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الأمم المتحدة  
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اللجنة التنفيذية للصندوق المتعدد الأطراف  
لتنفيذ بروتوكول مونتريال  
الاجتماع السابع و الثلاثون  
مونتريال ، 17 – 19 تموز/ يوليو 2002

### حسابات الصندوق المتعدد الأطراف لعام 2001 (تقرير من أمين الخزانة)

1. تبين البيانات الواردة في الجدول 1-1 إيرادات ومصروفات الصندوق المتعدد الأطراف لعامي 2000 و 2001 وللمدة من 1 كانون الثاني/يناير 1991 حتى 31 كانون الأول/ديسمبر 2001. أما البيانات في الجدول 2-1 فهي تبين الموجودات والالتزامات ورصيد الصندوق المتعدد الأطراف في 31 كانون الأول/ديسمبر 2000 و 31 كانون الأول/ديسمبر 2001. وتتمشى هذه البيانات مع حسابات برنامج الأمم المتحدة للبيئة التي تم تدقيقها للسنوات من 1991 إلى 1999 ومع حسابات برنامج الأمم المتحدة للبيئة التي تم التصديق عليها لعام 2001.
2. وفي الجدول 3-1 تفاصيل مصروفات 2001 لأمانة الصندوق المتعدد الأطراف مع مقارنتها بالميزانية المعتمدة لعام 2001.
3. والجدول 4-1 إلى 7-1 فيها حسابات الوكالات المنفذة عن سنتي 2001 و 2000 وعن المدة من 1 كانون الثاني/يناير 1991 إلى 31 كانون الأول/ديسمبر 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
<b>TOTAL INCOME</b>	<b>158,905,002</b>	<b>162,307,289</b>	<b>1,504,264,425</b>
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
<b>TOTAL EXPENDITURE</b>	<b>118,953,253</b>	<b>234,500,289</b>	<b>958,166,384</b>
Excess of income over expenditure	39,951,749	(72,193,000)	546,098,041
Prior period adjustments	(301,005)	(86,020)	239,380
<b>Net excess of income over expenditure</b>	<b>39,650,744</b>	<b>(72,279,020)</b>	<b>546,337,421</b>
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
<b>TOTAL ASSETS</b>	<b>548,709,847</b>	<b>654,866,770</b>
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
<b>TOTAL LIABILITIES</b>	<b>2,372,426</b>	<b>148,180,093</b>
RESERVES AND FUND BALANCES		
Financial reserves	546,337,421	506,686,677
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>546,337,421</b>	<b>506,686,677</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>548,709,847</b>	<b>654,866,770</b>

### SCHEDULE 1.3

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

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
<b>10</b>	<b>PROJECT PERSONNEL COMPONENT</b>			
	<i>1100 Project Personnel</i>			
	1101 Chief Officer (D-2)	122,000	134,139	<b>(12,139)</b>
	1102 Deputy Chief Officer ( Economic Cooperation) (P-5)	110,000	115,221	<b>(5,221)</b>
	1103 Deputy Chief Officer ( Technical Cooperation) (P-5)	110,000	118,432	<b>(8,432)</b>
	1104 Economic Affairs Officer (P-4/5)	110,000	88,601	<b>21,399</b>
	1105 Environmental Affairs Officer (P-4/5)	110,000	97,294	<b>12,706</b>
	1106 Project Management Officer (P-4/5)	110,000	104,641	<b>5,359</b>
	1107 Project Management Officer (P-4/5)	110,000	104,415	<b>5,585</b>
	1108 Information Management Officer (P-3)	81,000	75,493	<b>5,507</b>
	1109 Administrative and Fund Management Officer (P-4)	95,000	92,249	<b>2,751</b>
	1110 Senior Monitoring and Evaluation Officer (P-5)	110,000	122,883	<b>(12,883)</b>
	1111 Executive Assistant to Chief Officer (P-2)	55,000	0	<b>55,000</b>
	<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	<b>6,384</b>
	<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	<b>(414)</b>
	1302 Meetings Services Assistant (G-7)	41,000	35,827	<b>5,173</b>
	1303 Programme Assistant (G-8)	45,000	64,942	<b>(19,942)</b>
	1304 Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	37,000	38,137	<b>(1,137)</b>
	1305 Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	37,000	24,168	<b>12,832</b>
	1306 Computer Operations Assistant (G-7/G-8)	45,000	64,839	<b>(19,839)</b>
	1307 Secretary ( to 2 Programme Officers) (G-6)	37,000	38,557	<b>(1,557)</b>
	1308 Secretary/Clerk, Administration (G-5)	32,000	24,431	<b>7,569</b>
	1309 Registry Clerk (G-4)	26,000	38,333	<b>(12,333)</b>
	1310 Database Assistant (G-8)	45,000	32,352	<b>12,648</b>
	1311 Secretary, Monitoring and Evaluation, (G-5/G-6)	36,000	30,509	<b>5,491</b>
	<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	<b>(12,266)</b>
	<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>

			<b>Approved Budget</b>	<b>Actual Expenditure</b>	<b>Savings/ (Deficit)</b>
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	160,000	97,844	<b>62,156</b>
	1699	<i>Sub-total</i>	<i>160,000</i>	<i>97,844</i>	<i>62,156</i>
<b>1999</b>	<b>COMPONENT TOTAL</b>		<b>2,359,000</b>	<b>2,244,604</b>	<b>114,396</b>
<b>20</b>	<b>SUB-CONTRACTS COMPONENT</b>				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Information materials	30,000	0	<b>30,000</b>
	2199	<i>Sub-total</i>	<i>30,000</i>		<b>30,000</b>
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			<b>0</b>
	2301	Corporate Consultancies	0		<b>0</b>
	2399	<i>Sub-total</i>	<i>0</i>		<b>0</b>
<b>2999</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 Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	30,000	18,564	<b>11,436</b>
	3304	Informal Sub-group meetings	30,000	8,064	<b>21,936</b>
	3333	Executive Committee meetings - 2001	225,000	206,272	<b>18,728</b>
	3399	<i>Sub-total</i>	<i>285,000</i>	<i>232,899</i>	<i>52,101</i>
<b>3999</b>	<b>COMPONENT TOTAL</b>		<b>285,000</b>	<b>232,899</b>	<b>52,101</b>
<b>40</b>	<b>EQUIPMENT COMPONENT</b>				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	15,000	14,531	<b>469</b>
	4102	Software & Computer expendables	9,000	3,953	<b>5,047</b>
	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	<b>(1,405)</b>
	4202		5,000	303	<b>4,697</b>
	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	<b>468</b>
	4399	<i>Sub-total</i>	<i>307,000</i>	<i>306,532</i>	<i>468</i>
<b>4999</b>	<b>COMPONENT TOTAL</b>		<b>346,000</b>	<b>336,724</b>	<b>9,276</b>
<b>50</b>	<b>MISCELLANEOUS COMPONENT</b>				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	12,000	6,934	<b>5,066</b>
	5102	Office premises	9,000	3,262	<b>5,738</b>
	5103	Rental of Photocopiers	15,000	14,916	<b>84</b>
	5104	Telecommunications equipment	9,000	2,731	<b>6,269</b>
	5105	Miscellaneous equipment rentals	9,000	9,671	<b>(671)</b>
	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
<b>5999</b>	<b>COMPONENT TOTAL</b>		<b>182,000</b>	<b>107,387</b>	<b>74,614</b>
<b>99</b>	<b>PROJECT TOTAL</b>		<b>3,202,000</b>	<b>2,921,613</b>	<b>280,387</b>
	<i>Programme Support Costs</i>		201,370	212,484	(11,114)
	<b>GRAND TOTAL</b>		<b>3,403,370</b>	<b>3,134,097</b>	<b>269,273</b>

**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
	<b>ACCOUNT TOTAL</b>		<b>404,210</b>	<b>189,585</b>	<b>214,625</b>

**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
	<b>ACCOUNT TOTAL</b>		<b>108,148</b>	<b>0</b>	<b>108,148</b>
<b>TOTAL FOR ALL ACCOUNTS</b>			<b>3,915,728</b>	<b>3,323,683</b>	<b>592,045</b>

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
<b>TOTAL INCOME</b>	<b>40,229,381</b>	<b>32,561,421</b>	<b>323,344,569</b>
<b>TOTAL EXPENDITURE</b>	<b>32,473,795</b>	<b>75,629,000</b>	<b>264,483,212</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>7,755,586</b>	<b>(43,067,579)</b>	<b>58,861,357</b>
Prior period adjustments	0	0	0
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>7,755,586</b>	<b>(43,067,579)</b>	<b>58,861,357</b>
<b>FUND BALANCE</b>			
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
<b>TOTAL INCOME</b>	<b>6,203,498</b>	<b>1,695,974</b>	<b>50,383,133</b>
<b>TOTAL EXPENDITURE</b>	<b>8,323,046</b>	<b>5,872,529</b>	<b>45,971,979</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(2,119,548)</b>	<b>(4,176,555)</b>	<b>4,411,154</b>
Prior period adjustments	(2,227)	258	(35,456)
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(2,121,775)</b>	<b>(4,176,297)</b>	<b>4,375,698</b>
<b>FUND BALANCE</b>			
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
<b>TOTAL INCOME</b>	<b>37,282,537</b>	<b>14,849,964</b>	<b>255,112,049</b>
<b>TOTAL EXPENDITURE</b>	<b>35,678,522</b>	<b>30,462,464</b>	<b>226,896,544</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>1,604,015</b>	<b>(15,612,500)</b>	<b>28,215,505</b>
Prior period adjustments	0	0	0
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>1,604,015</b>	<b>(15,612,500)</b>	<b>28,215,505</b>
<b>FUND BALANCE</b>			
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
<b>TOTAL INCOME</b>	<b>32,155,282</b>	<b>57,580,235</b>	<b>510,544,801</b>
<b>TOTAL EXPENDITURE</b>	<b>38,778,965</b>	<b>119,061,443</b>	<b>391,066,812</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(6,623,683)</b>	<b>(61,481,208)</b>	<b>119,477,989</b>
Prior period adjustments	0	0	0
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(6,623,683)</b>	<b>(61,481,208)</b>	<b>119,477,989</b>
<b>FUND BALANCE</b>			
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