

ANNEX II

SCHEDULE 1.1

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

1999 STATEMENT OF INCOME AND EXPENDITURE (in US\$)

INCOME	1999	1998	1991-99
Agreed contributions	144,154,659	151,937,379	1,100,633,536
Interest income	8,680,036	17,676,694	78,510,721
Miscellaneous income	213,440	375,074	3,907,877
TOTAL INCOME	153,048,135	169,989,147	1,183,052,134
EXPENDITURE			
UNEP Managed Activities	7,105,179	4,720,159	31,773,214
UNDP Managed Activities	0	42,540,000	156,380,417
UNIDO Managed Activities	39,886,148	37,682,789	160,755,558
World Bank Managed Activities	18,874,915	63,253,289	233,226,404
Secretariat	3,027,200	2,915,637	22,416,787
Bank Charges and Loss on Exchange	57,580	28,547	160,462
TOTAL EXPENDITURE	68,951,022	151,140,421	604,712,842
Excess of income over expenditure	84,097,113	18,848,726	578,339,292
Prior period adjustments	626,405	386,944	(16,967,193)
Net excess of income over expenditure	84,723,518	19,235,670	561,372,099
Fund balance, beginning of period	494,242,179	475,006,509	0
Fund balance, end of period	578,965,697	494,242,179	561,372,099

SCHEDULE 1.2 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 1999 STATEMENT OF ASSETS AND LIABILITIES (in US\$)		
ASSETS	31.12.1999	31.12.1998
Cash and term deposits	24,705,145	10,258,282
Pledged contributions receivable	296,831,482	326,699,645
Inter-fund balance receivable	0	3,911,151
Other accounts receivable	489,196	541,886
Provision for doubtful debt	(110,341)	0
Other assets - deferred charges	7,732	28,074
Promissory notes	81,772,921	55,512,565
Operating funds provided to implementing agencies	322,831,285	255,411,496
TOTAL ASSETS	726,527,420	652,363,099
LIABILITIES		
Contributions receivable for future years	146,666,667	157,758,790
Unliquidated obligations (Secretariat)	171,463	281,413
Inter-fund balance payable	569,011	0
Other accounts payable	154,582	80,717
TOTAL LIABILITIES	147,561,723	158,120,920
RESERVES AND FUND BALANCES		
Cumulative surplus	578,965,697	494,242,179
TOTAL RESERVES AND FUND BALANCES	578,965,697	494,242,179
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	726,527,420	652,363,099

SCHEDULE 1.3					
A. 1999 Secretariat Account MF/2100-98-03					
10	Project Personnel Component		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	<i>1100</i>	<i>Project Personnel</i>			
	1101	Chief Officer (D2)	123,500	125,105	(1,605)
	1102	Deputy Chief Officer (Economic Cooperation) (P5)	110,000	113,972	(3,972)
	1103	Deputy Chief Officer (Technical Cooperation) (P5)	110,000	130,097	(20,097)
	1104	Economic Affairs Officer (P4)	92,700	79,128	13,572
	1105	Environmental Affairs Officer (P4)	92,700	99,072	(6,372)
	1106	Project Management Officer (P4)	92,700	92,931	(231)
	1107	Project Management Officer (P4)	92,700	96,060	(3,360)
	1108	Information Management Officer (P3)	75,000	7,089	67,911
	1109	Admin & Fund Management Officer (P4)	92,700	84,634	8,066
	1110	Senior Monitoring and Evaluation Officer (P5)	110,000	111,800	(1,800)
	1198	Prior Year's Adjustments	0	(10,823)	10,823
	<i>1199</i>	<i>Sub-total</i>	<i>992,000</i>	<i>929,065</i>	<i>62,935</i>
	<i>1200</i>	<i>Consultants</i>			
	1201	Projects and technical reviews etc	150,000	46,376	103,624
	1298	Prior Year's Adjustments	0	0	0
	<i>1299</i>	<i>Sub-total</i>	<i>150,000</i>	<i>46,376</i>	<i>103,624</i>
	<i>1300</i>	<i>Administrative Support Staff costs</i>			
	1301	Admin Assistant (G8)	42,860	38,685	4,175
	1302	Meetings Services Assistant (G7)	40,860	32,187	8,673
	1303	Programme Assistant (G8)	42,860	57,149	(14,289)
	1304	Senior Secretary (Deputy Chief, EC) (G6)	35,740	10,095	25,645
	1305	Senior Secretary (Deputy Chief, TC) (G6)	35,740	36,070	(330)
	1306	Computer Operations Assistant (G7)	35,740	39,643	(3,903)
	1307	Secretary (Prog. Officers -2) (G6)	35,740	33,695	2,045
	1308	Secretary/Clerk, Administration (G5)	30,620	9,814	20,806
	1309	Registry Clerk (G4)	24,480	24,534	(54)
	<i>1301-09</i>	<i>Sub-total (support staff costs)</i>	<i>324,640</i>	<i>281,872</i>	<i>42,768</i>
	1321	Executive Committee - (3 meetings in 1999)	400,000	375,115	24,885
	1322	Sub-Committee - (6 Meetings in 1999)	90,000	93,861	(3,861)
	<i>1321-32</i>	<i>Sub-total (conference servicing)</i>	<i>490,000</i>	<i>468,975</i>	<i>21,025</i>
	1398	Prior Year's Adjustments	0	(6,414)	6,414
	<i>1399</i>	<i>Sub-total</i>	<i>814,640</i>	<i>744,433</i>	<i>70,207</i>
	<i>1600</i>	<i>Travel on Official Missions</i>			
	1601	Mission costs	140,000	154,422	(14,422)
	1698	Prior Year's Adjustments	0	2,170	(2,170)
	<i>1699</i>	<i>Sub-total</i>	<i>140,000</i>	<i>156,592</i>	<i>(16,592)</i>
19	Component Total		2,096,640	1,876,467	220,173

SCHEDULE 1.3					
			Approved Budget	Actual Expenditure	Savings/ (Deficit)
20	Sub-Contracts Component				
	2100	Sub-Contracts with UN Agencies:			
	2101	Information materials	30,000	0	30,000
	2198	Prior Year's Adjustments	0	0	0
	2199	Sub-total	30,000	0	30,000
	2300	Sub-Contracts with Profit Making Institutions			
	2301	Corporate Consultancies	0	(62)	62
	2398	Prior Year's Adjustments	0	(1,870)	1,870
	2399	Sub-total	0	(1,932)	1,932
29	Component Total		30,000	(1,932)	31,932
30	Meetings Participation Component				
	3300	Assistance to Participants from Art.5 Countries			
	3301	Travel of Chairman / Vice-Chairman	30,000	21,005	8,995
	3302	Sub-Committee Meetings (6)	51,000	49,198	1,802
	3303	Executive Committee Meetings (3)	174,000	174,264	(264)
	3304	Informal Sub-group meetings	30,000	28,911	1,089
	3398	Prior Year's Adjustments	0	(9,986)	9,986
	3399	Sub-total	285,000	263,391	21,609
39	Component Total		285,000	263,391	21,609
40	Equipment Component				
	4100	Expendables			
	4101	Office stationery etc	15,000	13,255	1,745
	4102	Software & Computer expendables	20,000	1,861	18,139
	4198	Prior Year's Adjustments	0	(3)	3
	4199	Sub-total	35,000	15,113	19,887
	4200	Non-expendable Equipment			
	4201	Computer, printers etc.	40,000	12,984	27,016
	4298	Prior Year's Adjustments	0	(478)	478
	4299	Sub-total	40,000	12,506	27,494
	4300	Rental of premises			
	4301	Rental of office premises	296,000	295,483	517
	4398	Prior Year's Adjustments	0	0	0
	4399	Sub-total	296,000	295,483	517
49	Component Total		371,000	323,102	47,898

SCHEDULE 1.3					
			Approved Budget	Actual Expenditure	Savings/ (Deficit)
50	Miscellaneous Component				
	5100	Operations and Maintenance			
	5101	Computers, printers etc	8,000	5,741	2,259
	5102	Office premises	6,000	4,983	1,017
	5103	Rental of Photocopiers	12,000	716	11,284
	5104	Telecommunications equipment	12,000	12,305	(305)
	5105	Miscellaneous equipment rentals	8,000	4,680	3,320
	5199	Sub-total	46,000	28,425	17,575
	5200	Reporting Costs			
	5201	Executive Committee meetings	0	0	0
	5202	Reporting (others)	20,000	19,808	192
	5299	Sub-total	20,000	19,808	192
	5300	Sundry			
	5301	Communications	40,000	28,159	11,841
	5302	Freight charges	20,000	17,123	2,877
	5303	Bank charges	5,000	1,289	3,711
	5305	Staff training	39,300	818	38,482
	5398	Prior Year's Adjustments	0	(273)	273
	5399	Sub-total	104,300	47,116	57,184
	5400	Hospitality			
	5401	Official hospitality	10,000	5,631	4,369
	5498	Prior Year's Adjustments	0	(1)	1
	5499	Sub-total	10,000	5,631	4,369
59	Component Total		180,300	100,980	79,320
99	Project Total		2,962,940	2,562,008	400,932
		Programme Support Costs	171,163	157,422	13,741
		Grand Total	3,134,103	2,719,430	414,673
B. 1999 Monitoring and Evaluation Account MF/2100-98-61					
	1201	Projects and technical reviews etc.		207,939	
	1301	Part time Secretary		11,002	
	1601	Travel on Official business		37,968	
	2301	Consultancies		0	
	4101	Office Stationery		1,400	
	4201	Non Expendable Computer Equipment		6,291	
	5105	Miscellaneous Equipment Rentals		0	
	5201	Executive Committee Meetings		2,200	
	5301	Communications		1,402	
		Account Total	361,000	268,202	92,798
C. 1999 Technical Audits: Production Sector Account MF/2100-98-62					
	2301	Corporate Consultancies	230,655	37,507	193,148
		Account Total	230,655	37,507	193,148
	TOTAL FOR ALL ACCOUNTS		3,725,758	3,025,140	700,618

SCHEDULE 1.4 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNEP Managed Activities in 1991 - 1999 (in US\$)			
INCOME	1999	1998	1991-99
Cash transferred from the Multilateral Fund	8,744,648	10,800,000	43,744,648
Interest earned and retained	836,685	(301)	2,283,661
TOTAL INCOME	9,581,333	10,799,699	46,028,309
TOTAL EXPENDITURE	6,489,906	5,337,682	31,775,464
EXCESS OF INCOME OVER EXPENDITURE	3,091,427	5,462,017	14,252,845
FUND BALANCE			
Fund balance, beginning of period	11,161,418	5,699,401	0
Add excess of income over expenditure	3,091,427	5,462,017	14,252,845
Fund balance, end of period	14,252,845	11,161,418	14,252,845

SCHEDULE 1.4 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNEP Managed Activities in 1991 - 1999 (in US\$)			
INCOME	1999	1998	1991-99
Cash transferred from the Multilateral Fund	8,744,648	10,800,000	43,744,648
Interest earned and retained	836,685	(301)	2,283,661
TOTAL INCOME	9,581,333	10,799,699	46,028,309
TOTAL EXPENDITURE	6,489,906	5,337,682	31,775,464
EXCESS OF INCOME OVER EXPENDITURE	3,091,427	5,462,017	14,252,845
FUND BALANCE			
Fund balance, beginning of period	11,161,418	5,699,401	0
Add excess of income over expenditure	3,091,427	5,462,017	14,252,845
Fund balance, end of period	14,252,845	11,161,418	14,252,845

SCHEDULE 1.5 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNDP Managed Activities in 1991 - 1999 (in US\$)			
INCOME	1999	1998	1991-99
Cash transferred from the Multilateral Fund	19,000,000	26,000,000	227,000,000
Interest earned and retained	0	7,300,000	23,553,767
TOTAL INCOME	19,000,000	33,300,000	250,553,767
TOTAL EXPENDITURE	0	42,540,000	156,380,417
EXCESS OF INCOME OVER EXPENDITURE	19,000,000	(9,240,000)	94,173,350
FUND BALANCE			
Fund balance, beginning of period	75,173,350	84,413,350	0
Add excess of income over expenditure	19,000,000	(9,240,000)	75,173,350
Fund balance, end of period	94,173,350	75,173,350	94,173,350

SCHEDULE 1.6 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNIDO Managed Activities in 1991 - 1999 (in US\$)			
INCOME	1999	1998	1991-99
Cash transferred from the Multilateral Fund	29,000,000	27,000,000	185,000,000
Interest earned and retained	3,711,309	4,403,236	17,979,548
TOTAL INCOME	32,711,309	31,403,236	202,979,548
TOTAL EXPENDITURE	39,886,148	37,682,789	160,755,558
EXCESS OF INCOME OVER EXPENDITURE	(7,174,839)	(6,279,553)	42,223,990
FUND BALANCE			
Fund balance, beginning of period	49,398,829	55,678,382	0
Add excess of income over expenditure	(7,174,839)	(6,279,553)	42,223,990
Fund balance, end of period	42,223,990	49,398,829	42,223,990

SCHEDULE 1.7 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL World Bank Managed Activities in 1991 - 1999 (in US\$)			
INCOME	1999	1998	1991-99
Cash transferred from the Multilateral Fund	67,000,000	21,000,000	243,000,000
Promissory notes encashed	33,371,565	20,538,908	129,944,466
Promissory notes transferred, net of encashments	(19,044,835)	(5,943,319)	21,670,771
Interest earned and retained	2,820,239	5,280,746	26,194,047
TOTAL INCOME	84,146,969	40,876,334	420,809,284
TOTAL EXPENDITURE	18,874,915	63,253,289	233,226,404
EXCESS OF INCOME OVER EXPENDITURE	65,272,054	(22,376,955)	187,582,880
FUND BALANCE			
Fund balance, beginning of period	122,310,826	144,687,781	0
Add excess of income over expenditure	65,272,054	(22,376,955)	187,582,880
Fund balance, end of period	187,582,880	122,310,826	187,582,880

SCHEDULE 1.8

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

Comparison of Financial and Progress Reports
Implementing Agency Summary 1991 - 1998 (in US\$ million)

Agency	UNEP	UNDP	UNIDO	WB	TOTAL
Total adjusted expenditure reported to the Treasurer	25.3	156.6	120.9	214.9	517.6
Less programme support costs	(2.9)	(14.6)	(13.9)	(29.9)	(61.3)
Less unliquidated obligations, end of period	(0.8)	(21.6)	(11.3)	0.0	(33.8)
Net disbursements reported to the Treasurer	21.5	120.4	95.6	185.0	422.5
Net disbursements reported to the Executive Committee	21.5	120.0	91.5	184.9	417.9
Difference	0.0	0.3	4.2	0.1	4.6