



**Programme des  
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COMITÉ EXÉCUTIF  
DU FONDS MULTILATÉRAL AUX FINS  
D'APPLICATION DU PROTOCOLE DE MONTRÉAL

Quatre-vingt-treizième réunion  
Montréal, 15-19 décembre 2023  
Point 4 c) i) de l'ordre du jour provisoire<sup>1</sup>

**COMPTES FINAUX DE 2022**

**Introduction**

1. Ce document présente les comptes finaux du Fonds multilatéral pour l'exercice ayant pris fin le 31 décembre 2022. L'annexe I au présent document contient les appendices suivants :

Appendice 1.1	État des revenus et des dépenses pour 2022
Appendice 1.2	État de la situation financière de 2022
Appendice 1.3	Dépenses du Secrétariat pour 2022
Appendice 1.4	Sous-comptes des activités gérées par le PNUD 1991-2022
Appendice 1.5	Sous-comptes des activités gérées par le PNUE 1991-2022
Appendice 1.6	Sous-comptes des activités gérées par l'ONUDI 1991-2022
Appendice 1.7	Sous-comptes des activités gérées par la Banque mondiale 1991-2022

2. L'Appendice 1.1 présente des informations sur les contributions convenues à la catégorie des revenus. La perte au titre du taux de change fixe en 2022 est de 820 068 \$US. L'appendice contient en outre les données globales sur les dépenses du Secrétariat et des agences d'exécution, ainsi que le solde net du Fonds à la fin de 2022.

3. L'appendice 1.2 présente l'état des contributions volontaires à recevoir, s'élevant à 22 958 400 \$US, calculées après avoir soustrait la somme de 182 061 659 \$US, représentant les comptes douteux, de la somme totale à recevoir de 205 020 059 \$US, conformément aux Normes comptables internationales pour le secteur public (IPSAS).

4. L'appendice 1.3 présente les dépenses réelles par rapport au budget du Secrétariat pour l'exercice 2022, approuvées à la décision 88/6 b) ii). Il n'y a aucune somme à restituer au Fonds multilatéral à la 93<sup>e</sup> réunion dans le budget du Secrétariat. Conformément à la décision 88/10 a) et b), un budget de

<sup>1</sup> UNEP/OzL.Pro/ExCom/93/5

144 500 \$US et une somme réaffectée de 15 000 \$US ont été approuvés pour les travaux de suivi et évaluation pour l'exercice 2022, dont 43 000 \$US reportés à 2023 et 51 558 \$US à restituer à la 93<sup>e</sup> réunion.

5. Les appendices 1.4 à 1.7 présentent les comptes provisoires des agences d'exécution pour l'exercice 2022 remis au Trésorier à la fin janvier 2023. Étant donné que les comptes finaux des agences d'exécution ont été remis après la fermeture des comptes de 2022 du Programme des Nations Unies pour l'environnement (PNUE), seuls les comptes provisoires remis par les agences d'exécution en janvier 2023 ont été consignés dans les comptes finaux du PNUE. Le tableau 1 représente les différences entre les comptes provisoires des agences d'exécution et les comptes finaux de 2022 en ce qui concerne les l'ensemble des revenus et des dépenses, qui seront consignés dans les comptes de 2023.

**Tableau 1. Différences entre les comptes provisoires et les comptes finaux de 2022 pour l'ensemble des revenus et des dépenses (\$US)**

Agence	Provisoire	Final	Différence
<b>Revenus</b>			
PNUD	1 022 503 901	1 022 961 778	457 877
PNUE	409 306 117	425 890 194	16 584 077
ONUDI	1 021 469 488	1 021 469 488	-
Banque mondiale	1 313 416 921	1 313 416 921	-
<b>Dépenses</b>			
PNUD	968 978 553	969 810 529	831 976
PNUE	371 939 820	374 710 885	2 771 065
ONUDI	921 557 286	921 243 753	(313 533)
Banque mondiale	1 292 010 477	1 292 010 477	-

### **Rapport du Comité des commissaires aux comptes des Nations Unies sur les états financiers du Fonds multilatéral pour l'exercice ayant pris fin le 31 décembre 2022**

6. Le rapport financier et les états financiers vérifiés pour l'exercice ayant pris fin le 31 décembre 2022 ainsi que le rapport du Comité des commissaires aux comptes du Fonds du PNUE ont été soumis à la soixante-dix-huitième session de l'Assemblée générale des Nations Unies (A/78/5/Add.7)<sup>2</sup>. Le rapport soumis à l'Assemblée générale comprenait un examen approfondi des états financiers du Fonds multilatéral. Aucune des conclusions et des recommandations qu'il contient ne concerne le Fonds multilatéral.

7. Les contributions en souffrance à recevoir du Fonds dépassaient les 205 millions \$US au 31 décembre 2022. Conformément au cadre des orientations organisationnelles des Nations Unies concernant les instruments financiers des IPSA :

*Les décisions concernant la radiation sont examinées au niveau de la gestion, ou au niveau de l'Assemblée générale ou de l'organe exécutif, selon qu'il convient, en ce qui concerne les contributions fixées ou facultatives des États membres. Par conséquent, un solde à recevoir ne doit pas être radié à moins que les approbations requises n'aient été reçues.*

8. Par conséquent, le PNUE, en qualité de Trésorier, tente de nouveau de porter la question à l'attention du Comité exécutif.

### **Recommandation**

9. Le Comité exécutif pourrait souhaiter :

- a) Prendre note des états financiers vérifiés finaux du Fonds multilatéral au 31 décembre 2022 préparés conformément aux Normes comptables internationales pour le secteur public,

<sup>2</sup> <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N22/374/97/PDF/N2237497.pdf?OpenElement>

présentés dans le document UNEP/OzL.Pro/ExCom/93/5 ;

- b) Demander au Trésorier de consigner dans les comptes de 2023 du Fonds multilatéral les différences entre les états financiers provisoires des agences d'exécution pour l'exercice 2022 et leurs états financiers finaux pour 2022, indiquées dans le tableau 1 du document UNEP/OzL.Pro/ExCom/93/5 :
  - c) Prendre note que le rapport financier de vérification de 2022 du PNUE fait état des sommes à recevoir en souffrance.
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SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2022 STATEMENT OF INCOME AND EXPENDITURE <sup>(1)</sup> (Thousands of United States dollars)			
INCOME	2022	2021	1991- 2022
Agreed contributions <sup>(2)</sup>	155,470	155,273	4,338,979
Interest income	4,747	2,045	248,200
Exchange gain/(loss) <sup>(3)</sup>	(820)	0	(30,208)
Miscellaneous income	19	36	32,821
<b>TOTAL INCOME</b>	<b>159,416</b>	<b>157,354</b>	<b>4,589,792</b>
EXPENDITURE			
UNEP Managed Activities <sup>(4)</sup>	23,140	18,592	372,095
UNDP Managed Activities <sup>(4)</sup>	28,268	28,836	947,772
UNIDO Managed Activities <sup>(4)</sup>	27,501	30,329	977,439
World Bank Managed Activities <sup>(4)</sup>	9,976	5,245	1,282,973
Secretariat	7,605	6,059	153,628
Increase (Decrease) on bad debt provision	2,977	(3,184)	3,317
Bank charge	32	71	5,188
<b>TOTAL EXPENDITURE</b>	<b>99,499</b>	<b>85,948</b>	<b>3,742,412</b>
Excess of income over expenditure	59,917	71,406	847,380
Prior period adjustments	0	0	(142,713)
Net excess of income over expenditure	59,917	71,406	704,667
Fund balance, beginning of period	644,750	573,344	0
Fund balance, end of period	704,667	644,750	704,667

<sup>(1)</sup> During the 2010-2011 financial period, the Fund changed its accounting policy to start recording a provision for doubtful accounts receivable amounting to 100 per cent of all outstanding receivable over four years old and other specific receivables considered uncollectible. Previously there was no provision for doubtful accounts being made. UNEP believes that this policy results in a more transparent treatment of uncollectible accounts.

<sup>(2)</sup> Agreed contributions includes: US \$1,015,163 voluntary contribution (cost differential) from the Government of Canada.

<sup>(3)</sup> The exchange loss for 2022 is in respect of the realized FERM loss

<sup>(4)</sup> In order to allow UNEP to comply with the requirement to issue the financial statements by 31 March of the following year, the Treasurer with the approval of the Executive Committee has adopted the practice of recording UNDP, UNIDO and World Bank unaudited expenditure submitted. There is however, an agreement that the implementing agencies will provide audited expenditures immediately they become available but not later 30 September of the following year.

## SCHEDULE 1.2

## MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

## 2022 STATEMENT OF ASSETS AND LIABILITIES

(Thousands of United States dollars)

ASSETS	2022	2021
Current Assets:		
Cash and term deposits	414,499	403,179
Voluntary pledges receivable*	22,958	29,016
Inter-fund balance receivable		
Other accounts receivable	75	768
Other assets - deferred charges		
Promissory notes - short term		
Advance or prepayments	96	55
Operating funds provided to implementing agencies - current	78,237	83,177
Other current assets		
<b>TOTAL CURRENT ASSETS</b>	<b>515,865</b>	<b>516,195</b>
Non current Assets:		
Investments	160,669	65,748
Promissory notes - long term		
Operating funds provided to implementing agencies - non current	99,271	109,089
Property, plant and equipment	30	29
<b>TOTAL NON CURRENT ASSETS</b>	<b>259,970</b>	<b>174,866</b>
<b>TOTAL ASSETS</b>	<b>775,835</b>	<b>691,061</b>
LIABILITIES		
Accounts payable and accrued payables	288	2,134
Advance receipts	70,507	44,085
Employee benefits	373	92
<b>TOTAL LIABILITIES</b>	<b>71,168</b>	<b>46,311</b>
RESERVES AND FUND BALANCES		
Cumulative surplus		
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>704,667</b>	<b>644,750</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>775,835</b>	<b>691,061</b>

\*The Voluntary contribution receivable shown is the gross receivable; US \$205,020,059 less the cumulative provision to doubtful account amounting US \$182,061,659.

**SCHEDULE 1.3**  
**A. 2022 MLF EXPENSES (US\$)**

		Approved 2022 budget per ExCom decision 88/6	Rephased amount from the 2021 budget	Actual 2022 expenditures (UMOJA)	Unspent balance 2022 (A)+(B)-(C)	Amount to rephase to 2023 budget not to be returned	To be returned to the Fund (D)-(E)	Comments
		A	B	C	D	E	F	
10	PERSONNEL COMPONENT*							
1100	Project Personnel (Title & Grade)							
01	Chief Officer (D2)	255,011		393,108	-138,097		-138,097	Overlap
02	Deputy Chief Officer (D1)	251,665	17,892	287,075	-17,518	1,548	-19,066	
03	Programme Management Officer (P4)	177,922	6,075	190,183	-6,186	7,291	-13,477	
04	Senior Programme Management Officer (P5)	227,420		247,924	-20,504		-20,504	
05	Senior Programme Management Officer (P5)	227,420		232,783	-5,363		-5,363	
06	Senior Programme Management Officer (P5)	227,420		257,561	-30,141	12,904	-43,045	
07	Senior Programme Management Officer (P5)	227,420		219,728	7,692		7,692	
08	Information Management Officer (P4)	204,984	1,673	172,707	33,950	1,326	32,624	
09	Senior Administrative and Fund Management Officer (P5)	204,044	7,321	202,481	8,884		8,884	Overlap
10	Senior Monitoring and Evaluation Officer (P5)	227,420	4,432	216,373	15,479		15,479	
11	Programme Management Officer (P3)	139,768		143,865	-4,097		-4,097	
12	Chief, Information Systems Unit (P4)	150,896		193,309	-42,413		-42,413	Overlap
13	Programme Management Officer (P4)	177,215		230,279	-53,064		-53,064	
14	Associate Administrative Officer (P2)	121,610		134,501	-12,891		-12,891	
15	Programme Management Officer (P3)	121,610		145,894	-24,284		-24,284	
98	Prior Year			164,736	-164,736	5,297	-170,033	
<b>1199</b>	<b>Sub-Total</b>	<b>2,941,824</b>	<b>37,393</b>	<b>3,432,507</b>	<b>(453,290)</b>	<b>28,366</b>	<b>(481,656)</b>	
1200	Consultants							
01	Projects and technical reviews etc.	75,000	18,000	71,500	21,500		21,500	
<b>1299</b>	<b>Sub-Total</b>	<b>75,000</b>	<b>18,000</b>	<b>71,500</b>	<b>21,500</b>	<b>-</b>	<b>21,500</b>	
1300	Administrative Support Personnel*							
01	Administrative Assistant (G7)	-						
01	Meeting Services Assistant (G7)	95,860		89,322	6,538		6,538	
02	Programme Management Assistant (G6)	90,704		71,653	19,051		19,051	
03	Programme Management Assistant (G5)	76,048		64,679	11,369		11,369	
04	Programme Management Assistant (G5)	71,007		58,635	12,372		12,372	
05	Information Technology Assistant (G6)	90,705		69,885	20,820		20,820	
06	Programme Management Assistant (G5)	75,048		65,015	10,033		10,033	
07	Administrative Assistant (G6)	80,507		77,933	2,574		2,574	
08	Administrative Assistant (G5)	61,339		69,767	-8,428		-8,428	
10	Database Assistant (G7)	-			0		0	
09	Programme Management Assistant (G5)	71,007		32,808	38,199		38,199	
12	Senior Finance and Budget Assistant (G7)	-			0		0	
10	Programme Management Assistant (G5)	71,007		48,043	22,964		22,964	
11	Programme Management Assistant (G6)	68,939		69,554	-615		-615	
12	Senior Human Resources Assistant (G7)	-				2,005	-2,005	
	<b>Sub-Total</b>	<b>852,173</b>	<b>-</b>	<b>717,294</b>	<b>134,879</b>	<b>2,005</b>	<b>582,415</b>	
1330	Conference Servicing Cost							
1333	Meeting Services: ExCom	355,800	72,946	355,873	72,874		72,874	
1334	Meeting Services: ExCom	355,800	67,247	355,872	67,175	949	66,226	
1336	Meeting Services: ExCom	355,800	41,072	422,249	-25,377	32,679	-58,056	
1335	Temporary Assistance	28,200	6,839	39,701	-4,662		-4,662	
1335	ExCom costs							
	<b>Sub-Total</b>	<b>1,095,600</b>	<b>188,104</b>	<b>1,173,695</b>	<b>110,009</b>	<b>33,628</b>	<b>76,381</b>	
<b>1399</b>	<b>TOTAL ADMINISTRATIVE SUPPORT</b>	<b>1,947,773</b>	<b>188,104</b>	<b>1,890,989</b>	<b>244,888</b>	<b>35,633</b>	<b>658,796</b>	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$408,444 based on 2022 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

			Approved 2022 budget per ExCom decision 88/6	Rephased amount from the 2021 budget	Actual 2022 expenditures (UMOJA)	Unspent balance 2022 (A)+(B)-(C)	Amount to rephase to 2023 budget not to be returned	To be returned to the Fund (D)-(E)	Comments
1600	Travel on official business								
	01	Mission costs	208,000		146,227	61,773	3,982	57,791	
	02	Network meetings (4)	50,000			50,000		50,000	
1699		<b>Sub-Total</b>	<b>258,000</b>	<b>-</b>	<b>146,227</b>	<b>111,773</b>	<b>3,982</b>	<b>107,791</b>	
1999		<b>COMPONENT TOTAL</b>	<b>5,222,597</b>	<b>243,497</b>	<b>5,541,223</b>	<b>(75,129)</b>	<b>67,981</b>	<b>306,431</b>	
20	CONTRACTUAL COMPONENT								
2100	Sub-contracts								
	01	Treasury services (decision 59/51(b))	500,000		500,000	0		0	
	02	Corporate consultancies							
2200	Subcontracts								
	01	Various studies							
	02	Corporate contracts	-						
2999		<b>COMPONENT TOTAL</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>0</b>	
30	MEETING PARTICIPATION COMPONENT								
3300	Travel and DSA for Article 5 delegates to Executive Committee meetings								
	01	Travel of Chairperson and Vice-Chairperson	15,000			15,000		15,000	
	02	Executive meetings (2)	225,000		220,457	4,543		4,543	
3999		<b>COMPONENT TOTAL</b>	<b>240,000</b>	<b>-</b>	<b>220,457</b>	<b>19,543</b>	<b>-</b>	<b>19,543</b>	
40	EQUIPMENT COMPONENT								
4100	Expendables								
	01	Office stationery	7,000		3,188	3,812	2,764	1,049	
	02	Computer expendable (software, accessories, hubs, switches,	10,530		309	10,221		10,221	
4199		<b>Sub-Total</b>	<b>17,530</b>	<b>-</b>	<b>3,497</b>	<b>14,033</b>	<b>2,764</b>	<b>11,269</b>	
4200	Non-Expendable Equipment								
	01	Computers, printers	13,000		227	12,773		12,773	
	02	Other expendable equipment (shelves, furnitures)	5,850		720	5,130		5,130	
4299		<b>Sub-Total</b>	<b>18,850</b>	<b>-</b>	<b>947</b>	<b>17,903</b>	<b>-</b>	<b>17,903</b>	
4300	Premises								
	01	Rental of office premises**	870,282		717,413	152,869		152,869	
		<b>Sub-Total</b>	<b>870,282</b>	<b>-</b>	<b>717,413</b>	<b>152,869</b>	<b>-</b>	<b>152,869</b>	
4999		<b>COMPONENT TOTAL</b>	<b>906,662</b>	<b>-</b>	<b>721,857</b>	<b>184,805</b>	<b>2,764</b>	<b>182,041</b>	
50	MISCELLANEOUS COMPONENT								
5100	Operation and Maintenance of Equipment								
	01	Computers and printers, etc. (toners, colour printer)	8,100		540	7,560		7,560	
	02	Maintenance of office premises	8,000		9,575	-1,575		-1,575	
	03	Rental of photocopiers (office)	10,000		5,376	4,624		4,624	
	04	Telecommunication equipment rental	8,000			8,000		8,000	
	05	Network maintenance	10,000	5,640	3,583	12,057		12,057	
5199		<b>Sub-Total</b>	<b>44,100</b>	<b>5,640</b>	<b>19,074</b>	<b>30,666</b>	<b>-</b>	<b>30,666</b>	
5200	Reproduction Costs								
	01	ExCom and reports to MOP	10,710			10,710		10,710	
5299		<b>Sub-Total</b>	<b>10,710</b>	<b>-</b>	<b>-</b>	<b>10,710</b>	<b>-</b>	<b>10,710</b>	
5300	Sundries								
	01	Communications	45,000		25,147	19,853		19,853	
	02	Freight charges	6,000		1,074	4,926	1,074	3,852	
	03	Bank charges	2,500		66	2,434		2,434	
	05	Staff training	20,137		5,334	14,803		14,803	
	06	GST/PST (prior)			51,079	-51,079		-51,079	
	04	UMOJA			54,316	-54,316		-54,316	
5399		<b>Sub-Total</b>	<b>73,637</b>	<b>-</b>	<b>137,016</b>	<b>(63,379)</b>	<b>1,074</b>	<b>(64,453)</b>	
5400	Hospitality and Entertainment								
	01	Hospitality costs	25,200		15,366	9,834	1,562	8,272	
5499		<b>Sub-Total</b>	<b>25,200</b>	<b>-</b>	<b>15,366</b>	<b>9,834</b>	<b>1,562</b>	<b>8,272</b>	
5999		<b>COMPONENT TOTAL</b>	<b>153,647</b>	<b>5,640</b>	<b>171,457</b>	<b>(12,170)</b>	<b>2,636</b>	<b>(14,805)</b>	
GRAND TOTAL			7,022,906	249,137	7,154,994	117,049	73,381	43,668	
		Programme support costs (9%)	341,460		385,128	-43,668		-43,668	
<b>COST TO MULTILATERAL FUND</b>			<b>7,364,366</b>	<b>249,137</b>	<b>7,540,122</b>	<b>73,381</b>	<b>73,381</b>	<b>0</b>	

\*\* Rental of premises will be offset by US \$575,304 (based on 2022) being covered by cost differential with Government of Canada, as well as the credit amount of US \$96,790 received from the brokerage company, leaving US \$45,318 to be charged to the MFL.

**MONITORING AND EVALUATION BUDGET**

			Approved 2022 budget per ExCom decision 88/10	Rephased amount from the 2021 budget	Actual 2022 expenditures (UMOJA)	Unspent balance 2022 (A)+(B)-(C)	Amount to rephase to 2023 budget not to be returned	To be returned to the Fund (D)-(E)	
SB-000190.01.01		Staff Travel	40,500		35,841	4,659		4,659	
SB-000190.02.02		Consultancy	55,000		7,000	48,000	33,000	15,000	
SB-000190.02.01		Consultancy		15,000	15,000	0		0	
SB-000190.02.04		Consultancy	15,000		5,000	10,000	10,000	0	
SB-000190.01.02		Consultancy Travel	19,000			19,000		19,000	
		Meeting Logistic	3,000			3,000		3,000	
SB-000190.03.01		Support to evaluation function	8,000		2,101	5,899		5,899	
		Miscellaneous	4,000			4,000		4,000	
		Total	144,500	15,000	64,942	94,558	43,000	51,558	
		Grand Total			7,605,064		116,381		



SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2022 (US\$)			
INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	11,876,563	24,974,229	928,388,066
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	200,000	500,000	62,965,823
<b>TOTAL INCOME</b>	<b>12,076,563</b>	<b>25,474,229</b>	<b>1,022,503,901</b>
<b>TOTAL EXPENDITURE</b>	<b>27,998,237</b>	<b>28,303,631</b>	<b>968,978,553</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-15,921,674</b>	<b>-2,829,402</b>	<b>53,525,348</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-15,921,674</b>	<b>-2,829,402</b>	<b>53,525,348</b>
Fund balance, beginning of period	69,447,022	72,273,413	0
Adjustment on prior period income and expenditure	0	3,011	0
Add excess of income over expenditure	-15,921,674	-2,829,402	53,525,348
Fund balance, end of period	53,525,348	69,447,022	53,525,348

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2022 (US\$)			
INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	5,946,568	18,153,521	409,255,212
Interest earned	-167,727	-1,087,737	50,905
Other income	0	0	0
<b>TOTAL INCOME</b>	<b>5,778,841</b>	<b>17,065,784</b>	<b>409,306,117</b>
<b>TOTAL EXPENDITURE</b>	<b>18,313,147</b>	<b>20,559,091</b>	<b>371,939,820</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-12,534,306</b>	<b>-3,493,307</b>	<b>37,366,297</b>
Prior period adjustments		0	0
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-12,534,306</b>	<b>-3,493,307</b>	<b>37,366,297</b>
Fund balance, beginning of period	49,900,603	53,393,910	0
Add excess of income over expenditure	-12,534,306		37,366,297
Adjustment on prior period income and expenditure	0	-3,493,307	0
Fund balance, end of period	37,366,297	49,900,603	37,366,297

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2022 (US\$)			
INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	21,279,222	26,806,382	979,067,144
Interest and miscellaneous income earned and retained	553,639	172,772	42,402,344
<b>TOTAL INCOME*</b>	<b>21,832,861</b>	<b>26,979,154</b>	<b>1,021,469,488</b>
<b>TOTAL EXPENDITURE</b>	<b>28,205,898</b>	<b>30,399,836</b>	<b>921,557,286</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-6,373,037</b>	<b>-3,420,682</b>	<b>99,912,202</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-6,373,037</b>	<b>-3,420,682</b>	<b>99,912,202</b>
Fund balance, beginning of period	106,285,239	109,001,351	0
Adjustment on prior year expenditure		-2,716,112	0
Add excess of income over expenditure	-6,373,037		99,912,202
Fund balance, end of period	99,912,202	106,285,239	99,912,202

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2022 (US\$)

INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	7,450,882	0	1,220,220,011
Interest and miscellaneous income earned and retained (investment income)	9,053,380	65,978	93,196,910
<b>TOTAL INCOME</b>	<b>16,504,262</b>	<b>65,978</b>	<b>1,313,416,921</b>
<b>TOTAL EXPENDITURE</b>	<b>19,122,909</b>	<b>5,245,164</b>	<b>1,292,010,477</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-2,618,647</b>	<b>-5,179,186</b>	<b>21,406,444</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-2,618,647</b>	<b>-5,179,186</b>	<b>21,406,444</b>
Fund balance, beginning of period	24,025,091	29,204,277	0
Add excess of income over expenditure	-2,618,647	-5,179,186	21,406,444
Fund balance, end of period	21,406,444	24,025,091	21,406,444