOTAL	.0	100,000	.0	306.00	.0	83,420.74	.0	83,726.74	.0	16,273.26
30	FELLOWSHIPS										
3200		.0	0	.0	.00	.0	-80.88	.0	-80.88	.0	80.88
3202		.0	0	.0	5,626.00	.0	15,303.00	.0	20,929.00	.0	-20,929.00
3400	SEMINARS	.0	105,000	.0	.00	.0	36,752.03	.0	36,752.03	.0	68,247.97
39	COMPONENT TOTAL	.0	105,000	.0	5,626.00	.0	51,974.15	.0	57,600.15	.0	47,399.85
40	EQUIPMENT										
4100	EXP. EQUIP.	.0	500	.0	.00	.0	.00	.0	.00	.0	500.00
4200		.0	0	.0	.00	.0	30,455.90	.0	30,455.90	.0	-30,455.90
4201	NON-EXP. EQUIP.	.0	20,344	.0	13,793.00	.0	30.80	.0	13,823.80	.0	6,520.20
4300		.0	0	.0	.00	.0	25,000.20	.0	25,000.20	.0	-25,000.20
49	COMPONENT TOTAL	.0	20,844	.0	13,793.00	.0	55,486.90	.0	69,279.90	.0	-48,435.90
50	MISCELLANEOUS										
5300	MISCELLANEOUS	.0	20,673	.0	.00	.0	1,370.95	.0	1,370.95	.0	19,302.05
5301	SUNDRY	.0	3,000	.0	.00	.0	.00	.0	.00	.0	3,000.00
59	COMPONENT TOTAL	.0	23,673	.0	.00	.0	1,370.95	.0	1,370.95	.0	22,302.05
90	PROJECT TOTAL	19.0	775,767	.0	86,177.00	.0	540,259.86	.0	626,436.86	19.0	149,330.14
93	AGENCY SUPPORT										
9301	SUPPORT COSTS	1.1	46,546	.0	.00	.0	.00	.0	37,586.21	1.1	8,959.81
93	COMPONENT TOTAL	1.1	46,546	.0	.00	.0	.00	.0	37,586.21	1.1	8,959.81
99	GRAND TOTAL	20.1	822,313	.0	86,177.00	.0	540,259.86	.0	664,023.07	20.1	158,289.95
999	UNDP CONTRIBTN.	20.1	822,313	.0	86,177.00	.0	540,259.86	.0	664,023.07	20.1	158,289.95

TIME: 17:17:14 OPS FUNDS CONTROL SYSTEM DATE: 22/03/93

REQUESTED BY: APM BUDGETS AND EXPENDITURES PAGE: 1

INT/92/G61/D/2G/31 YEAR 1992 AS OF 13/03/93

CMBL	DESCRIPTION	APPROVED BUDGET M/M	APPROVED BUDGET AMT	UNLIQUIDATED OBLIGATIONS M/M	UNLIQUIDATED OBLIGATIONS AMT	DISBURSMENTS M/M	DISBURSMENTS AMT	EXPENDITURES M/M	EXPENDITURES AMT	BALANCE OF BUDGET M/M	BALANCE OF BUDGET AMT
10	PERSONNEL										
1151	S/T CONSULTANT	.0	350,000	.0	.00	.0	1,798.38	.0	1,798.38	.0	348,201.62
1197		.0	0	.0	33,012.00	.0	63,987.04	.0	96,999.04	.0	-96,999.04
1199	SUB TOTAL	.0	350,000	.0	33,012.00	.0	65,785.42	.0	98,797.42	.0	251,202.58
1301	ADMIN.SUPPORT	.0	2,500	.0	.00	.0	.00	.0	.00	.0	2,500.00
1501	EXPERT TRAVEL	.0	2,000	.0	.00	.0	.00	.0	.00	.0	2,000.00
1603		.0	0	.0	.00	.0	6,860.45	.0	6,860.45	.0	-6,860.45
1701	NATIONAL EXPERT	.0	7,500	.0	.00	.0	.00	.0	.00	.0	7,500.00
1751	S/T CONSULTANTS	.0	52,500	.0	.00	.0	.00	.0	.00	.0	52,500.00
19	COMPONENT TOTAL	.0	414,500	.0	33,012.00	.0	72,645.87	.0	105,657.87	.0	308,842.13
20	SUBCONTRACTS										
2100	SUBCONTRACT	.0	150,000	.0	9,760.00	.0	87,840.00	.0	97,600.00	.0	52,400.00
29	COMPONENT TOTAL	.0	150,000	.0	9,760.00	.0	87,840.00	.0	97,600.00	.0	52,400.00
30	FELLOWSHIPS										
3200	STUDY TOURS	.0	100,000	.0	.00	.0	30,263.24	.0	30,263.24	.0	69,736.76
3300	IN-SERVICE TRG.	.0	121,000	.0	.00	.0	745.16	.0	745.16	.0	120,254.84
3400		.0	0	.0	.00	.0	83,652.90	.0	83,652.90	.0	-83,652.90
39	COMPONENT TOTAL	.0	221,000	.0	.00	.0	114,661.30	.0	114,661.30	.0	106,338.70
40	EQUIPMENT										
4100	EXPEND. EQUIP.	.0	10,000	.0	.00	.0	.00	.0	.00	.0	10,000.00
4200	NON-EXP. EQUIP.	.0	50,000	.0	.00	.0	.00	.0	.00	.0	50,000.00
49	COMPONENT TOTAL	.0	60,000	.0	.00	.0	.00	.0	.00	.0	60,000.00
50	MISCELLANEOUS										
5300	SUNDRY	.0	31,000	.0	.00	.0	50.34	.0	50.34	.0	30,949.66
59	COMPONENT TOTAL	.0	31,000	.0	.00	.0	50.34	.0	50.34	.0	30,949.66
90	PROJECT TOTAL	.0	876,500	.0	42,772.00	.0	275,197.51	.0	317,969.51	.0	558,530.49
93	AGENCY SUPPORT										
9300	SUPPORT COST	.0	52,590	.0	.00	.0	.00	.0	19,078.17	.0	33,511.83
93	COMPONENT TOTAL	.0	52,590	.0	.00	.0	.00	.0	19,078.17	.0	33,511.83
99	GRAND TOTAL	.0	929,090	.0	42,772.00	.0	275,197.51	.0	337,047.68	.0	592,042.32
999	UNDP CONTRIBTN.	.0	929,090	.0	42,772.00	.0	275,197.51	.0	337,047.68	.0	592,042.32

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REQUESTED BY: A-M BUDGETS AND EXPENDITURES PAGE: 1

COS/92/G62/C/2G/31 YEAR 1992 AS OF 13/03/93

CMBL	DESCRIPTION	APPROVED BUDGET M/M	APPROVED BUDGET AMT	UNLIQUIDATED OBLIGATIONS M/M	UNLIQUIDATED OBLIGATIONS AMT	DISBURSMENTS M/M	DISBURSMENTS AMT	EXPENDITURES M/M	EXPENDITURES AMT	BALANCE OF BUDGET M/M	BALANCE OF BUDGET AMT
10	PERSONNEL										
1151	CONSULTANTS	.0	17,000	.0	.00	.0	.00	.0	.00	.0	17,000.00
19	COMPONENT TOTAL	.0	17,000	.0	.00	.0	.00	.0	.00	.0	17,000.00
20	SUBCONTRACTS										
2100	SUB/CONT/CEMSO	.0	20,000	.0	.00	.0	14,500.00	.0	14,500.00	.0	5,500.00
29	COMPONENT TOTAL	.0	20,000	.0	.00	.0	14,500.00	.0	14,500.00	.0	5,500.00
50	MISCELLANEOUS										
5300	MISCELL.	.0	3,000	.0	.00	.0	948.94	.0	948.94	.0	2,051.06
59	COMPONENT TOTAL	.0	3,000	.0	.00	.0	948.94	.0	948.94	.0	2,051.06
90	PROJECT TOTAL	.0	40,000	.0	.00	.0	15,448.94	.0	15,448.94	.0	24,551.06
93	AGENCY SUPPORT										
9301	SUPPORT COSTS	.0	2,400	.0	.00	.0	.00	.0	926.94	.0	1,473.06
93	COMPONENT TOTAL	.0	2,400	.0	.00	.0	.00	.0	926.94	.0	1,473.06
99	GRAND TOTAL	.0	42,400	.0	.00	.0	15,448.94	.0	16,375.88	.0	26,024.12
999	UNDP CONTRIBTN.	.0	42,400	.0	.00	.0	15,448.94	.0	16,375.88	.0	26,024.12

TIME: 17:15:42

REQUESTED BY: APM

EGY/92/G61/B/2G/31 YEAR 1992

OPS FUNDS CONTROL SYSTEM

BUDGETS AND EXPENDITURES

AS OF 13/03/93

PAGE: 1

CMBL	DESCRIPTION	APPROVED BUDGET M/M	APPROVED BUDGET AMT	UNLIQUIDATED OBLIGATIONS M/M	UNLIQUIDATED OBLIGATIONS AMT	DISBURSMENTS M/M	DISBURSMENTS AMT	EXPENDITURES M/M	EXPENDITURES AMT	BALANCE OF BUDGET M/M	BALANCE OF BUDGET AMT
10	PERSONNEL										
1151	S/T CONSULTANTS	.0	815	.0	.00	.0	814.64	.0	814.64	.0	.36
1197	MISR FOAM	.0	30,781	.0	500.00	.0	30,280.67	.0	30,780.67	.0	.33
1199	SUB TOTAL	.0	31,596	.0	500.00	.0	31,095.31	.0	31,595.31	.0	.69
1600		.0	5,350	.0	.00	.0	.00	.0	.00	.0	5,350.00
1602		.0	0	.0	.00	.0	5,350.34	.0	5,350.34	.0	-5,350.34
19	COMPONENT TOTAL	.0	36,946	.0	500.00	.0	36,445.65	.0	36,945.65	.0	.35
30	FELLOWSHIPS										
3200	STUDY TOURS	.0	0	.0	.00	.0	.00	.0	.00	.0	.00
3300	IN-SERV. TRG.	.0	0	.0	.00	.0	.00	.0	.00	.0	.00
39	COMPONENT TOTAL	.0	0	.0	.00	.0	.00	.0	.00	.0	.00
50	MISCELLANEOUS										
5300	SUNDRY	.0	0	.0	.00	.0	.00	.0	.00	.0	.00
59	COMPONENT TOTAL	.0	0	.0	.00	.0	.00	.0	.00	.0	.00
90	PROJECT TOTAL	.0	36,946	.0	500.00	.0	36,445.65	.0	36,945.65	.0	.35
93	AGENCY SUPPORT										
9300	SUPPORT COST	.0	2,216	.0	.00	.0	.00	.0	2,216.73	.0	.03
93	COMPONENT TOTAL	.0	2,216	.0	.00	.0	.00	.0	2,216.73	.0	.03
99	GRAND TOTAL	.0	39,162	.0	500.00	.0	36,445.65	.0	39,162.38	.0	.38
999	UNDP CONTRIBTN.	.0	39,162	.0	500.00	.0	36,445.65	.0	39,162.38	.0	.38

UNITED NATIONS DEVELOPMENT PROGRAMME

Annex 3

Trust Fund for the Interim Multilateral
Fund under the Montreal Protocol
Summary of 1992 Expenditures by Work Programme
(US$ Thousands)

Budget line	Headquarters' Mgt Support	1991 Work Programme	1992 Work Programme	Total
PERSONNEL				

Project management	82.2			82.2
Int'l consultants	92.4	75.6	130.4	298.4
Administrative support	80.8			80.8
Mission	43.2	4.3	12.2	59.7
National consultants		35.9		35.9
Sub-total	298.6	115.8	142.6	557.0
	-----	-----	-----	-----
SUB-CONTRACTS		83.7	112.1	195.8
Sub-total		83.7	112.1	195.8
		-----	-----	-----
TRAINING				

Group training		20.9	30.3	51.2
In-service training			0.7	0.7
Seminar		36.7	83.6	120.3
Sub-total		57.6	114.6	172.2
		-----	-----	-----
EQUIPMENT	27.7	16.6		44.3
Sub-total	27.7	16.6		44.3
	-----	-----		-----
SUNDRIES		26.4	1.1	27.5
Sub-total		26.4	1.1	27.5
		----	----	----
TOTAL WORK PROGRAMME	a/ 326.3	a/ 300.1	b/ 370.4	996.8
Executing agency support costs	21.1	16.5	22.2	59.8
Central services	27.7			27.7
GRAND TOTAL	375.1	316.6	392.6	1,084.3
	=====	=====	=====	=======

a/ Total of $626.4 is reflected under INT/91/G61/E/2G/31.

b/ Total consists of : INT/92/G61 ($318.0), COS/92/G62 ($15.4) and EGY/92/G61 ($37.0).

24/5/93