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ORIGINAL: ENGLISH

EXECUTIVE COMMITTEE OF  
THE MULTILATERAL FUND FOR THE  
IMPLEMENTATION OF THE MONTREAL PROTOCOL  
Thirty-fourth Meeting  
Montreal, 18-20 July 2001

**REPORT FROM THE TREASURER**

The 2000 Accounts of the Multilateral Fund

1. The Statements contained in Schedule 1.1 reflect the income and expenditure of the Multilateral Fund for the years 2000 and 1999, and for the period 1.1.1991 to 31.12.2000. The Statements contained in Schedule 1.2. reflect the assets, liabilities and fund balance of the Multilateral Fund as at 31 December 2000 and as at 31 December 1999. The Statements are consistent with the audited accounts of UNEP for the years 1991 to 1999 and with the certified accounts of UNEP for the year 2000.
2. Schedule 1.3 provides details of the 2000 expenditures of the Multilateral Fund Secretariat with a comparison to the approved budget for 2000.
3. Schedules 1.4 to 1.7 provide additional financial information in respect of the implementing agencies for the years 2000 and 1999 and for the period 1.1.1991 to 31.12.2000.

SCHEDULE 1.1			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2000 STATEMENT OF INCOME AND EXPENDITURE (in US\$)			
INCOME	2000	1999	1991- 2000
Agreed contributions	136,843,127	144,154,659	1,237,476,663
Interest income	25,264,748	8,680,036	103,775,469
Miscellaneous income	199,414	213,440	4,107,291
<b>TOTAL INCOME</b>	<b>162,307,289</b>	<b>153,048,135</b>	<b>1,345,359,423</b>
<b>EXPENDITURE</b>			
UNEP Managed Activities	5,872,005	7,105,179	37,645,219
UNDP Managed Activities	75,629,000	0	232,009,417
UNIDO Managed Activities	30,462,464	39,886,148	191,218,022
World Bank Managed Activities	119,061,443	18,874,915	352,287,847
Secretariat	3,318,792	3,027,200	25,735,579
Bank Charges and Loss on Exchange	156,585	57,580	317,047
<b>TOTAL EXPENDITURE</b>	<b>234,500,289</b>	<b>68,951,022</b>	<b>839,213,131</b>
Excess of income over expenditure	(72,193,000)	84,097,113	506,146,292
Prior period adjustments	(86,020)	626,405	(17,053,213)
Net excess of income over expenditure	(72,279,020)	84,723,518	489,093,079
Fund balance, beginning of period	578,965,697	494,242,179	0
Fund balance, end of period	506,686,677	578,965,697	489,093,079

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2000 STATEMENT OF ASSETS AND LIABILITIES (in US\$)		
<b>ASSETS</b>	31.12.2000	31.12.1999
Cash and term deposits	47,483,975	24,705,145
Pledged contributions receivable	304,338,127	296,831,482
Inter-fund balance receivable	2,704,671	0
Other accounts receivable	1,085,631	489,196
Provision for doubtful debt	(98,910)	(110,341)
Other assets - deferred charges	8,775	7,732
Promissory notes	84,829,997	81,772,921
Operating funds provided to implementing agencies	214,514,504	322,831,285
<b>TOTAL ASSETS</b>	<b>654,866,770</b>	<b>726,527,420</b>
<b>LIABILITIES</b>		
Contributions receivable for future years	146,666,667	146,666,667
Unliquidated obligations (Secretariat)	472,220	171,463
Inter-fund balance payable	0	569,011
Other accounts payable	1,041,206	154,582
<b>TOTAL LIABILITIES</b>	<b>148,180,093</b>	<b>147,561,723</b>
<b>RESERVES AND FUND BALANCES</b>		
Cumulative surplus	506,686,677	578,965,697
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>506,686,677</b>	<b>578,965,697</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>654,866,770</b>	<b>726,527,420</b>

<b>SCHEDULE 1.3</b>					
<b>A. 2000 Secretariat Account MF/2100-98-01</b>					
<b>10</b>	<b>Project Personnel Component</b>		<b>Approved Budget</b>	<b>Actual Expenditure</b>	<b>Savings/ (Deficit)</b>
	<i>1100</i>	<i>Project Personnel</i>			
	1101	Chief Officer (D2)	122,000	123,068	(1,068)
	1102	Deputy Chief Officer ( Economic Cooperation)	108,000	115,495	(7,495)
	1103	Deputy Chief Officer ( Technical Cooperation)	108,000	113,741	(5,741)
	1104	Economic Affairs Officer (P4)	92,000	84,256	7,744
	1105	Environmental Affairs Officer (P4)	92,000	87,511	4,489
	1106	Project Management Officer (P4)	92,000	103,914	(11,914)
	1107	Project Management Officer (P4)	92,000	97,375	(5,375)
	1108	Information Management Officer (P3)	81,000	44,228	36,772
	1109	Admin & Fund Management Officer (P4)	92,000	85,020	6,980
	1110	Senior Monitoring and Evaluation Officer (P5)	108,000	101,181	6,819
	1198	Prior Year's Adjustments		(12,773)	12,773
	<i>1199</i>	<i>Sub-total</i>	<i>987,000</i>	<i>943,016</i>	<i>43,984</i>
	<i>1200</i>	<i>Consultants</i>			
	1201	Projects and technical reviews etc	150,000	49,632	100,368
	1298	Prior Year's Adjustments	0	0	0
	<i>1299</i>	<i>Sub-total</i>	<i>150,000</i>	<i>49,632</i>	<i>100,368</i>
	<i>1300</i>	<i>Administrative Support Staff costs</i>			
	1301	Admin Assistant (G8)	44,000	33,127	10,873
	1302	Meetings Services Assistant (G7)	40,000	18,715	21,285
	1303	Programme Assistant (G8)	44,000	53,771	(9,771)
	1304	Senior Secretary (Deputy Chief, EC) (G6)	36,000	18,976	17,024
	1305	Senior Secretary (Deputy Chief, TC) (G6)	36,000	33,359	2,641
	1306	Computer Operations Assistant (G7)	40,000	44,049	(4,049)
	1307	Secretary (Prog. Officers -2) (G6)	36,000	30,482	5,518
	1308	Secretary/Clerk, Administration (G5)	31,000	17,592	13,408
	1309	Registry Clerk (G4)	25,000	24,154	846
	1310	Database Assistant (G8)	44,000	19,352	24,648
	1311	Secretary, Monitoring and Evaluations (G5)	31,000	22,531	8,469
	<i>1301-11</i>	<i>Sub-total (support staff costs)</i>	<i>407,000</i>	<i>316,108</i>	<i>90,892</i>
	1321	Executive Committee - (3 meetings in 2000)	400,000	496,612	(96,612)
	1322	Sub-Committee - (6 Meetings in 2000)	90,000	89,999	1
	<i>1321-32</i>	<i>Sub-total (conference servicing)</i>	<i>490,000</i>	<i>586,611</i>	<i>(96,611)</i>
	1398	Prior Year's Adjustments	0	0	0
	<i>1399</i>	<i>Sub-total</i>	<i>897,000</i>	<i>902,719</i>	<i>(5,719)</i>
	<i>1600</i>	<i>Travel on Official Missions</i>			
	1601	Mission costs	160,000	160,931	(931)
	1698	Prior Year's Adjustments	0	0	0
	<i>1699</i>	<i>Sub-total</i>	<i>160,000</i>	<i>160,931</i>	<i>(931)</i>
<b>19</b>	<b>Component Total</b>		<b>2,194,000</b>	<b>2,056,297</b>	<b>137,703</b>

<b>SCHEDULE 1.3</b>					
			<b>Approved Budget</b>	<b>Actual Expenditure</b>	<b>Savings/ (Deficit)</b>
<b>20</b>	<b>Sub-Contracts Component</b>				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Information materials	30,000	0	30,000
	2198	Prior Year's Adjustments	0	0	0
	2199	<i>Sub-total</i>	<i>30,000</i>	<i>0</i>	<i>30,000</i>
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			
	2301	Corporate Consultancies	0	0	0
	2398	Prior Year's Adjustments	0	0	0
	2399	<i>Sub-total</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>29</b>	<b>Component Total</b>		<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>30</b>	<b>Meetings Participation Component</b>				
	3300	<i>Assistance to Participants from Art.5 Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	30,000	21,498	8,502
	3302	Executive Committee Meetings ( <b>3 Meetings in 2000</b> )	174,000	187,224	<b>(13,224)</b>
	3303	Sub-Committee Meetings ( <b>6 Meetings in 2000</b> )	51,000	51,808	<b>(808)</b>
	3304	Informal Sub-group meetings	30,000	0	30,000
	3398	Prior Year's Adjustments	0	0	0
	3399	<i>Sub-total</i>	<i>285,000</i>	<i>260,530</i>	<i>24,470</i>
<b>39</b>	<b>Component Total</b>		<b>285,000</b>	<b>260,530</b>	<b>24,470</b>
<b>40</b>	<b>Equipment Component</b>				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	15,000	11,377	3,623
	4102	Software & Computer expendables	15,000	3,811	11,189
	4198	Prior Year's Adjustments	0	0	0
	4199	<i>Sub-total</i>	<i>30,000</i>	<i>15,188</i>	<i>14,812</i>
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	20,000	18,443	1,557
	4298	Prior Year's Adjustments	0	0	0
	4299	<i>Sub-total</i>	<i>20,000</i>	<i>18,443</i>	<i>1,557</i>
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	290,000	296,251	<b>(6,251)</b>
	4398	Prior Year's Adjustments	0	0	0
	4399	<i>Sub-total</i>	<i>290,000</i>	<i>296,251</i>	<b><i>(6,251)</i></b>
<b>49</b>	<b>Component Total</b>		<b>340,000</b>	<b>329,883</b>	<b>10,118</b>

<b>SCHEDULE 1.3</b>				
		<b>Approved Budget</b>	<b>Actual Expenditure</b>	<b>Savings/ (Deficit)</b>
<b>50</b>	<b>Miscellaneous Component</b>			
	<i>5100 Operations and Maintenance</i>			
	5101 Computers, printers etc	12,000	4,146	7,854
	5102 Office premises	6,000	421	5,579
	5103 Rental of Photocopiers	12,000	11,188	812
	5104 Telecommunications equipment	8,000	3,271	4,729
	5105 Miscellaneous equipment rentals	8,000	6,531	1,469
	<i>5199 Sub-total</i>	<i>46,000</i>	<i>25,556</i>	<i>20,444</i>
	<i>5200 Reporting Costs</i>			
	5201 Executive Committee meetings	0	0	0
	5202 Reporting (others)	20,000	7,043	12,957
	5298 Prior Year's Adjustments	0	(0)	0
	<i>5299 Sub-total</i>	<i>20,000</i>	<i>7,043</i>	<i>12,957</i>
	<i>5300 Sundry</i>			
	5301 Communications	40,000	30,258	9,742
	5302 Freight charges	20,000	6,800	13,200
	5303 Bank charges	5,000	3,884	1,116
	5305 Staff training	38,000	0	38,000
	5398 Prior Year's Adjustments	0	(1)	1
	<i>5399 Sub-total</i>	<i>103,000</i>	<i>40,941</i>	<i>62,059</i>
	<i>5400 Hospitality</i>			
	5401 Official hospitality	10,000	13,268	(3,268)
	5498 Prior Year's Adjustments	0	0	0
	<i>5499 Sub-total</i>	<i>10,000</i>	<i>13,268</i>	<i>(3,268)</i>
<b>59</b>	<b>Component Total</b>	<b>179,000</b>	<b>86,807</b>	<b>92,193</b>
<b>99</b>	<b>Project Total</b>	<b>3,028,000</b>	<b>2,733,517</b>	<b>294,483</b>
	<i>Programme Support Costs</i>	<i>181,220</i>	<i>163,686</i>	<i>17,534</i>
	<b>Grand Total</b>	<b>3,209,220</b>	<b>2,897,203</b>	<b>312,016</b>
<b>B. 2000 Monitoring and Evaluation Account MF/2100-98-61</b>				
	1201 Projects and technical reviews etc.	325,000	300,642	24,358
	1601 Travel on Official business	75,000	29,922	45,078
	4101 Office Stationery	3,667	1,437	2,230
	4201 Non Expendable Computer Equipment	5,500	579	4,921
	5105 Miscellaneous Equipment Rentals	3,000	363	2,637
	5201 Executive Committee Meetings	5,000	1,673	3,327
	5301 Communications	5,000	1,973	3,027
	<b>Account Total</b>	<b>422,167</b>	<b>336,588</b>	<b>85,579</b>
<b>C. 2000 Technical Audits: Production Sector Account MF/2100-98-62</b>				
	2301 Corporate Consultancies	193,148	85,000	108,148
	<b>Account Total</b>	<b>193,148</b>	<b>85,000</b>	<b>108,148</b>
	<b>TOTAL FOR ALL ACCOUNTS</b>	<b>3,824,535</b>	<b>3,318,792</b>	<b>505,743</b>

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities in 1991 - 2000 (in US\$)			
INCOME	2000	1999	1991-2000
Cash transferred from the Multilateral Fund	1,278,484	8,744,648	45,023,132
Interest earned and retained	417,490	836,685	2,701,151
<b>TOTAL INCOME</b>	<b>1,695,974</b>	<b>9,581,333</b>	<b>47,724,283</b>
<b>TOTAL EXPENDITURE</b>	<b>5,872,005</b>	<b>6,489,906</b>	<b>37,647,469</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(4,176,031)</b>	<b>3,091,427</b>	<b>10,076,814</b>
<b>FUND BALANCE</b>			
Fund balance, beginning of period	5,245,240	2,153,813	0
Add excess of income over expenditure	(4,176,031)	3,091,427	10,076,814
Fund balance, end of period	1,069,209	5,245,240	10,076,814

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities in 1991 - 2000 (in US\$)			
INCOME	2000	1999	1991-2000
Cash transferred from the Multilateral Fund	23,038,421	19,000,000	250,038,421
Interest earned and retained	9,523,000	0	33,076,767
<b>TOTAL INCOME</b>	<b>32,561,421</b>	<b>19,000,000</b>	<b>283,115,188</b>
<b>TOTAL EXPENDITURE</b>	<b>75,629,000</b>	<b>0</b>	<b>232,009,417</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(43,067,579)</b>	<b>19,000,000</b>	<b>32,105,771</b>
<b>FUND BALANCE</b>			
Fund balance, beginning of period	94,173,350	75,173,350	0
Add excess of income over expenditure	(43,067,579)	19,000,000	32,105,771
Fund balance, end of period	51,105,771	94,173,350	32,105,771



SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities in 1991 - 2000 (in US\$)			
INCOME	2000	1999	1991-99
Cash transferred from the Multilateral Fund	12,418,240	29,000,000	197,418,240
Interest earned and retained	2,431,724	3,711,309	20,411,272
<b>TOTAL INCOME</b>	<b>14,849,964</b>	<b>32,711,309</b>	<b>217,829,512</b>
<b>TOTAL EXPENDITURE</b>	<b>30,462,464</b>	<b>39,886,148</b>	<b>191,218,022</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(15,612,500)</b>	<b>(7,174,839)</b>	<b>26,611,490</b>
<b>FUND BALANCE</b>			
Fund balance, beginning of period	42,223,990	49,398,829	0
Add excess of income over expenditure	(15,612,500)	(7,174,839)	26,611,490
Fund balance, end of period	26,611,490	42,223,990	26,611,490

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities in 1991 - 2000 (in US\$)			
INCOME	2000	1999	1991- 2000
Cash transferred from the Multilateral Fund	40,117,830	67,000,000	283,117,830
Promissory notes encashed	21,130,494	33,371,565	151,074,960
Promissory notes transferred, net of encashments	(15,160,016)	(19,044,835)	6,510,755
Interest earned and retained	11,491,927	2,820,239	37,685,974
<b>TOTAL INCOME</b>	<b>57,580,235</b>	<b>84,146,969</b>	<b>478,389,519</b>
<b>TOTAL EXPENDITURE</b>	<b>119,061,443</b>	<b>18,874,915</b>	<b>352,287,847</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(61,481,208)</b>	<b>65,272,054</b>	<b>126,101,672</b>
<b>FUND BALANCE</b>			
Fund balance, beginning of period	187,582,880	122,310,826	0
Add excess of income over expenditure	(61,481,208)	65,272,054	126,101,672
Fund balance, end of period	126,101,672	187,582,880	126,101,672