

ANNEX IV
SCHEDULE 1.1

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

1996 STATEMENT OF INCOME AND EXPENDITURE (in US\$)

INCOME	1996	1995	1991-96
Pledged contributions	149,886,997	143,335,345	670,140,018
Interest income	11,612,277	11,211,677	33,825,205
Miscellaneous income	263,321	428,554	2,785,381
TOTAL INCOME	161,762,595	154,975,576	706,750,604
EXPENDITURE			
UNEP managed activities	4,303,410	4,493,467	16,150,786
UNDP managed activities	33,209,390	12,702,043	59,347,204
UNIDO managed activities	28,256,890	18,685,679	50,389,938
World Bank managed activities	40,774,717	31,669,434	95,288,813
Secretariat	2,235,078	2,557,445	13,964,780
Loss on exchange	7,514	-13,406	38,267
TOTAL EXPENDITURE	108,786,999	70,094,662	235,179,788
Excess of income over expenditure	52,975,596	84,880,914	471,570,816
Prior period adjustments to pledged contributions	-3,353,820	-100,827	0
Net excess of income over expenditure	49,621,776	84,780,087	471,570,816
Fund balance, beginning of period	421,949,040	337,168,953	0
Fund balance, end of of period	471,570,816	421,949,040	471,570,816

SCHEDULE 1.2

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

1996 STATEMENT OF ASSETS AND LIABILITIES (in US\$)

ASSETS	31.12.1996	31.12.1995
Cash and term deposits	2,594,959	12,441,421
Pledged contributions receivable	610,733,233	259,662,812
Other accounts receivable	379,387	430,857
Other assets - deferred charges	28,074	6,520
Promissory notes	8,559,714	39,372,892
Operating funds provided to implementing agencies	315,541,175	262,249,463
TOTAL ASSETS	937,836,542	574,163,965
LIABILITIES		
Contributions receivable for future years	466,000,002	151,666,667
Unliquidated obligations (Secretariat)	189,071	375,723
Inter-fund balance payable	42,838	163,303
Other accounts payable	33,815	9,232
TOTAL LIABILITIES	466,265,726	152,214,925
RESERVES AND FUND BALANCES		
CUMULATIVE SURPLUS	471,570,816	421,949,040
TOTAL RESERVES AND FUND BALANCES	471,570,816	421,949,040
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	937,836,542	574,163,965
FUND BALANCE NET OF CONTRIBUTIONS RECEIVABLE	326,837,585	313,952,895

SCHEDULE 1.3

Annex IV

Page 3

1996 MULTILATERAL FUND SECRETARIAT EXPENDITURES (in US\$)

1	PROJECT PERSONNEL COMPONENT	APPROVED	ACTUAL	SAVINGS/
11	PROJECT PERSONNEL	BUDGET	EXPENDITURE	(DEFICIT)
1101	Chief Officer	111,000	119,114	-8,114
1102	Deputy Chief Officer, Economist	90,000	122,178	-32,178
1103	Deputy Chief Officer, Technical Cooperation	90,000	106,299	-16,299
1104	Programme Officer, Economist	74,000	79,020	-5,020
1105	Programme Officer, Engineer	74,000	91,802	-17,802
1106	Programme Officer, Engineer	74,000	114,143	-40,143
1107	Programme Officer, Scientist	74,000	89,762	-15,762
1108	Programme Officer, Information	66,000	47,419	18,581
1109	Administration & Fund Management Officer	74,000	109,998	-35,998
1198	Prior years' adjustments	0	-9,116	9,116
11	Sub-total	727,000	870,619	-143,619
12	Consultants			
1201	Consultancies (project reviews etc.)	101,500	77,058	24,442
12	Sub-total	101,500	77,058	24,442
130	Administrative support staff			
1301	Administrative assistant (Admin. & Fund)	46,000	46,387	-387
1302	Library Assistant	42,000	34,649	7,351
1303	Administrative Assistant (Chief Officer)	45,000	40,457	4,543
1304	Senior secretary (Deputy Chief, Economist)	35,500	35,415	85
1305	Senior Secretary (Deputy Chief, Techn. Coop.)	35,500	28,369	7,131
1306	Senior Secretary (for 2 Programme Officers)	33,000	726	32,274
1307	Senior Secretary (for 2 Programme Officers)	35,500	35,816	-316
1308	Secretary	33,000	1,221	31,779
1309	Clerk/Messenger/Receptionist	27,000	7,604	19,396
130	Administrative support staff sub-total	332,500	230,644	101,856
132-3	Conference servicing costs			
1321	19th Executive Committee Meeting	90,000	126,738	-36,738
1322	20th Executive Committee Meeting	90,000	109,155	-19,155
1323	21st Executive Committee Meeting	90,000	0	90,000
1331	Sub-Committee meetings	30,000	7,090	22,910
132-3	Conference servicing costs sub-total	300,000	242,983	57,017
13	Sub-total	632,500	473,627	158,873
16	Official travel on business			
1601	Staff travel on official busines	120,000	69,005	50,995
16	Sub-total	120,000	69,005	50,995
1	COMPONENT TOTAL	1,581,000	1,490,309	90,691

SCHEDULE 1.3

1996 MULTILATERAL FUND SECRETARIAT EXPENDITURES (in US\$)

2	SUB-CONTRACT COMPONENT	APPROVED	ACTUAL	SAVINGS/
21	Sub-contracts with UN agencies	BUDGET	EXPENDITURE	(DEFICIT)
2101	Sub-contracts (information materials)	30,000	0	30,000
21	Sub-total	30,000	0	30,000
23	Sub-contracts with profit-making institutions			
2301	Sub-contracts	48,500	28,511	19,989
23	Sub-total	48,500	28,511	19,989
2	COMPONENT TOTAL	78,500	28,511	49,989
3	MEETING PARTICIPATION COMPONENT			
33	Participation in meetings/conferences			
3301	Chairman/Vice Chairman	30,000	25,550	4,450
3302	19th Executive Committee meeting	75,000	81,895	-6,895
3303	20th Executive Committee meeting	75,000	75,157	-157
3304	21st Executive Committee meeting	75,000	0	75,000
3313	Sub-Committee meetings	40,000	5,777	34,223
33	Sub-total	295,000	188,379	106,621
3	COMPONENT TOTAL	295,000	188,379	106,621
4	EQUIPMENT AND PREMISES COMPONENT			
41	Expendable equipment (items under US\$1,500)			
4101	Office supplies	15,000	25,266	-10,266
4102	Software and computer expendables	10,000	5,773	4,227
41	Sub-total	25,000	31,039	-6,039
42	Non-expendable equipment			
4205	General non-expendable equipment	20,000	188	19,812
4298	Prior years' adjustments	0	-40,287	40,287
42	Sub-total	20,000	-40,099	60,099
43	Rental of premises			
4301	Rental of office premises	250,000	305,062	-55,062
43	Sub-total	250,000	305,062	-55,062
4	COMPONENT TOTAL	295,000	296,002	-1,002

SCHEDULE 1.3

1996 MULTILATERAL FUND SECRETARIAT EXPENDITURES (in US\$)

5	MISCELLANEOUS COMPONENT	APPROVED BUDGET	ACTUAL EXPENDITURE	SAVINGS/ (DEFICIT)
51	Operation and maintenance of equipment			
5101	Maintenance of equipment	8,000	5,159	2,841
5102	Maintenance of offices	6,000	1,500	4,500
5104	Rental of photocopier(s)	7,000	7,139	-139
5105	Rental of telecommunication equipment	11,000	2,986	8,014
51	Sub-total	32,000	16,784	15,216
52	Reporting costs			
5201	Executive Committee meetings reporting	45,000	13,855	31,145
5202	Reporting (others)	20,000	5,108	14,892
52	Sub-total	65,000	18,963	46,037
53	Sundry			
5301	Communications	30,000	21,480	8,520
5302	Freight charges (documents shipment)	20,000	28,824	-8,824
5303	Others	5,000	9,740	-4,740
53	Sub-total	55,000	60,044	-5,044
54	Hospitality			
5401	Hospitality	7,000	3,790	3,210
54	Sub-total	7,000	3,790	3,210
5	COMPONENT TOTAL	159,000	99,581	59,419
TOTAL		2,408,500	2,102,782	305,718
Programme support costs		137,735	132,296	5,439
GRAND TOTAL		2,546,235	2,235,078	311,157

SCHEDULE 1.4

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities in 1991 - 1996 (in US\$)

INCOME	1996	1995	1991-96
Cash transferred from the Multilateral Fund	0	5,709,183	17,455,352
Interest earned and retained	305,567	339,902	1,159,248
TOTAL INCOME	305,567	6,049,085	18,614,600
TOTAL EXPENDITURE	4,303,410	4,490,750	16,150,786
EXCESS OF INCOME OVER EXPENDITURE	-3,997,843	1,558,335	2,463,814
FUND BALANCE			
Fund balance, beginning of period	6,461,657	4,903,322	0
Add excess of income over expenditure	-3,997,843	1,558,335	2,463,814
Fund balance, end of period	2,463,814	6,461,657	2,463,814
Comparison to progress reporting			
Total expenditure reported to the Treasurer			16,150,786
Less programme support costs			-1,857,947
Less unliquidated obligations, end of period			-805,354
Adjustments			0
Net disbursements reported to the Treasurer			13,487,485
Net disbursements reported to the Executive Committee *			13,573,503
Difference			-86,018

* UNEP reported expenditure of US\$ 14,378,857 less unliquidated obligations US\$ 805 354.

SCHEDULE 1.5**MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL**

UNDP Managed Activities in 1991 - 1996 (in US\$)

INCOME	1996	1995	1991-96
Cash transferred from the Multilateral Fund	35,267,935	29,124,442	150,749,310
Interest earned and retained	4,007,000	1,725,906	6,292,767
TOTAL INCOME	39274935	30850348	157042077
TOTAL EXPENDITURE	33209390	12702044	59347204
EXCESS OF INCOME OVER EXPENDITURE	6065545	18148304	97694873
FUND BALANCE			
Fund balance, beginning of period	91,629,328	73,481,024	0
Add excess of income over expenditure	6,065,545	18,148,304	97,694,873
Fund balance, end of period	97,694,873	91,629,328	97,694,873
Comparison to progress reporting			
Total expenditure reported to the Treasurer			59,347,204
Less programme support costs			-7,151,567
Less unliquidated obligations, end of period			-16,475,000
Adjustments *			16,436,634
Net disbursements reported to the Treasurer			52,157,271
Net disbursements reported to the Executive Committee			52,131,176
Difference			26095

* UNDP expenditure for last quarter 1996 and other corrections to be posted into MF accounts in 1997.

SCHEDULE 1.6

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNIDO Managed Activities in 1991 - 1996 (in US\$)

INCOME	1996	1995	1991-96
Cash transferred from the Multilateral Fund	30,032,065	29,297,118	98,936,239
Interest earned and retained	3,550,981	2,486,948	6,717,934
TOTAL INCOME	33,583,046	31,784,066	105,654,173
TOTAL EXPENDITURE	28,256,885	18,685,684	50,389,938
EXCESS OF INCOME OVER EXPENDITURE	5,326,161	13,098,382	55,264,235
FUND BALANCE			
Fund balance, beginning of period	49,938,164	36,839,782	0
Add excess of income over expenditure	5,326,161	13,098,382	55,264,235
Fund balance, end of period	55,264,325	49,938,164	55,264,235
Comparison to progress reporting			
Total expenditure reported to the Treasurer			50,389,938
Less programme support costs			-5,797,070
Less unliquidated obligations, end of period			-11,880,571
Adjustments			0
Net disbursements reported to the Treasurer			32,712,297
Net disbursements reported to the Executive Committee			44,592,847
Difference *			-11,880,550

* Disbursements reported to the Executive Committee would appear to include unliquidated obligations.

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities in 1991 - 1996 (in US\$)

INCOME	1996	1995	1991-96
Cash transferred from the Multilateral Fund	20,500,000	28,856,884	139,452,828
Promissory notes encashed	13,422,470	0	13,422,470
Promissory notes transferred, net of encashments	50,030,644	38,621,486	88,652,130
Interest earned and retained	3,674,684	4,588,362	13,890,530
TOTAL INCOME	87,627,798	72,066,732	255,417,958
TOTAL EXPENDITURE	40,758,112	31,686,039	95,288,813
EXCESS OF INCOME OVER EXPENDITURE	46,869,686	40,380,693	160,129,145
FUND BALANCE			
Fund balance, beginning of period	113,259,459	72,878,766	0
Add excess of income over expenditure	46,869,686	40,380,693	160,129,145
Fund balance, end of period	160,129,145	113,259,459	160,129,145
Cash balance, end of period	71,477,015	74,637,973	71,477,015
Comparison to progress reporting			
Total expenditure reported to the Treasurer			95,288,813
Less programme support costs			-7,047,163
Less unliquidated obligations, end of period			0
Adjustments (disbursements posted in advance)			-10,763,651
Net disbursements reported to the Treasurer			77,477,999
Net disbursements reported to the Executive Committee			76,914,102
Difference			563,897

SCHEDULE 1.8**MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL**

Implementing Agency Summary 1991 - 1996 (in US\$ x million)

INCOME	UNEP	UNDP	UNIDO	WB	TOTAL
Cash transferred from the Multilateral Fund	17.5	150.7	98.9	139.5	406.6
Promissory notes encashed	0.0	0.0	0.0	13.4	13.4
Promissory notes transferred, net of encashments	0.0	0.0	0.0	88.7	88.7
Interest earned and retained	1.1	6.3	6.7	13.9	28.0
TOTAL INCOME	18.6	157.0	105.7	255.4	536.7
TOTAL ADJUSTED EXPENDITURE	16.2	75.8	50.4	84.5	226.8
EXCESS OF INCOME OVER EXPENDITURE	2.4	81.3	55.3	170.9	309.8
CASH BALANCE, END OF PERIOD	2.4	81.3	55.3	82.2	221.2
Comparison to progress reporting					
Total adjusted expenditure reported to the Treasurer	16.2	75.8	50.4	84.5	226.8
Less programme support costs	(1.9)	(7.2)	(5.8)	(7.0)	(21.9)
Less unliquidated obligations, end of period	(0.8)	(16.5)	(11.9)	0.0	(29.2)
Net disbursements reported to the Treasurer	13.5	52.2	32.7	77.5	175.8
Net disbursements reported (to Executive Committee)	13.6	52.1	44.6	76.9	187.2
Difference	(0.1)	0.0	(11.9)	0.6	(11.4)