



联合国



环境规划署

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执行蒙特利尔议定书  
多边基金执行委员会  
第六十五次会议  
2011年11月13日至17日，印度尼西亚巴厘

## 2010年决算账目

1. 执行委员会第六十四次会议审议了由财务主任提交的环境规划署多边基金 2010 年临时账目。财务报表包括各执行机构 2010 年临时账目和基金秘书处 2010 年的帐目。执行委员会在第 64/52(a)和(b)号决定中，决定注意到多边基金 2010 年的临时账目，并注意到财务主任将向执行委员会第六十五次会议提交 2010 年的决算账目，如提出要求，将提交进一步的调整数。
2. 各机构按照通用术语和程序问题研讨会上商定的最后期限，于 2011 年 9 月底前向财务主任提交了 2010 年决算账目。由于收到各执行机构的决算账目前，环境规划署的账目已经结算，因此，提交执行委员会第六十四次会议的多边基金账目没有任何变动。下文表 1 和表 2 列出了 UNEP/OzL.Pro/ExCom/64/51 号文件附表 1.1 至 1.7（附件二）所列各执行机构 2010 年临时账目与提交给财务主任的各执行机构决算账目之间的差额，这些差额应列入 2011 年账目。

表 1

## 执行机构临时账目与 2010 年决算账目之间的差额：收入（美元）

(1)	(2)	(3)	(4) = (3)-(2)
机构	2010 年基金账户收入总额 (财务主任报告的临时账目)	2010 年基金账户收入总额 (依据决算表)	临时账目与决算账目 之间的差额
开发计划署	605,123,684	605,091,042	-32,642
环境规划署	193,614,931	193,544,008	-70,923
工发组织	608,679,323	608,705,606	26,283
世界银行	1,036,752,675	1,036,752,675	0

表 2

## 执行机构临时账目与 2010 年决算账目之间的差额：支出（美元）

(1)	(2)	(3)	(4) = (3)-(2)
机构	2010 年基金账户支出总额 (财务主任报告的临时账目)	2010 年基金账户的支出总额 (依据决算表)	临时账目与决算账目 之间的差额
开发计划署	545,826,417	546,733,384	906,967
环境规划署	170,488,671	170,549,170	60,499
工发组织	532,947,145	533,233,787	286,642
世界银行	998,158,038	998,158,038	0

3. 第 64/52(d)号决定请财务主任将先前列于基金财务报表附表 1.3 中秘书处支出项下的固定汇率机制损失约 610 万美元重新归类。根据这项决定，在内罗毕举行行政管理会议之时，环境规划署、内罗毕办事处以及秘书处代表于 2011 年 9 月 29 日召开了一次会议。会上商定将用一个特定的活动编码，将与固定汇率机制相关的兑汇差额计入环境规划署的帐目，以便将用各国货币缴付认捐款时造成的固定汇率机制损益差额与其他业务活动造成的兑汇差额相区分。固定汇率机制差额将在基金财务报表收入款中作为一个单独的细目列示。其他非固定汇率机制差额将继续记作基金秘书处业务支出的一部分。

4. 在环境规划署、内罗毕办事处和秘书处代表的会议上，还讨论了已完成或已移交双边项目的结余账款现金退款列为基金杂项收入的问题，而这些退款显然应该是提供捐款的缔约方对认捐缴付的现金。会上商定，这种退款应该列入财务报表“以往各年度调整数”

一栏之下对基金捐款的附表。有人指出，双边核准的金额不记入环境规划署的财务报表，因为双边活动不属于环境规划署行政和财务管理的范畴。秘书处对这一做法表示关切，对此，有人解释说，就双边活动的资金而言，使用这些活动的资金时，并不遵循环境规划署关于项目资金管理的政策和程序，也不利用环境规划署项目适用的工具来遵循报告要求。此外，双边活动支出的会计制度与环境规划署的制度也不一致。环境规划署管理的项目必须取得项目支出的审计证书，但这对双边项目却不适用。因此，由于环境规划署会计系统中不包含双边活动的信息，所以，这种信息不能列入其财务报告中。

## 审计报告

5. 环境规划署尚未审查 2010 年 12 月 31 日终了的 2010 年财务年度最后审计报告。一俟该报告定稿，将立即向执行委员会提交与多边基金有关的意见和建议。

### 执行委员会关于财务工作经费 500,000 美元年费明细表的第 62/66(d)号决定的后续行动

6. 第 62/66(d)号决定请财务主任在基金秘书处帐目中列入作为财务工作经费的 500,000 美元年费的明细表，因此，财务主任在下文表 3 中提供一个明细表，作为仅对基金 2010 年帐目的补充。

表 3

财务主任 2010 年年费明细表

	(美元)
工作人员费用	241,400
差旅费	39,986
P5 和 P4 之间的差额	13,881
间接费用支助费	166,500
应急费用	38,233
<b>共计</b>	<b>500,000</b>

### 第 60/49(b)号决定的后续行动

7. 在第 60/49(b)号决定中，执行委员会决定请秘书处继续监测工作人员费用，以评估今后各年的适当增长率，并在 2011 年第六十五次会议上提交基金 2010 年帐目时，向执行委员会提出报告。关于 2012 年订正预算、2013 年核定预算和 2014 年拟议预算的 UNEP/OzL.Pro/ExCom/65/58 号文件中载有秘书处关于监测工作人员费用和评估今后各年适当增长率的报告。

8. 本文件附件一载有业经联合国审计委员会审查的多边基金 2010 年决算账目。附件二载有附表 1.1 至 1.7，为秘书处的帐目和各执行机构的临时报表。

**建议：**

9. 谨建议执行委员会：

- (a) 注意到 UNEP/OzL.Pro/ExCom/65/56 号文件所载经审计的截至 2010 年 12 月 31 日多边基金的财务报表；
- (b) 注意到已经就记录固定汇率机制损失的做法采取行动，早先曾将这种损失记作秘书处支出的一部分，现在基金帐目中将这种损失列为一个单独的细目，并注意到将用一个特定的编码在环境规划署的帐目中记录该机制之下的任何损益；
- (c) 注意到已采取行动将双边项目现金结余退款记作以往各年度捐款的一部分，而不是杂项收入；
- (d) 注意到财务主任作为仅对基金 2010 年帐目的补充，提供了 500,000 美元的财务主任年度费用的指示性明细表；
- (e) 注意到关于 2012 年订正预算、2013 年核定预算和 2014 年拟议预算的 UNEP/OzL.Pro/ExCom/65/58 号文件中载有秘书处关于监测工作人员费用和评估今后各年适当增长率的报告；
- (f) 注意到环境规划署尚未审查 2010 年 12 月 31 日终了的 2010 年财务年度最后审计报告；以及
- (g) 请财务主任将本文件表 1 和表 2 所列各机构临时报表与其 2010 年决算账目之间的差额列入 2011 年的账目。

## United Nations Environment Programme

**Trust Fund**  
for the Multilateral Fund for the implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

**Statement of Income and expenditure and changes in reserves and fund balances**  
for the year ended 31 December 2010  
(Thousands of United States Dollars)

	2010	2008
<b>Income</b>		
Voluntary contributions	128,874	123,992
Interest income	3,645	11,965
Miscellaneous income	1,277	10,235
<b>Total Income</b>	<b>133,796</b>	<b>148,192</b>
<b>Expenditure</b>		
Staff and other personnel costs	3,483	3,769
Contractual services	682	1,178
Travel	192	412
Operating expenses	6,456	391
Acquisitions	767	648
Programme support costs	356	347
UNEP managed activities	15,528	17,546
UNDP managed activities	25,120	27,852
UNIDO managed activities	25,283	27,969
World Bank managed activities	23,803	79,203
<b>Total Expenditure</b>	<b>101,488</b>	<b>159,115</b>
Excess/ (Shortfall) of Income over expenditure	32,328	(12,923)
Fund balances, beginning of year	478,661	480,535
Fund balances, end of year	510,989	467,612

**Statement of assets, liabilities, reserves and fund balances**  
for the year ended 31 December 2010

<b>Assets</b>		
Cash and term deposits	997	1,155
Cash pools	110,300	40,238
Advances provided to implementing agencies	187,012	215,807
Voluntary contributions receivable	178,371	177,775
Promissory notes	40,767	34,068
Accounts receivable other	329	438
Other assets	13	19
<b>Total assets</b>	<b>515,789</b>	<b>489,500</b>
<b>Liabilities</b>		
Payments or contributions received in advance	3,847	1,349
Unliquidated obligations	150	278
Interfund balances payable	44	9
Accounts payable other	759	254
<b>Total liabilities</b>	<b>4,800</b>	<b>1,888</b>
<b>Reserves and fund balances</b>		
Fund balance	510,989	467,612
<b>Total fund balances</b>	<b>510,989</b>	<b>467,612</b>
<b>Total liabilities and fund balances</b>	<b>515,789</b>	<b>469,500</b>

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2010 STATEMENT OF INCOME AND EXPENDITURE (in US\$) (Thousands of United States dollars)			
INCOME	2010	2009	1991- 2010
Agreed contributions	128,874	130,514	2,567,809
Interest income	3,645	4,403	205,139
Exchange gain/(loss)(i)	(6,049)	(1,599)	30,840
Miscellaneous income	1,277	3,423	31,975
<b>TOTAL INCOME</b>	<b>127,747</b>	<b>136,741</b>	<b>2,835,763</b>
<b>EXPENDITURE</b>			
UNEP Managed Activities	15,526	20,081	170,293
UNDP Managed Activities	25,120	41,591	545,826
UNIDO Managed Activities	25,283	26,329	532,942
World Bank Managed Activities	23,603	32,428	998,158
Secretariat	5,887	5,264	78,155
<b>TOTAL EXPENDITURE</b>	<b>95,419</b>	<b>125,693</b>	<b>2,325,374</b>
Excess of income over expenditure	32,328	11,048	510,389
Prior period adjustments	-	-	600
<b>Net excess of income over expenditure</b>	<b>32,328</b>	<b>11,048</b>	<b>510,989</b>
Fund balance, beginning of period	478,661	467,613	0
Fund balance, end of period	510,989	478,661	510,989

(i) The Exchange loss for 2010 consists of loss in respect of FERM of US\$6.033 million and US \$0.016 million loss relating to normal business transactions.

(ii) For ease of monitoring and to avoid delay the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures submitted for their accounting periods ended 31 December 2010 based on agreement that they will provide audited expenditures immediately as they become available.

(iii) Of the total US \$176.371 million voluntary contributions receivable, about US \$117.609 million or 67% represent amount due from countries with economies in transition. The Fund encourages parties to pay their outstanding contributions in full and no write-offs are currently being considered.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2010 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2010	31.12.2009
Cash and term deposits	111,297	81,387
Voluntary pledges receivable	176,371	183,998
Inter-fund balance receivable		16
Other accounts receivable	329	644
Other assets - deferred charges	13	19
Promissory notes	40,767	36,363
Operating funds provided to implementing agencies	187,012	179,423
<b>TOTAL ASSETS</b>	<b>515,789</b>	<b>481,850</b>
<b>LIABILITIES</b>		
Deferred credits	3,847	2,747
Reserve for obligations	150	195
Inter-fund balance payable	44	-
Other accounts payable	759	247
<b>TOTAL LIABILITIES</b>	<b>4,800</b>	<b>3,189</b>
<b>RESERVES AND FUND BALANCES</b>		
Cumulative surplus	510,989	478,661
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>510,989</b>	<b>478,661</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>515,789</b>	<b>481,850</b>

<b>SCHEDULE 1.3</b>					
<b>A. 2010 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)</b>					
			<b>Approved</b>	<b>Actual</b>	<b>Savings/</b>
			<b>Budget</b>	<b>Expenditure</b>	<b>(Deficit)</b>
<b>10</b>	<b>PROJECT PERSONNEL COMPONENT</b>				
	1100	<i>Project Personnel</i>			
		1101 Chief Officer (D-2)	219,316	217,667	1,649
		1102 Deputy Chief Officer (Economic Cooperation) (P-5)*	216,438	131,669	84,769
		1103 Programme Management Officer (P-3)*	143,446	140,556	2,890
		1104 Senior Project Management Officer (P-5)	195,587	206,702	(11,115)
		1105 Senior Project Management Officer (P-5)	195,587	179,991	15,596
		1106 Senior Project Management Officer (P-5)	195,587	185,625	9,962
		1107 Senior Project Management Officer (P-5)**	195,587	61,821	133,766
		1108 Information Management Officer (P-3)	172,941	189,345	(16,404)
		1109 Senior Administrative and Fund Management Officer (P-5)	175,483	177,692	(2,209)
		1110 Senior Monitoring and Evaluation Officer (P-5)*	195,587	80,496	115,091
		1111 Programme Management Officer (P-3)	143,446	145,955	(2,509)
		1112 Associate IT Officer (P-2)	86,787	109,207	(22,420)
		1114 Programme Management Officer (P-3)*	143,446	146,493	(3,047)
		1188 Prior Year's Adjustment			
		<i>Sub-total</i>	2,279,238	1,973,219	306,019
	1200	<i>Consultants</i>			
		1201 Projects and technical reviews etc	100,000	102,078	(2,078)
		1202 MC2 Consultants	50,000	9,800	40,200
		1203 MYA Table access & development	60,000	54,270	5,730
		<i>Sub-total</i>	210,000	166,148	43,852
	1300	<i>Administrative Support Staff costs</i>			
		1301 Administrative Assistant (G-8)	82,442	76,848	5,594
		1302 Meetings Services Assistant (G-7)	78,008	73,990	4,018
		1303 Programme Assistant (G-8)	82,442	85,105	(2,663)
		1304 Senior Secretary (Economic Cooperation) (G-6)***	61,068	34,962	26,106
		1305 Senior Secretary (Technical Cooperation) (G-6)	61,068	63,834	(2,766)
		1306 Computer Operations Assistant (G-8)***	82,442	45,359	37,083
		1307 Secretary (G-6)	64,544	66,429	(1,885)
		1308 Secretary/Clerk, Administration (G-7)	69,238	60,473	8,765
		1309 Registry Clerk (G-5)	52,753	52,789	(36)
		1310 Database Assistant (G-8)	82,442	90,773	(8,331)
		1311 Secretary, Monitoring and Evaluation (G-6)	61,068	58,974	2,094
		1313 Secretary, (Senior programme Officer) G-6	61,068	50,711	10,357
		1314 Secretary (Senior Programme Officer) (G-6)***	61,068	8,713	52,355
		<i>Sub-total (support staff costs)</i>	899,651	768,960	130,691
		1333 60 <sup>th</sup> Meeting of the Executive Committee	260,000	226,240	33,760
		1334 61 <sup>st</sup> Meeting of the Executive Committee	260,000	227,860	32,140
		1336 62 <sup>nd</sup> Meeting of the Executive Committee	260,000	250,160	9,840
		<i>Sub-total (conference servicing)</i>	780,000	704,260	75,740
		1335 Temporary Assistance	65,000	36,514	28,486
		1388 Prior Year's Adjustment	-	-	0
		<i>Sub-total</i>	-	0	0
		<i>Sub-total</i>	1,744,651	1,509,734	234,917

\* 1102 - Filled in May 2010; 1103, 1110 and 1114 - Filled in May 2010, October 2010 and March 2010 respectively and includes installation costs

\*\* 1107 - Vacant since May 2010

\*\*\* 1304, 1306 and 1314 - Temporary recruitment



			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	208,000	184,484	23,516
	1602	Network meetings (4)	20,000	7,166	12,834
	1699	<i>Sub-total</i>	228,000	191,650	36,350
<b>1999</b>	<b>COMPONENT TOTAL</b>		<b>4,461,889</b>	<b>3,840,751</b>	<b>621,138</b>
<b>20</b>	<b>SUB-CONTRACTS COMPONENT</b>				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Treasury services	500,000	500,000	0
	2199	<i>Sub-total</i>	500,000	500,000	0
	2300				0
	2199	<i>Sub-total</i>	500,000	500,000	0
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			0
	2301	Corporate Consultancies	0	0	0
	2399	<i>Sub-total</i>	0	0	0
<b>2999</b>	<b>COMPONENT TOTAL</b>		<b>500,000</b>	<b>500,000</b>	<b>0</b>
<b>30</b>	<b>MEETINGS PARTICIPATION COMPONENT</b>				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	15,000	3,540	11,460
	3302	Executive Committee meetings****	225,000	269,654	(44,654)
	3399	<i>Sub-total</i>	240,000	273,194	(33,194)
<b>3999</b>	<b>COMPONENT TOTAL</b>		<b>240,000</b>	<b>273,194</b>	<b>(33,194)</b>
<b>40</b>	<b>EQUIPMENT COMPONENT</b>				
	4100	<i>Expendables</i>			
	4101	Office stationery etc (revision initiated to use anticipated savings)	19,500	9,562	9,938
	4102	Software & Computer expendables	11,700	11,700	0
	4199	<i>Sub-total</i>	31,200	21,262	9,938
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	13,000	13,000	0
	4202	Others	6,500	6,500	0
	4299	<i>Sub-total</i>	19,500	19,500	0
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	870,282	726,455	143,827
	4399	<i>Sub-total</i>	870,282	726,455	143,827
<b>4999</b>	<b>COMPONENT TOTAL</b>		<b>920,982</b>	<b>767,217</b>	<b>153,765</b>
<b>50</b>	<b>MISCELLANEOUS COMPONENT</b>				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	1,178	7,822
	5102	Office premises	9,000	809	8,191
	5103	Rental of Photocopiers	19,500	20,090	(590)
	5104	Telecommunications equipment	9,000	9,000	0
	5105	Miscellaneous equipment rentals	16,250	16,250	0
	5199	<i>Sub-total</i>	62,750	47,327	15,423
	5200	<i>Reporting Costs</i>			

\*\*\*\* Additional expenses resulting from participants delayed departure at the 61<sup>st</sup> meeting.

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	5201	Executive Committee meetings			
	5202	Reporting ( others )	20,000	6,999	13,001
	5299	Sub-total	20,000	6,999	13,001
	5300	Sundry			
	5301	Communications	65,000	39,794	25,206
	5302	Freight charges	15,000	5,293	9,707
	5303	Bank charges	5,000	1,187	3,813
	5305	Staff training	20,137	14,777	5,360
	5399	Sub-total	105,137	61,051	44,086
	5400	Hospitality			
	5401	Official hospitality	13,000	17,699	(4,699)
	5499	Sub-total	13,000	17,699	(4,699)
<b>5999</b>	<b>COMPONENT TOTAL</b>		<b>200,887</b>	<b>133,076</b>	<b>67,811</b>
<b>99</b>	<b>PROJECT TOTAL</b>		<b>6,323,758</b>	<b>5,514,238</b>	<b>809,520</b>
		Programme Support Costs (budget lines 1100 and 1300)	413,256	356,483	56,772
		<b>GRAND TOTAL</b>	<b>6,737,014</b>	<b>5,870,721</b>	<b>866,292</b>
<b>B. 2010 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)</b>					
			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1201	Projects and technical reviews/Customs Trng	0	0	0
	1202	Projects and technical reviews etc./Methyl bromide	0	(3,677)	3,677
	1203	Projects and technical reviews etc./Extending desk study	0	0	0
	1204	Country studies	27,103	310	26,793
	1205	Consultants	0	0	0
	1206	Projects and technical reviews etc/evaln of TPMPs	0	0	0
	1601	Travel on Official business	0	0	0
	4201	Non Expendable Computer Equipment	0	0	0
	5301	Communications	0	0	0
	<b>ACCOUNT TOTAL</b>		<b>27,103</b>	<b>(3,367)</b>	<b>30,470</b>
<b>C. 2010 Expenditures for Account MFL 2336-2567-2661: (HCFC Production Sector)</b>					
	1200	Sub-Contracts with Profit Making Institutions			
	1201	Consultants	18,154	19,696	(1,542)
	<b>ACCOUNT TOTAL</b>		<b>18,154</b>	<b>19,696</b>	<b>(1,542)</b>
	<b>TOTAL FOR ALL ACCOUNTS</b>		<b>6,782,271</b>	<b>5,887,050</b>	<b>895,220</b>

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2010			
INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	23,621,158	15,132,275	521,064,916
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	500,000	416,843	52,908,756
<b>TOTAL INCOME</b>	<b>24,121,158</b>	<b>15,549,118</b>	<b>605,123,684</b>
<b>TOTAL EXPENDITURE</b>	<b>23,648,130</b>	<b>42,765,781</b>	<b>545,826,417</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>473,028</b>	<b>-27,216,663</b>	<b>59,297,267</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>473,028</b>	<b>-27,216,663</b>	<b>59,297,267</b>
Fund balance, beginning of period	58,824,239	86,040,902	0
Add excess of income over expenditure	473,028	-27,216,663	59,297,267
Fund balance, end of period	59,297,267	58,824,239	59,297,267

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2010			
INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	16,881,814	16,638,790	184,619,328
Total transfers	16,881,814	16,638,790	184,619,328
Interest earned and retained	460,499	604,129	8,939,233
Other income	13,595	-21,171	56,370
<b>TOTAL INCOME</b>	<b>17,355,908</b>	<b>17,221,748</b>	<b>193,614,931</b>
<b>TOTAL EXPENDITURE</b>	<b>15,530,325</b>	<b>20,230,087</b>	<b>170,488,671</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>1,825,583</b>	<b>-3,008,339</b>	<b>23,126,260</b>
Prior period adjustments	0	0	0
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>1,825,583</b>	<b>-3,008,339</b>	<b>23,126,260</b>
Fund balance, beginning of period	21,300,677	24,309,016	0
Add excess of income over expenditure	1,825,583	-3,008,339	23,126,260
Fund balance, end of period	23,126,260	21,300,677	23,126,260

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2010			
INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	52,430,461	18,878,689	572,765,522
Interest and miscellaneous income earned and retained	203,162	559,162	35,913,801
<b>TOTAL INCOME</b>	<b>52,633,623</b>	<b>19,437,851</b>	<b>608,679,323</b>
<b>TOTAL EXPENDITURE</b>	<b>25,294,412</b>	<b>26,328,707</b>	<b>532,947,145</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>27,339,211</b>	<b>-6,890,856</b>	<b>75,732,178</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>27,339,211</b>	<b>-6,890,856</b>	<b>75,732,178</b>
Fund balance, beginning of period	48,392,967	55,272,407	0
Add excess of income over expenditure	27,339,211	-6,890,856	75,732,178
Fund balance, end of period	75,732,178	48,381,551	75,732,178

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2010			
INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	1,350,339	30,409,161	777,249,425
Promissory notes encashed*	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	387,337	937,060	78,169,623
<b>TOTAL INCOME</b>	<b>1,737,676</b>	<b>31,346,221</b>	<b>1,036,752,675</b>
<b>TOTAL EXPENDITURE</b>	<b>23,602,512</b>	<b>32,427,898</b>	<b>998,158,038</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-21,864,836</b>	<b>-1,081,677</b>	<b>38,594,637</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-21,864,836</b>	<b>-1,081,677</b>	<b>38,594,637</b>
Fund balance, beginning of period**	60,459,473	61,541,150	0
Add excess of income over expenditure	<b>-21,864,836</b>	<b>-1,081,677</b>	<b>38,594,637</b>
Fund balance, end of period	38,594,637	60,459,473	38,594,637

\*Promissory notes information provided by World Bank accounts.

\*\* The World Bank restated its Opening Fund balance for 2006 to include unrealized investment income as at the 31 December 2005.