



**Programme des
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COMITÉ EXÉCUTIF
DU FONDS MULTILATÉRAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTRÉAL
Trente-septième réunion
Montréal, 17-19 juillet 2002

COMPTES DU FONDS MULTILATÉRAL POUR L'ANNÉE 2001

(Rapport du Trésorier)

1. Les états présentés au tableau 1.1 portent sur les revenus et les dépenses du Fonds multilatéral pour les années 2000 et 2001, et la période du 1^{er} janvier 1991 au 31 décembre 2001. Les états présentés au tableau 1.2 portent sur l'actif, le passif et le solde du Fonds multilatéral au 31 décembre 2000 et au 31 décembre 2001. Les états sont conformes aux comptes vérifiés du PNUE pour les années 1991 à 1999, et aux comptes approuvés du PNUE pour l'année 2001.
2. Le tableau 1.3 présente les détails des dépenses du Secrétariat du Fonds multilatéral pour 2001 par rapport au budget approuvé pour 2001.
3. Les tableaux 1.4 à 1.7 présentent les comptes des agences d'exécution pour les années 2001 et 2000, et pour la période du 1^{er} janvier 1991 au 31 décembre 2001.

SCHEDULE 1.1			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2000 STATEMENT OF INCOME AND EXPENDITURE (in US\$)			
INCOME	2001	2000	1991- 2001
Agreed contributions	140,876,743	136,843,127	1,378,353,406
Interest income	17,588,394	25,264,748	121,363,863
Miscellaneous income	439,865	199,414	4,547,156
TOTAL INCOME	158,905,002	162,307,289	1,504,264,425
EXPENDITURE			
UNEP Managed Activities	8,306,298	5,872,005	45,951,517
UNDP Managed Activities	32,473,795	75,629,000	264,483,212
UNIDO Managed Activities	35,678,522	30,462,464	226,896,544
World Bank Managed Activities	38,778,965	119,061,443	391,066,812
Secretariat	3,872,258	3,318,792	29,607,837
Bank Charges and Loss on Exchange	(156,585)	156,585	160,462
TOTAL EXPENDITURE	118,953,253	234,500,289	958,166,384
Excess of income over expenditure	39,951,749	(72,193,000)	546,098,041
Prior period adjustments	(301,005)	(86,020)	239,380
Net excess of income over expenditure	39,650,744	(72,279,020)	546,337,421
Fund balance, beginning of period	506,686,677	578,965,697	0
Fund balance, end of period	546,337,421	506,686,677	546,337,421

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2000 STATEMENT OF ASSETS AND LIABILITIES (in US\$)		
ASSETS	31.12.2001	31.12.2000
Cash and term deposits	96,205,222	47,483,975
Voluntary pledges receivable	139,764,005	304,338,127
Inter-fund balance receivable	0	2,704,671
Other accounts receivable	478,392	1,085,631
Provision for doubtful debt	0	(98,910)
Other assets - deferred charges	4,618	8,775
Promissory notes	95,184,037	84,829,997
Operating funds provided to implementing agencies	217,073,573	214,514,504
TOTAL ASSETS	548,709,847	654,866,770
LIABILITIES		
Deferred credits	1,406,657	146,666,667
Reserve for obligations	169,564	472,220
Inter-fund balance payable	273,685	0
Other accounts payable	522,520	1,041,206
TOTAL LIABILITIES	2,372,426	148,180,093
RESERVES AND FUND BALANCES		
Financial reserves	546,337,421	506,686,677
TOTAL RESERVES AND FUND BALANCES	546,337,421	506,686,677
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	548,709,847	654,866,770

SCHEDULE 1.3

A. 2001 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
10	PROJECT PERSONNEL COMPONENT			
	<i>1100 Project Personnel</i>			
	1101 Chief Officer (D-2)	122,000	134,139	(12,139)
	1102 Deputy Chief Officer (Economic Cooperation) (P-5)	110,000	115,221	(5,221)
	1103 Deputy Chief Officer (Technical Cooperation) (P-5)	110,000	118,432	(8,432)
	1104 Economic Affairs Officer (P-4/5)	110,000	88,601	21,399
	1105 Environmental Affairs Officer (P-4/5)	110,000	97,294	12,706
	1106 Project Management Officer (P-4/5)	110,000	104,641	5,359
	1107 Project Management Officer (P-4/5)	110,000	104,415	5,585
	1108 Information Management Officer (P-3)	81,000	75,493	5,507
	1109 Administrative and Fund Management Officer (P-4)	95,000	92,249	2,751
	1110 Senior Monitoring and Evaluation Officer (P-5)	110,000	122,883	(12,883)
	1111 Executive Assistant to Chief Officer (P-2)	55,000	0	55,000
	<i>1199 Sub-total</i>	<i>1,123,000</i>	<i>1,053,369</i>	<i>69,631</i>
	<i>1200 Consultants</i>			
	1201 Projects and technical reviews etc	150,000	143,616	6,384
	<i>1299 Sub-total</i>	<i>150,000</i>	<i>143,616</i>	<i>6,384</i>
	<i>1300 Administrative Support Staff costs</i>			
	1301 Admin Assistant (G-8)	45,000	45,414	(414)
	1302 Meetings Services Assistant (G-7)	41,000	35,827	5,173
	1303 Programme Assistant (G-8)	45,000	64,942	(19,942)
	1304 Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	37,000	38,137	(1,137)
	1305 Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	37,000	24,168	12,832
	1306 Computer Operations Assistant (G-7/G-8)	45,000	64,839	(19,839)
	1307 Secretary (to 2 Programme Officers) (G-6)	37,000	38,557	(1,557)
	1308 Secretary/Clerk, Administration (G-5)	32,000	24,431	7,569
	1309 Registry Clerk (G-4)	26,000	38,333	(12,333)
	1310 Database Assistant (G-8)	45,000	32,352	12,648
	1311 Secretary, Monitoring and Evaluation, (G-5/G-6)	36,000	30,509	5,491
	<i>1301-11 Sub-total (support staff costs)</i>	<i>426,000</i>	<i>437,509</i>	<i>(11,509)</i>
	1333 Executive Committee - (ExCom 33-35)	500,000	512,266	(12,266)
	<i>1333 Sub-total (conference servicing)</i>	<i>500,000</i>	<i>512,266</i>	<i>(12,266)</i>
	<i>1399 Sub-total</i>	<i>926,000</i>	<i>949,775</i>	<i>(23,775)</i>

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	160,000	97,844	62,156
	1699	<i>Sub-total</i>	<i>160,000</i>	<i>97,844</i>	<i>62,156</i>
1999	COMPONENT TOTAL		2,359,000	2,244,604	114,396
20	SUB-CONTRACTS COMPONENT				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Information materials	30,000	0	30,000
	2199	<i>Sub-total</i>	<i>30,000</i>		30,000
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			0
	2301	Corporate Consultancies	0		0
	2399	<i>Sub-total</i>	<i>0</i>		0
2999	COMPONENT TOTAL		30,000	0	30,000
30	MEETINGS PARTICIPATION COMPONENT				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	30,000	18,564	11,436
	3304	Informal Sub-group meetings	30,000	8,064	21,936
	3333	Executive Committee meetings - 2001	225,000	206,272	18,728
	3399	<i>Sub-total</i>	<i>285,000</i>	<i>232,899</i>	<i>52,101</i>
3999	COMPONENT TOTAL		285,000	232,899	52,101
40	EQUIPMENT COMPONENT				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	15,000	14,531	469
	4102	Software & Computer expendables	9,000	3,953	5,047
	4199	<i>Sub-total</i>	<i>24,000</i>	<i>18,484</i>	<i>5,516</i>
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	10,000	11,405	(1,405)
	4202		5,000	303	4,697
	4299	<i>Sub-total</i>	<i>15,000</i>	<i>11,708</i>	<i>3,292</i>
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	307,000	306,532	468
	4399	<i>Sub-total</i>	<i>307,000</i>	<i>306,532</i>	<i>468</i>
4999	COMPONENT TOTAL		346,000	336,724	9,276
50	MISCELLANEOUS COMPONENT				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	12,000	6,934	5,066
	5102	Office premises	9,000	3,262	5,738
	5103	Rental of Photocopiers	15,000	14,916	84
	5104	Telecommunications equipment	9,000	2,731	6,269
	5105	Miscellaneous equipment rentals	9,000	9,671	(671)
	5199	<i>Sub-total</i>	<i>54,000</i>	<i>37,513</i>	<i>16,487</i>

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5200	<i>Reporting Costs</i>			
	5201	Executive Committee meetings			
	5202	Reporting (others)	20,000	20,240	(240)
	5299	<i>Sub-total</i>	20,000	20,240	(240)
	5300	<i>Sundry</i>			
	5301	Communications	40,000	23,371	16,629
	5302	Freight charges	15,000	13,946	1,054
	5303	Bank charges	5,000	3,166	1,834
	5305	Staff training	38,000	1,707	36,293
	5399	<i>Sub-total</i>	98,000	42,190	55,810
	5400	<i>Hospitality</i>			
	5401	Official hospitality	10,000	7,444	2,556
	5499	<i>Sub-total</i>	10,000	7,444	2,556
5999	COMPONENT TOTAL		182,000	107,387	74,614
99	PROJECT TOTAL		3,202,000	2,921,613	280,387
	<i>Programme Support Costs</i>		201,370	212,484	(11,114)
	GRAND TOTAL		3,403,370	3,134,097	269,273

B. 2001 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	Projects and technical reviews etc.	269,618	143,504	126,114
	1601	Travel on Official business	97,356	44,260	53,096
	4101	Office Stationery	4,562	318	4,244
	4201	Non Expendable Computer Equipment	10,347	169	10,178
	5105	Miscellaneous Equipment Rentals	4,018	565	3,453
	5201	Executive Committee Meetings	6,640	0	6,640
	5301	Communications	11,669	770	10,899
	ACCOUNT TOTAL		404,210	189,585	214,625

C. 2001 Expenditures for Account MFL 2336-2213-2661: (Technical Audits: Production Sector)

	2300	<i>Sub-Contracts with Profit Making Institutions</i>			
	2301	Corporate Consultancies	108,148	0	108,148
	ACCOUNT TOTAL		108,148	0	108,148
TOTAL FOR ALL ACCOUNTS			3,915,728	3,323,683	592,045

SCHEDULE 1.4

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNDP Managed Activities in 1991 - 2001 (in US\$)

INCOME	2001	2000	1991-2001
Cash transferred from the Multilateral Fund	37,229,381	23,038,421	287,267,802
Interest earned and retained	3,000,000	9,523,000	36,076,767
TOTAL INCOME	40,229,381	32,561,421	323,344,569
TOTAL EXPENDITURE	32,473,795	75,629,000	264,483,212
EXCESS OF INCOME OVER EXPENDITURE	7,755,586	(43,067,579)	58,861,357
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	7,755,586	(43,067,579)	58,861,357
FUND BALANCE			
Fund balance, beginning of period	51,105,771	94,173,350	0
Add excess of income over expenditure	7,755,586	(43,067,579)	58,861,357
Fund balance, end of period	58,861,357	51,105,771	58,861,357

SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities in 1991 - 2001 (in US\$)

INCOME	2001	2000	1991-2001
Cash transferred from the Multilateral Fund	5,565,154	1,278,484	47,043,638
Interest earned and retained	638,344	417,490	3,339,495
TOTAL INCOME	6,203,498	1,695,974	50,383,133
TOTAL EXPENDITURE	8,323,046	5,872,529	45,971,979
EXCESS OF INCOME OVER EXPENDITURE	(2,119,548)	(4,176,555)	4,411,154
Prior period adjustments	(2,227)	258	(35,456)
NET EXCESS OF INCOME OVER EXPENDITURE	(2,121,775)	(4,176,297)	4,375,698
FUND BALANCE			
Fund balance, beginning of period	6,497,473	10,673,770	0
Add excess of income over expenditure	(2,121,775)	(4,176,297)	4,375,698
Fund balance, end of period	4,375,698	6,497,473	4,375,698

SCHEDULE 1.6

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNIDO Managed Activities in 1991 - 2001 (in US\$)

INCOME	2001	2000	1991-2001
Cash transferred from the Multilateral Fund	35,235,500	12,418,240	232,653,740
Interest earned and retained	2,047,037	2,431,724	22,458,309
TOTAL INCOME	37,282,537	14,849,964	255,112,049
TOTAL EXPENDITURE	35,678,522	30,462,464	226,896,544
EXCESS OF INCOME OVER EXPENDITURE	1,604,015	(15,612,500)	28,215,505
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	1,604,015	(15,612,500)	28,215,505
FUND BALANCE			
Fund balance, beginning of period	26,611,490	42,223,990	0
Add excess of income over expenditure	1,604,015	(15,612,500)	28,215,505
Fund balance, end of period	28,215,505	26,611,490	28,215,505

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities in 1991 - 2001 (in US\$)

INCOME	2001	2000	1991-2001
Cash transferred from the Multilateral Fund	24,319,721	40,117,830	307,437,551
Promissory notes encashed	11,659,499	21,130,494	162,734,459
Promissory notes transferred, net of encashments	(11,659,499)	(15,160,016)	(5,148,744)
Interest earned and retained	7,835,561	11,491,927	45,521,535
TOTAL INCOME	32,155,282	57,580,235	510,544,801
TOTAL EXPENDITURE	38,778,965	119,061,443	391,066,812
EXCESS OF INCOME OVER EXPENDITURE	(6,623,683)	(61,481,208)	119,477,989
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	(6,623,683)	(61,481,208)	119,477,989
FUND BALANCE			
Fund balance, beginning of period	126,101,672	187,582,880	0
Add excess of income over expenditure	(6,623,683)	(61,481,208)	119,477,989
Fund balance, end of period	119,477,989	126,101,672	119,477,989