



**United Nations
Environment
Programme**

Distr.
LIMITED

UNEP/OzL.Pro/ExCom/42/46
27 February 2004



ORIGINAL: ENGLISH

EXECUTIVE COMMITTEE OF
THE MULTILATERAL FUND FOR THE
IMPLEMENTATION OF THE MONTREAL PROTOCOL
Forty-second Meeting
Montreal, 29 March – 2 April 2004

**RECONCILIATION OF 2002 ACCOUNTS OF THE MULTILATERAL FUND
(FOLLOW-UP TO DECISION 41/10 (B))**

1. At its 41st Meeting, the Executive Committee decided *inter alia*:

“To request the Treasurer, together with the Secretariat, to review the following adjustments requested for UNEP and UNIDO and to report to the 42nd Meeting of the Executive Committee in the context of the reconciliation of accounts for 2002:

- (i) Add US \$112,619 to the income of UNEP;
- (ii) Add US \$1,169,476 to the income of UNIDO;

Further to request the Secretariat and the Treasurer to pursue their efforts to complete the reconciliation of the accounts of the World Bank on the basis of audited 2002 accounts and UNDP on the basis of the UNDP Comptroller’s review, with reports on the status of these efforts at each meeting until the accounts were fully reconciled, noting that this was the second consecutive year that the accounts of UNDP and the World Bank had not been fully reconciled with their progress reports.” (Decision 41/10, paras. (b) and (d))

2. Document UNEP/OzL.Pro/ExCom/41/12 for which information was provided as a basis for Decision 41/10 is attached as Annex I.

UNEP and UNIDO

3. Concerning UNEP and UNIDO, it should be recalled that the data in these agencies’ progress reports corresponds exactly to the records in the Fund Secretariat’s Inventory of Approved Projects that is based on data in the reports of Executive Committee meetings and the documents submitted to them. The Treasurer was requested to indicate if the funds identified in Decision 41/10 para. (b) should be transferred as cash to UNEP and UNIDO or if funds had been credited in 2003 from interest, promissory notes, or other sources that implementing agencies may have received on behalf of the Multilateral Fund against funds owed for 2002. UNEP indicated that since it does not encash promissory notes held on its behalf by the Treasurer, it would require the funds indicated to be encashed and transferred to UNEP’s account. UNIDO also indicated that a cash transfer was required.

4. The Fund Secretariat requested the Treasurer to advise on the total level of funding transferred in 2003 in the form of cash, promissory notes, or interest so that it could be determined if cash funds needed to be transferred or if other sources of funds such as interest or the assignment of promissory notes transferred in 2003 beyond net approvals in 2003 had already accounted for the funds due to UNEP and UNIDO. The Treasurer indicated that she was investigating the information in UNON but at the time of writing this document, the Treasurer had not provided the requested information.

5. The Treasurer has indicated that she had not allocated any promissory notes to any agency since April 2003. She indicated that additional promissory notes had been received by UNON and they are in depositories awaiting encashment or assignment. The Treasurer has not used promissory notes for transfers during her tenure because there was sufficient cash on hand for the transfers indicated in the reports of the Executive Committee and the instructions from the Fund Secretariat. The Treasurer intends to assign additional promissory notes to the World

Bank since they were earmarked for the Bank once the reconciliation with the Bank has been completed.

UNDP

6. Concerning UNDP, UNDP believes that the total amount of US \$596,500 is due from initial start-up costs since this amount had been recorded in UNDP financial records since the early 1990s but not in its progress report or in the Inventory of Approved Projects. The Fund Secretariat has determined that, based on the amounts returned and approved as indicated in the reports of the Executive Committee and documents submitted to it, the amount should be US \$401,250.

7. A difference amounting to US \$1,791,730 in income received from the Treasurer versus income due from net approvals is still pending resolution. The US \$1.8 million in excess funds assumes that initial start-up costs were US \$401,250 as indicated by the Secretariat's review of documents. UNDP indicated that due to a change underway with its accounting system and an ongoing Comptroller's report that, was mentioned in UNEP/OzL.Pro/ExCom/41/12 that is now not expected to be completed until April 2004, the discrepancies identified with the UNON's records could not be resolved until the 43rd Meeting.

World Bank

8. Concerning the World Bank, the progress report data of the World Bank for the period 1991-2002 (representing net approvals of US \$568,792,596) is US \$3,256,640 less than the net approved funding in the Fund Secretariat's Inventory of Approved Projects (US \$572,049,236). The records of Executive Committee meetings and documents submitted to it indicate the level of funds in the Inventory. However, the World Bank indicates a lower total level of net funding than the Inventory based on the Bank's records as indicated in its progress report.

9. The reconciliation of accounts reported to the 41st Meeting indicated a difference amounting to US \$21,855,851 in income received from the Treasurer versus income due based on net funds approved taking into account that the Bank's figures in its progress report must be resolved. The World Bank reported to the Secretariat that the audit of the 2001 accounts has been completed. This should enable the completion of the audit of the 2002 accounts. However, since the 2002 accounts have not been completed, the Treasurer and the Secretariat are not in a position to recommend the return of the US \$21.9 million indicated above. The World Bank has nevertheless provided provisional accounts for 2002 that indicate that funds should be forthcoming once the 2002 audit is completed, since the Bank does not expect any major changes to the provisional accounts.

10. In 1998, the Treasurer, the Secretariat and the Bank came together to agree on a new starting point for cumulative approvals because of the problems in reconciling approval data from the first six years of the Fund. This agreed figure became the basis for adding new net approvals from the 28th Executive Committee Meeting and onwards. This was done by the Bank's Montreal Protocol budget team in cooperation with the Treasurer apart from the approval information being recorded in the Secretariat's Inventory and the Bank's progress report.

Pursuant to Decision 37/9 in 2002, implementing agencies were requested to reconcile approval information from the progress report with the accounts. It was then determined, pending final audited accounts, that the level of income received was more than the net approvals. The Bank indicated that the difference in the 1998 starting point approval figure and Bank's database is due to lack of clear information from the earlier Fund years on approvals and transfers.

Comments

11. [Pending confirmation of the Treasurer] The Treasurer needs to make the appropriate transfers for UNEP and UNIDO either through adjustments based on promissory note transfers or credited interest accrued or by the transfer of cash. UNEP however indicated that since it is not able to encash promissory notes, the balance due should not be in promissory notes.

12. A final resolution to the 2002 accounts of UNDP and the World Bank cannot be made pending the completion of UNDP's Comptroller's review and the submission of audited 2001 and 2002 accounts from the World Bank.

13. However, the Executive Committee may wish to take a decision regarding adjustments to UNDP for initial start-up costs and the differences in data between the Inventory of Approved Project and the World Bank's progress report.

14. The citations of reports of Executive Committee meetings and the documents submitted to it are provided in Annex II to this document. UNDP was requested to provide evidence to support its case. UNDP indicated that despite its efforts to try to obtain evidence from 1991, some of the old records are no longer available. According to UNDP's "Archiving Retention Policy", programme files other than permanent files should be maintained for a period of seven years following completion of the project. UNDP External Auditors confirmed that the maximum number of years for which any financial file needs to be retained is ten years.

15. The differences in the World Bank's progress report and the Secretariat's Inventory are attributable mostly to projects and activities approved prior to the 17th Meeting of the Executive Committee when the Bank was operating under an annual cost adjustment regime with some projects approved up to and including the 31st Meeting. The Bank has had records differing from those of the Secretariat on returned funds for several years. The reason for the difference is that the Bank would adjust the figures after the end of a calendar year when it had been determined what the actual expenses were (which sometimes involved transfer of funds between projects). In some cases, the Secretariat shows the figures that were in the proposed work plan that did not have the benefit of the end of the calendar year adjustments.

16. Annex III contains the list of projects and the different amounts recorded in the Bank's progress report and the Inventory. However, since the World Bank agrees that it is due US \$3,256,630¹ less than indicated in the Inventory, the Fund Secretariat recommends that the Executive Committee accepts the data in the Bank's progress report and, through a decision, authorize the adjustments based on the decision at the 42nd Meeting to the Inventory.

¹ Excludes US \$10 due to rounding errors.

Recommendations

The Executive Committee may wish to consider:

1. Noting the report on Reconciliation of 2002 accounts of the Multilateral Fund (follow-up to Decision 41/10 (b)) as presented in UNEP/OzL.Pro/ExCom/42/46.
2. Noting the explanation of the Treasurer on how the following funds shown to be due to the implementing agencies were addressed in 2003 or what adjustments would be made in 2004 to provide the resources owed to the respective agencies as follows:
 - (a) US \$112,619 for UNEP.
 - (b) US \$1,169,476 for UNIDO.
3. Agreeing the amount of the initial start-up costs for UNDP of [US \$401,250/US \$596,500].
4. Agreeing that adjustments should be made to the Inventory of Approved Projects to reflect the amounts indicated in the Bank's progress report for the projects listed in Annex III.
5. Request the Treasurer to complete the reconciliation of the Accounts of the World Bank on the basis of audited 2002 Accounts and UNDP on the basis of the UNDP Comptroller's Review based on the figures derived from the reconciliation presented in UNEP/OzL.Pro/ExCom/41/12 and UNEP/OzL.Pro/ExCom/42/46 and any relevant decisions taken at the 42nd Meeting.



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Environment
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Distr.
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UNEP/OzL.Pro/ExCom/41/12
11 December 2003



ORIGINAL: ENGLISH

EXECUTIVE COMMITTEE OF
THE MULTILATERAL FUND FOR THE
IMPLEMENTATION OF THE MONTREAL PROTOCOL
Forty-first Meeting
Montreal, 17-19 December 2003

Annex I

2002 ACCOUNTS OF THE FUND (DECISIONS 40/8 AND 40/14)

Section I: Brief Background

1. Following the submission of the agencies' progress and financial reports and audited Accounts of the Fund covering the financial period through 31 December 2002 to the 37th Meeting of the Executive Committee, the Executive Committee requested a full reconciliation of Accounts with the progress reports to be submitted to its 38th Meeting. After considering the reconciliation of the accounts of 2001 at its 38th Meeting, the Executive Committee decided to request that a full reconciliation of the Accounts of the Fund with the data in the implementing agencies' progress reports to be presented to the third meeting of the Executive Committee each year (Decision 38/9).
2. After considering the progress reports and Accounts of the Fund submitted to its 40th Meeting, the Executive Committee decided to request implementing agencies to resubmit the financial information in their progress reports to the Fund Secretariat no later than eight weeks prior to the 41st Meeting (Decision 40/8 (b)) and to submit audited Accounts for 2002 to the Treasurer no later than 1 September 2003 for submission to the 41st Meeting of the Executive Committee (Decision 40/14 (b)).
3. All implementing agencies submitted revised financial data for their progress reports. UNDP, UNEP and UNIDO have submitted certified Accounts to the Treasurer. As of this writing, the World Bank has not submitted its audited accounts for 2002 which is a pre-requisite for reconciliation.
4. This document contains five sections and an annex: Section I: Brief Background; Section II: the 2002 Accounts of the Fund—Report of the Treasurer; Section III: Reconciliation of the Accounts with the Implementing Agencies' Revised Progress Report Financial Data and the Fund Secretariat's Inventory of Approved Projects; Section IV: Expenditures Reported in the Accounts and in the Progress Report; Section V: Recommendations.

Section II: 2002 Accounts of the Fund—Report of the Treasurer

5. Schedules 1.1-1.7 of the 2002 Accounts of the Fund are attached to this document.
6. The financial data contained in Schedule 1.1 reflect the income and expenditure of the Multilateral Fund for Implementation of the Montreal Protocol for the years 2001 and 2002, and for the period 1 January 1991 to 31 December 2002. The report in Schedule 1.2 shows the assets, liabilities and fund balance for the Multilateral Fund as at 31 December 2001 and as at 31 December 2002. These two schedules are consistent with the audited Accounts of UNEP for the years 1991 to 2001 and the certified accounts of United Nations Office in Nairobi (UNON) for the year 2002.
7. Schedule 1.3 provides details of the 2002 expenditures of the Multilateral Fund Secretariat recorded in UNON accounts compared to the approved budget for 2002.

8. Schedules 1.4 through 1.7 provide certified or provisional Accounts of the implementing agencies for the years 2002, 2001 and for the cumulative period 1 January 1991 to 31 December 2002.

9. The Accounts of the implementing agencies comprise changes reflecting the latest adjustments to 2002 financial statements received from the four agencies. For UNDP, UNEP and UNIDO, the statements are ‘certified’, meaning that the Accounts have been reviewed by auditors during the first year of the biennium. The Accounts can still change in the second year of the biennium and closure of a biennium renders Accounts officially closed, and thus are considered final and ‘audited’. UNON has indicated that in the future, certified/audited Accounts would be available at the earliest in September of the following year.

10. For the World Bank, however, the Accounts are provisional as they have not yet been audited despite extra steps having been taken by the Bank’s Montreal Protocol Unit to accelerate the audits of its Trust Fund Department by incurring, on an exceptional basis, supplementary costs for an expedited audit. The Bank indicated that in the future, audited annual Accounts would be available for the third meeting of the year.

11. A reconciliation of expenditures completed at the end of 2001 resulted in adjustments which were implemented by the UNON in 2002 to bring UNON accounts in line with implementing agencies’ records, however, there have been some further changes to prior year figures (1991-2001) for the agencies. These changes have affected both income and expenditure categories.

12. For the expenditure category, the changes made to prior year figures have been included in the 31 December 2002 accounts as reported in Schedules 1.4 through Schedule 1.7, resulting in a variance with what is reported in Schedule 1.1, the official UNON Accounts.

Section III: Reconciliation of the Income Accounts with the Implementing Agencies’ Revised Progress Report Financial Data and the Fund Secretariat’s Inventory of Approved Projects

13. The main assumption of the reconciliation is that if net funds approved¹ in the progress and financial reports equal the net funds approved in the Inventory of Approved Projects, then there is agreement about the amount of income that the agencies should have received. The reason for using the progress reports and the Inventory is that they provide the greatest level of detail available. The Inventory is based on Executive Committee Meeting Reports and documents submitted to it. This is the record of the Executive Committee—the source of funding. The record of the recipient, the implementing agencies, is most specifically detailed in their progress reports. Therefore, if both agree, the Treasurer, the record keeper of the implementing agencies’ Accounts of 2002, as shown in Schedule 1.4 – 1.7, would make the adjustment on the basis of agreement and instruction of the agency in accordance with the decision of the Executive Committee.

¹ Net Approved Funds equals the initial approved funds plus any additional approved funds minus the value of unused funds returned.

14. It should be noted that all implementing and bilateral agencies are given an opportunity to justify changes to the Fund Secretariat's Inventory of Approved Projects following each Executive Committee Meeting.

Progress Report Data and the Inventory of Approved Projects

15. The progress report data of UNDP, UNEP, and UNIDO for the period 1991-2002 (representing net approvals of over US \$808 million) agrees with the data of the Secretariat's Inventory of Approved Projects within US \$28—due to the rounding of numbers to the nearest dollar.

16. The progress report data of the World Bank for the period 1991-2002 (representing net approvals of US \$568,792,596) is US \$3,256,667 less than the net approved funding in the Secretariat's Inventory of Approved Projects (US \$572,049,236). The Bank informed the Secretariat that its Trust Fund group indicated that the Bank's progress report may have been in error since its preliminary findings suggest that the net approvals should amount to US \$577,708,324 as opposed to the US \$568,792,596 reported in the Bank's progress report. This would indicate that the Bank's net approvals were US \$5,659,088 more than the net approved funding in the Inventory. The Bank indicated that a resolution of the Bank's position on net approved funding would be available within a few days of this writing.

17. Pending the Bank's submission of its 2002 audited accounts and ongoing efforts to resolve these differences, the data in the Bank's progress report to the 40th Meeting is used for the purpose of this analysis.

Net Approvals in Progress Reports and 2002 Income Accounts of the Implementing Agencies

18. One might assume that the net approved funds in the progress report would equal the income in the 2002 Accounts of the Fund since they reflect the same period and are reported by the same agency. As shown in Table 1, there are differences.

Table 1

PROGRESS REPORTS AND ACCOUNTS OF THE FUND—NET FUNDS APPROVED AND INCOME

Agency	2002 Progress Report – Total Funds Approved including Support Costs (US\$)	Agency Aggregate Income for 2002 Accounts of the Fund (US\$)	Difference between Implementing Agency Accounts and Progress Reports (US\$)
UNDP	408,620,005	390,735,472	17,884,533
UNEP	72,980,206	66,187,312	6,792,894
UNIDO	319,257,014	284,713,105	34,543,909
World Bank*	568,792,596	562,682,383	6,110,213
Total	1,369,649,821	1,304,318,272	65,331,549

* Provisional accounts.

19. The difference between the agencies' progress reports and the agencies' aggregate income in the 2002 Accounts indicated in Table 1 is substantially explained by Table 2.

Table 2

RATIONALE FOR DIFFERENCES BETWEEN NET APPROVALS IN PROGRESS REPORTS AND INCOME IN THE ACCOUNTS OF THE FUND

Implementing Agency	Difference between Agency Accounts and Agency Progress Report (US\$)	Other Reasons for Differences between the Accounts and Progress Reports (US\$)			Possible Adjustments to 1991 to 2002 Income (US\$)
Column No.	(1)	(2)	(3)	(4)	(5)
	(A positive number means the Fund owes the Agency)	Income from 38th Meeting transferred in 2003	Initial Start-up Costs Claimed	Promissory Notes held by Treasurer	(A negative number means the Agency owes the Fund) {(1) - (2) - (3) - (4)}
UNDP	17,884,533	20,077,513	-401,250		-1,791,730
UNEP	6,792,894	6,680,275			112,619
UNIDO	34,543,909	13,110,099		20,264,334	1,169,476
World Bank	6,110,213	27,966,064			-21,855,851
TOTAL	65,331,549	67,833,951	-401,250	20,264,334	-22,365,486

20. Table 2 demonstrates some of the reasons for the differences: some approved funds in 2002 were transferred in 2003, promissory notes were not reflected in UNIDO's accounts, and UNDP's initial start-up costs were not reflected in its progress report. UNIDO indicated that in the future to facilitate the reconciliation of UNIDO's Accounts income with its progress report, the Secretariat's Inventory, and the Treasurer's Accounts, UNIDO would record promissory notes held by the Treasurer as income in its Accounts statement. UNDP will modify its progress report to facilitate the reconciliation.

21. However, depending upon the time of the third Executive Committee Meeting of the year, there may continue to be some differences between the income reported in the Accounts and net funds approved reported in the progress reports if funds are transferred in the year following their approval. Moreover, there may continue to be differences for other reasons. For example, the proposed adjustment from this reconciliation will be implemented in the 2003 Accounts or possibly in the 2004 Accounts since adjustments to the 2002 Accounts based on the reconciliation may not occur until 2004 due to the mid-December date of the 41st Meeting and the ensuing holiday season.

22. The Adjustments column (column 5 in Table 2) is the amount of adjustments needed to the agencies' Accounts to bring the level of income in the Accounts in line with net approved funds in the progress reports. The differences between income and net approved funds are due

primarily to adjustments to promissory notes (losses/gains) that were recorded either by the agency or the Treasurer in different reporting periods. Adjustments to the agencies' income in the Accounts are needed to separate the income received by an agency to implement bilateral projects from the income received directly from the funds approved by the Executive Committee for the agency. Adjustments are also needed to reflect interest received in 2002 by the implementing agencies but not reported to the Treasurer in advance of the certification of the Treasurer's Accounts. Another adjustment is needed to deduct the interest from bilateral projects under implementing agency execution that was credited to the agency's Multilateral Fund account instead of the account of the bilateral agency.

23. UNEP and UNIDO have agreed to the calculated adjustment. UNDP and the World Bank has indicated that they would require additional time to agree to an adjustment. This is the second consecutive year that UNDP and the World Bank have not fully reconciled their accounts with their progress reports.

24. According to Table 2, UNDP has received US \$1,791,730 more than indicated in its progress report. It indicated that this appears to be related to interest income that had not been taken into account in the calculation of transfers. In addition, according to UNDP, it would also appear that interest income of \$557,861 for 1991-1994 had been duplicated or misclassified. The cumulative interest income on Multilateral Fund resources is under review by UNDP's Comptrollers Division, but UNDP indicated that the review would not be completed until before the 43rd Meeting of the Executive Committee.

25. The US \$21,855,851 adjustment to the World Bank's provisional accounts is based on the income in Schedule 1.7 amounting to US \$562,682,383. The final adjustment will have to be based on the Bank's audited accounts. The Bank indicated similar reasons for the need for the adjustment as mentioned above, notably: timing of transfers, interest income, returns of project balances, and additionally, differences with the Inventory of Approved Projects due largely to projects approved prior to the 17th Meeting of the Executive Committee.

Section IV: Expenditures Reported in the Accounts and in the Progress Report

26. The Expenditures reported to the Treasurer in the Accounts of the Fund should equal the sum of the funds disbursed and funds obligated that is reported to the Fund Secretariat in the annual progress reports of the implementing agencies. Table 3 indicates that two agencies reported less expenditure in their progress reports than in their Accounts. However, UNDP and the World Bank reported more expenditure in its progress reports than their Accounts.

Table 3

EXPENDITURES

Agency	2002 Progress Report			2002 Accounts of the Fund	Difference
Column No.	(1)	(2)	(3)	(4)	(5)
	Funds Disbursed including Support Costs (US\$)	Funds Obligated including Support Costs (US\$)	Total Expenditures (US\$) {(1)+(2)}	Total Expenditures (US\$)	(US\$) {(3)-(4)} (See Note)
UNDP	296,950,202	17,579,459	314,529,661	314,051,180	478,481
UNEP	50,208,139	1,456,625	51,664,764	53,070,365	-1,405,601
UNIDO	237,148,888	20,748,624	257,897,512	257,897,515	-3
World Bank	438,948,628	129,843,968	568,792,595	455,993,142	112,799,453
Total	1,023,255,857	169,628,675	1,192,884,532	1,081,012,202	111,872,331

Note: A positive number means more expenditure was indicated in Progress Report than in the Accounts of the Fund. A negative number means less expenditure was indicated in the Progress Report than in the Accounts.

27. UNEP indicated that the difference between its progress report's expenditures and that in its Accounts reflects the fact that not all obligated balances were reflected in the progress report, in particular concerning funds obligated including support costs because these funds could not be obligated on a project-by-project basis in the progress report. If these obligated funds had been included in the progress report (US \$1,329,990), column 5 of Table 3 would be reduced from US \$1,405,601 to US \$75,611.

28. The World Bank reported over US \$112 million more as expenditures on a project-by-project basis in its progress report submitted to the Secretariat than from the provisional accounts submitted to the Treasurer. The Bank indicated that it provides committed funds instead of expenditures. All implementing agencies should report in a consistent manner in accordance with Decision 20/13.

Section V: Recommendations

The Sub-Committee on Monitoring, Evaluation and Finance may wish to recommend to the Executive Committee to:

- Note the reconciliation of Accounts as presented in UNEP/OzL.Pro/ExCom/41/12 and Schedules 1.1 through 1.7 of the 2002 Accounts of the Fund as attached to the present report.
- Request the Treasurer to make the following adjustments, as agreed by the agencies concerned, to the 1991 to 2002 income in the Accounts of the implementing agencies and to be reflected as adjustments to their income in their 2003 or 2004 Accounts as follows:

- (a) Add US \$112,619 to the income of UNEP.
 - (b) Add US \$1,169,476 to the income of UNIDO.
3. Request implementing agencies to ensure that the expenditures in their progress reports submitted to the Secretariat are consistent with their expenditures in the annual Accounts of the implementing agencies submitted to the Treasurer.
 4. Request the Secretariat and the Treasurer to pursue their efforts to complete the reconciliation of the Accounts of the World Bank on the basis of audited 2002 Accounts and UNDP on the basis of the UNDP Comptroller's Review with reports on the status of these efforts at each meeting until the Accounts are fully reconciled noting that this is the second consecutive year that the Accounts of UNDP and the World Bank have not been fully reconciled with their progress reports.

SCHEDULE 1.1
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL
2002 STATEMENT OF INCOME AND EXPENDITURE (in US\$)

INCOME	2002	2001	1991- 2002
Agreed contributions	124,233,752	140,876,743	1,502,587,158
Interest income	11,093,459	17,588,394	132,457,322
Miscellaneous income	8,733,750	439,865	13,280,906
TOTAL INCOME	144,060,961	158,905,002	1,648,325,386
EXPENDITURE			
UNEP Managed Activities	7,184,339	8,306,298	53,135,856
UNDP Managed Activities	45,976,661	32,473,795	310,459,873
UNIDO Managed Activities	34,113,573	35,678,522	261,010,117
World Bank Managed Activities	64,926,330	38,778,965	455,993,142
Secretariat	4,072,567	3,872,258	33,680,404
Bank Charges and Loss on Exchange	0	(156,585)	160,462
TOTAL EXPENDITURE	156,273,470	118,953,253	1,114,439,854
Excess of income over expenditure	(12,212,509)	39,951,749	533,885,532
Prior period adjustments	(247,712)	(301,005)	(8,332)
Net excess of income over expenditure	(12,460,221)	39,650,744	533,877,200
Fund balance, beginning of period	546,337,421	506,686,677	0
Fund balance, end of period	533,877,200	546,337,421	533,877,200

Note: Schedules 1.1 and 1.2 remain unchanged as they reflect the figures as at the closure of UNEP accounts for 2002. Any changes made by implementing agencies to prior period figures as reflected in Schedules 1.4 - 1.7 are therefore not incorporated in Schedule 1.1.

The variance between Schedule 1.1 and UNDP, UNEP, and World Bank certified accounts and the World Bank's provisional accounts are reflected below and Expenditures will be adjusted in the 2003 accounts as 2002 revisions by the following:

UNEP	65,491
UNDP	(3,591,307)
UNIDO	3,112,601
World Bank	0

SCHEDULE 1.2

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

2002 STATEMENT OF ASSETS AND LIABILITIES (in US\$)

ASSETS	31.12.2002	31.12.2001
Cash and term deposits	83,244,519	96,205,222
Voluntary pledges receivable	162,157,853	139,764,005
Inter-fund balance receivable	0	0
Other accounts receivable	276,969	478,392
Provision for doubtful debt	0	0
Other assets - deferred charges	57,800	4,618
Promissory notes	97,885,068	95,184,037
Operating funds provided to implementing agencies	194,390,768	217,073,573
TOTAL ASSETS	538,012,977	548,709,847
LIABILITIES		
Deferred credits	799,540	1,406,657
Reserve for obligations	368,110	169,564
Inter-fund balance payable	2,160,602	273,685
Other accounts payable	802,151	522,520
Advances provided by implementing agencies	5,378	0
TOTAL LIABILITIES	4,135,781	2,372,426
RESERVES AND FUND BALANCES		
Financial reserves	533,877,200	546,337,421
TOTAL RESERVES AND FUND BALANCES	533,877,200	546,337,421
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	538,012,981	548,709,847

SCHEDULE 1.3

A. 2002 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
10	PROJECT PERSONNEL COMPONENT				
	<i>1100</i>	<i>Project Personnel</i>			
	1101	Chief Officer (D-2)	125,660	140,262	(14,602)
	1102	Deputy Chief Officer (Economic Cooperation) (P-5)	113,300	129,789	(16,489)
	1103	Deputy Chief Officer (Technical Cooperation) (P-5)	113,300	126,429	(13,129)
	1104	Economic Affairs Officer (P-4/5)	113,300	97,326	15,974
	1105	Environmental Affairs Officer (P-4/5)	113,300	94,356	18,944
	1106	Project Management Officer (P-4/5)	113,300	128,628	(15,328)
	1107	Project Management Officer (P-4/5)	113,300	122,758	(9,458)
	1108	Information Management Officer (P-3)	83,430	72,337	11,093
	1109	Administrative and Fund Management Officer (P-4)	97,850	158,638	(60,788)
	1110	Senior Monitoring and Evaluation Officer (P-5)	113,300	122,614	(9,314)
	1111	Executive Assistant to Chief Officer (P-2)	56,650	29,850	26,800
	1188	Prior Year's Adjustment			
	<i>1199</i>	<i>Sub-total</i>	<i>1,156,690</i>	<i>1,222,987</i>	<i>(66,297)</i>
	<i>1200</i>	<i>Consultants</i>			
	1201	Projects and technical reviews etc	150,000	142,407	7,593
	<i>1299</i>	<i>Sub-total</i>	<i>150,000</i>	<i>142,407</i>	<i>7,593</i>
	<i>1300</i>	<i>Administrative Support Staff costs</i>			
	1301	Admin Assistant (G-8)	45,900	46,774	(874)
	1302	Meetings Services Assistant (G-7)	41,820	49,376	(7,556)
	1303	Programme Assistant (G-8)	45,900	62,441	(16,541)
	1304	Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	37,740	39,833	(2,093)
	1305	Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	37,740	32,572	5,168
	1306	Computer Operations Assistant (G-7/G-8)	45,900	61,964	(16,064)
	1307	Secretary (to 2 Programme Officers) (G-6)	37,740	40,583	(2,843)
	1308	Secretary/Clerk, Administration (G-5)	32,640	28,503	4,137
	1309	Registry Clerk (G-4)	26,520	37,098	(10,578)
	1310	Database Assistant (G-8)	45,900	35,705	10,195
	1311	Secretary, Monitoring and Evaluation, (G-5/G-6)	36,720	35,637	1,083
	<i>1301-11</i>	<i>Sub-total (support staff costs)</i>	<i>434,520</i>	<i>470,486</i>	<i>(35,966)</i>
	1333	Executive Committee -(ExCom 33-35)	500,000	656,557	(156,557)
	<i>1333</i>	<i>Sub-total (conference servicing)</i>	<i>500,000</i>	<i>656,557</i>	<i>(156,557)</i>
	1388	Prior Year's Adjustment	-	50,344	(50,344)
	<i>1388</i>	<i>Sub-total</i>	<i>-</i>	<i>50,344</i>	<i>(50,344)</i>
	<i>1399</i>	<i>Sub-total</i>	<i>934,520</i>	<i>1,177,387</i>	<i>(242,867)</i>

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	160,000	160,388	(388)
	1699	<i>Sub-total</i>	160,000	160,388	(388)
1999	COMPONENT TOTAL		2,401,210	2,703,168	(301,958)
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>	30,000	0	30,000
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			0
	2301	Corporate Consultancies	0	0	0
	2399	<i>Sub-total</i>	0	0	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	30,772	(772)
	3304	Informal Sub-group meetings	30,000	0	30,000
	3333	Executive Committee meetings - 2001	225,000	208,716	16,284
	3399	<i>Sub-total</i>	285,000	239,488	45,512
3999	COMPONENT TOTAL		285,000	239,488	45,512
40	EQUIPMENT COMPONENT				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	15,000	15,294	(294)
	4102	Software & Computer expendables	9,000	5,468	3,533
	4199	<i>Sub-total</i>	24,000	20,761	3,239
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	10,000	9,549	451
	4202		5,000	174	4,826
	4299	<i>Sub-total</i>	15,000	9,723	5,277
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	310,000	294,782	15,218
	4399	<i>Sub-total</i>	310,000	294,782	15,218
4999	COMPONENT TOTAL		349,000	325,266	23,734
50	MISCELLANEOUS COMPONENT				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	14,698	(5,698)
	5102	Office premises	9,000	2,281	6,719
	5103	Rental of Photocopiers	15,000	15,381	(381)
	5104	Telecommunications equipment	9,000	9,391	(391)
	5105	Miscellaneous equipment rentals	12,000	4,943	7,057
	5199	<i>Sub-total</i>	54,000	46,695	7,305
	5200	<i>Reporting Costs</i>			

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5201	Executive Committee meetings			
	5202	Reporting (others)	20,000	14,719	5,281
	5299	<i>Sub-total</i>	20,000	14,719	5,281
	5300	<i>Sundry</i>			
	5301	Communications	40,000	27,147	12,853
	5302	Freight charges	15,000	26,372	(11,372)
	5303	Bank charges	5,000	4,700	300
	5305	Staff training	38,000	1,225	36,775
	5399	<i>Sub-total</i>	98,000	59,444	38,556
	5400	<i>Hospitality</i>			
	5401	Official hospitality	10,000	7,255	2,745
	5499	<i>Sub-total</i>	10,000	7,255	2,745
5999	COMPONENT TOTAL		182,000	128,113	53,887
99	PROJECT TOTAL		3,247,210	3,396,036	(148,826)
		<i>Programme Support Costs</i>	206,857	220,044	(13,187)
		GRAND TOTAL	3,454,067	3,616,080	(162,013)
B. 2002 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)					
			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	Projects and technical reviews etc.	261,000	116,460	144,540
	1601	Travel on Official business	60,000	42,415	17,585
	4101	Office Stationery	0	0	0
	4201	Non Expendable Computer Equipment	5,000	0	5,000
	5105	Miscellaneous Equipment Rentals	0	0	0
	5201	Executive Committee Meetings	0	0	0
	5301	Communications	2,000	504	1,496
	ACCOUNT TOTAL		328,000	159,378	168,622
C. 2002 Expenditures for Account MFL 2336-2213-2661: (Technical Audits: Production Sector)					
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			
	2301	Corporate Consultancies	297,148	297,108	40
	ACCOUNT TOTAL		297,148	297,108	40
	TOTAL FOR ALL ACCOUNTS		4,079,215	4,072,567	6,648

SCHEDULE 1.4

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNDP Managed Activities in 1991 - 2002 (in US\$)

INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund	36,406,606	37,229,381	323,674,408
Promissory notes	31,150,012		31,150,012
Interest and miscellaneous income earned and retained*	1,038,312	1,795,973	35,911,052
TOTAL INCOME	68,594,930	39,025,354	390,735,472
TOTAL EXPENDITURE**	49,390,356	32,651,407	314,051,180
EXCESS OF INCOME OVER EXPENDITURE	19,204,574	6,373,947	76,684,292
NET EXCESS OF INCOME OVER EXPENDITURE	19,204,574	6,373,947	76,684,292
Fund balance, beginning of period	57,479,718	51,105,771	0
Add excess of income over expenditure	19,204,574	6,373,947	76,684,292
Fund balance, end of period	76,684,292	57,479,718	76,684,292

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

* Final interest & miscellaneous income for 2002 reported by UNDP is \$1,038,312. 2001 interest was reduced by \$1,204,027, reflecting prior period interest adjustments.

** Final reported cumulative expenditures by UNDP as at 2002 are \$314,051,180. Expenditures have been reduced by \$182,564 to reflect the correct cumulative figure.

SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities in 1991 - 2002 (in US\$)

INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund in 1998 recorded in 2002	1,800,000	0	1,800,000
Cash transferred from the Multilateral Fund in 2001 recorded in 2002	2,230,159	0	2,230,159
Cash transferred from other donors in prior periods posted to UNEP in error reversed in 2002	(237,040)	0	(237,040)
Cash transferred from the Multilateral Fund in 2002	11,378,340	0	11,378,340
Total transfers	15,171,459	5,565,154	62,215,097
Interest earned and retained	632,720	638,344	3,972,215
TOTAL INCOME	15,804,179	6,203,498	66,187,312
TOTAL EXPENDITURE	7,098,386	8,323,046	53,070,365
EXCESS OF INCOME OVER EXPENDITURE	8,705,793	(2,119,548)	13,116,947
Prior period adjustments	(580)	(2,227)	(36,036)
NET EXCESS OF INCOME OVER EXPENDITURE	8,705,213	(2,121,775)	13,080,911
Fund balance, beginning of period	4,375,698	6,497,473	0
Add excess of income over expenditure	8,705,213	(2,121,775)	13,080,911
Fund balance, end of period	13,080,911	4,375,698	13,080,911

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

SCHEDULE 1.6

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNIDO Managed Activities in 1991 - 2002 (in US\$)

INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund	28,776,501	35,235,500	261,430,241
Interest and miscellaneous income earned and retained	824,555	2,047,037	23,282,864
TOTAL INCOME	29,601,056	37,282,537	284,713,105
TOTAL EXPENDITURE	31,000,972	35,678,522	257,897,516
EXCESS OF INCOME OVER EXPENDITURE	(1,399,916)	1,604,015	26,815,589
NET EXCESS OF INCOME OVER EXPENDITURE	(1,399,916)	1,604,015	26,815,589
Fund balance, beginning of period	28,215,505	26,611,490	0
Add excess of income over expenditure	(1,399,916)	1,604,015	26,815,589
Fund balance, end of period	26,815,589	28,215,505	26,815,589

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities in 1991 - 2002 (in US\$)

INCOME	2002	2001	1991-2002
Cash transferred from the Multilateral Fund	42,231,532	24,545,706	349,895,068
Promissory notes encashed*	6,729,026	14,914,876	161,059,363
Promissory notes transferred, net of encashments			0
Interest and miscellaneous income earned and retained (investment income)	6,206,417	7,835,561	51,727,952
TOTAL INCOME	55,166,975	47,296,143	562,682,383
TOTAL EXPENDITURE	64,926,330	38,778,965	455,993,142
EXCESS OF INCOME OVER EXPENDITURE	(9,759,355)	8,517,178	106,689,241
NET EXCESS OF INCOME OVER EXPENDITURE	(9,759,355)	8,517,178	106,689,241
Fund balance, beginning of period	116,409,706	107,892,528	0
Add excess of income over expenditure	(9,759,355)	8,517,178	106,689,241
Fund balance, end of period	106,650,351	116,409,706	106,689,241

*Promissory notes information provided by World Bank accounts.

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

Annex II

INITIAL START-UP COSTS OF UNDP

SECOND MEETING OF THE EXECUTIVE COMMITTEE

Report of the Second Meeting

“The Executive Committee decided to advance US \$500,000 to each of the implementing agencies to enable them to initiate their work, provided that funds are available in the Fund in addition to those needed for the establishment of the Secretariat (UNEP/OzL.Pro/ExCom/2/5/Rev.1, para. 33)

THIRD MEETING OF THE EXECUTIVE COMMITTEE

Report of the Third Meeting

“On the basis of statements by the implementing agencies, the Executive Committee decided to allocate until further review at the fourth meeting additional amounts of US \$1 million to the World Bank and US \$250,000 to UNDP, provided that those amounts were available in the Fund. The Committee emphasized that those sums should be used for effective operational purposes and not for administrative and support activities; and that no further amounts could be allocated until the necessary conditions were fulfilled.”
(UNEP/OzL.Pro/ExCom/3/18/Rev.1, para. 69)

FOURTH MEETING OF THE EXECUTIVE COMMITTEE

Revised Work Programme and Related Budget of UNDP

“Total estimated expenditure for the UNDP 1991 Programme: US \$1,261,800”

(UNEP/OzL.Pro/ExCom/4/8/Rev.1, page 19)

Report of the Fourth Meeting

“In the discussion of the revised UNDP work programme, some queries on points of detail were raised to which the representative of UNDP replied. The Executive Committee thereupon decided:

(a) To approve the revised UNDP work programme with the same proviso as stipulated for UNEP [i.e., that account should be taken of the views expressed by the Committee, both in the course of its implementation and in drafting proposals for 1992];

(b) To approved the related budget of US \$1,261,800, including US \$750,000 already allocated at its second and third meetings
(UNEP/OzL.Pro/ExCom/4/13/Rev.2, para. 49)

FIFTH MEETING OF THE EXECUTIVE COMMITTEE

Report of the Fifth Meeting

The cumulative income commitments and disbursements, as well as the balance of the Fund as at 31 October 1991, were:

II. Commitments and Disbursements to:

3. Disbursement to UNDP—US \$1,261,800

III. Details by country of pledges made for 1991 and amounts received, as reported by UNEP, are contained in the table below:

<u>Project Title</u>	<u>Total Funds Approved</u>	<u>UNDP Project Number</u>
[Specific activities in countries	US \$860,550]	
Headquarters Technical Support and Programme Activities (requested US \$357,400 but received US \$401,250)	US \$401,250	
		INT/91/G61
TOTAL	US \$1,261,800	US \$750,000

(UNEP/OzL.Pro/ExCom/5/16, Annex I)

Annex III

LIST OF PROJECTS AND THE AMOUNTS RECORDED IN THE BANK'S PROGRESS REPORT AND THE INVENTORY OF APPROVED PROJECTS

Code	Total Funds Approved As Per Inventory	Total Support Cost Approved As Per Inventory	Total As Per Inventory	Total Funds Approved As Per Progress Report	Total Support Cost Approved As Per Progress Report	Total As Per Progress Report	Difference
ARG/REF/23/INV/68	764,587	99,396	863,983	764,587	112,304	876,891	-12,908
ARG/SEV/09/PRP/03	63,000	0	63,000	33,916	0	33,916	29,084
ARG/SEV/10/PRP/04	94,481	0	94,481	165,560	0	165,560	-71,079
ARG/SEV/12/PRP/06	229,405	0	229,405	197,670	0	197,670	31,735
ARG/SEV/16/PRP/23	185,000	0	185,000	180,497	0	180,497	4,503
BRA/FOA/18/INV/33	83,139	10,808	93,947	83,139	11,078	94,217	-270
BRA/REF/19/INV/48	701,082	91,141	792,223	701,082	117,165	818,247	-26,024
BRA/REF/19/INV/49	134,500	17,486	151,986	134,500	29,673	164,173	-12,188
BRA/REF/20/INV/55	54,758	7,119	61,877	54,758	26,026	80,784	-18,907
BRA/REF/20/INV/56	59,387	7,720	67,107	59,387	10,725	70,112	-3,005
BRA/SEV/04/PRP/01	114,583	0	114,583	40,822	0	40,822	73,761
BRA/SEV/06/CPG/02	30,707	0	30,707	1,472	0	1,472	29,235
BRA/SEV/09/PRP/09	112,000	0	112,000	91,612	0	91,612	20,388
CHI/SEV/04/CPG/01	121,166	0	121,166	5,833	0	5,833	115,333
CHI/SEV/04/PRP/17	162,736	0	162,736	27,800	0	27,800	134,936
CHI/SEV/06/PRP/03	191,878	0	191,878	57,493	0	57,493	134,385
CHI/SEV/12/PRP/05	19,327	0	19,327	33,057	0	33,057	-13,730
CPR/FOA/07/INV/15	973,000	0	973,000	993,000	0	993,000	-20,000
CPR/FOA/07/INV/16	0	0	0	645,000	0	645,000	-645,000
CPR/FOA/10/INV/42	526,000	0	526,000	457,000	0	457,000	69,000
CPR/FOA/10/INV/43	304,000	0	304,000	264,000	0	264,000	40,000
CPR/FOA/10/INV/44	187,000	0	187,000	163,000	0	163,000	24,000
CPR/FOA/10/INV/45	316,000	0	316,000	275,000	0	275,000	41,000
CPR/FOA/10/INV/47	547,000	0	547,000	476,000	0	476,000	71,000
CPR/FOA/10/INV/48	1,198,000	0	1,198,000	1,042,000	0	1,042,000	156,000
CPR/FOA/10/INV/49	1,079,000	0	1,079,000	958,000	0	958,000	121,000
CPR/FOA/10/INV/50	581,000	0	581,000	485,000	0	485,000	96,000
CPR/FOA/10/INV/51	175,000	0	175,000	165,000	0	165,000	10,000
CPR/FOA/17/INV/138	216,797	-7,800	208,997	216,797	0	216,797	-7,800
CPR/FOA/28/INV/296	0	31,382	31,382	0	0	0	31,382
CPR/FOA/29/INV/324	0	29,904	29,904	0	0	0	29,904
CPR/FOA/31/INV/363	0	25,232	25,232	0	0	0	25,232
CPR/HAL/07/INV/18	900,000	0	900,000	930,000	0	930,000	-30,000
CPR/PRO/10/PRP/34	240,000	0	240,000	320,000	0	320,000	-80,000
CPR/SEV/04/PRP/01	184,000	0	184,000	16,254	0	16,254	167,746
CPR/SEV/09/PRP/31	326,000	0	326,000	192,333	0	192,333	133,667
CPR/SEV/10/PRP/35	280,000	0	280,000	148,128	0	148,128	131,872
CPR/SEV/12/PRP/64	109,152	0	109,152	120,949	0	120,949	-11,797
CPR/SEV/16/PRP/246	250,000	0	250,000	68,017	0	68,017	181,983
CPR/SEV/17/TAS/136	350,000	0	350,000	200,000	0	200,000	150,000
ECU/SEV/04/PRP/01	92,031	0	92,031	86,666	0	86,666	5,365
ECU/SEV/04/PRP/20	40,386	0	40,386	18,185	0	18,185	22,201

Annex III

Code	Total Funds Approved As Per Inventory	Total Support Cost Approved As Per Inventory	Total As Per Inventory	Total Funds Approved As Per Progress Report	Total Support Cost Approved As Per Progress Report	Total As Per Progress Report	Difference
ECU/SEV/06/PRP/05	86,754	0	86,754	171,229	0	171,229	-84,475
ECU/SEV/09/PRP/13	68,000	0	68,000	81,231	0	81,231	-13,231
ECU/SEV/12/PRP/15	43,231	0	43,231	45,197	0	45,197	-1,966
EGY/REF/12/PRP/24	25,000	0	25,000	6,116	0	6,116	18,884
EGY/SEV/04/CPG/01	96,507	0	96,507	97,520	0	97,520	-1,013
EGY/SEV/04/PRP/65	131,065	0	131,065	79,121	0	79,121	51,944
EGY/SEV/09/PRP/13	112,200	0	112,200	42,224	0	42,224	69,976
GHA/SEV/04/PRP/09	29,362	0	29,362	17,914	0	17,914	11,448
GLO/ARS/10/TAS/44	197,000	0	197,000	153,577	0	153,577	43,423
GLO/REF/08/TAS/29	46,566	0	46,566	53,319	0	53,319	-6,753
GLO/SEV/09/TAS/43	0	869,355	869,355	0	869,255	869,255	100
GLO/SEV/12/TAS/52	0	1,371,373	1,371,373	0	1,371,356	1,371,356	17
GLO/SEV/26/PRP/177	0	0	0	140,000	18,200	158,200	-158,200
GLO/SOL/08/PRP/31	109,278	0	109,278	281,754	0	281,754	-172,476
GUA/SEV/12/PRP/06	5,538	0	5,538	7,902	0	7,902	-2,364
IDS/REF/15/INV/22	848,910	69,995	918,905	848,910	78,000	926,910	-8,005
IDS/REF/15/INV/23	616,452	34,414	650,866	616,452	32,455	648,907	1,958
IDS/REF/15/INV/26	519,153	0	519,153	527,153	0	527,153	-8,000
IDS/REF/18/INV/36	699,326	90,947	790,273	699,326	90,913	790,239	34
IDS/REF/23/INV/74	49,140	6,388	55,528	49,140	7,608	56,748	-1,220
IDS/REF/23/INV/79	61,620	8,010	69,630	61,620	18,100	79,720	-10,090
IDS/SEV/09/PRP/04	206,000	0	206,000	207,805	0	207,805	-1,805
IDS/SEV/12/PRP/13	130,704	0	130,704	172,295	0	172,295	-41,591
IDS/SEV/12/PRP/15	117,312	0	117,312	35,743	0	35,743	81,569
IDS/SEV/16/PRP/62	50,000	0	50,000	17,305	0	17,305	32,695
IDS/SEV/21/PRP/55	179,000	23,270	202,270	29,000	23,270	52,270	150,000
IDS/SOL/18/INV/39	33,095	4,302	37,397	33,095	4,324	37,419	-22
IND/ARS/17/DEM/50	5,447	-22,894	-17,447	0	0	0	-17,447
IND/FOA/17/INV/34	93,378	-965	92,413	93,378	0	93,378	-965
IND/FOA/17/INV/35	310,500	-1,235	309,265	310,500	0	310,500	-1,235
IND/FOA/17/INV/39	110,445	-7,443	103,002	110,445	0	110,445	-7,443
IND/FOA/17/INV/46	135,729	-10,338	125,391	135,729	0	135,729	-10,338
IND/FOA/17/INV/48	309,521	1,204	310,725	344,763	0	344,763	-34,038
IND/FOA/17/INV/49	216,400	-780	215,620	216,400	0	216,400	-780
IND/FOA/17/INV/51	192,025	-3,624	188,401	192,025	0	192,025	-3,624
IND/FOA/17/INV/52	168,102	-780	167,322	168,102	0	168,102	-780
IND/FOA/18/INV/55	514,000	66,820	580,820	514,000	66,893	580,893	-73
IND/REF/10/INV/08	557,193	0	557,193	420,496	0	420,496	136,697
IND/REF/10/INV/09	674,551	0	674,551	375,451	0	375,451	299,100
IND/REF/27/INV/204	403,523	52,458	455,981	403,523	45,423	448,946	7,035
IND/SEV/12/PRP/20	39,543	0	39,543	188,835	0	188,835	-149,292
IND/SEV/12/TRA/22	559,281	0	559,281	105,708	0	105,708	453,573
IRA/SEV/06/PRP/03	-19,579	0	-19,579	421	0	421	-20,000
JOR/REF/07/PRP/09	500,000	0	500,000	54,861	0	54,861	445,139
JOR/SEV/04/PRP/02	24,464	0	24,464	3,412	0	3,412	21,052
JOR/SEV/04/PRP/34	25,079	0	25,079	72,275	0	72,275	-47,196
JOR/SEV/06/CPG/03	111,654	0	111,654	52,995	0	52,995	58,659
JOR/SEV/07/INS/11	170,000	9,100	179,100	170,000	0	170,000	9,100

Code	Total Funds Approved As Per Inventory	Total Support Cost Approved As Per Inventory	Total As Per Inventory	Total Funds Approved As Per Progress Report	Total Support Cost Approved As Per Progress Report	Total As Per Progress Report	Difference
JOR/SEV/12/PRP/17	65,851	0	65,851	79,479	0	79,479	-13,628
KEN/SEV/04/PRP/13	31,498	0	31,498	8,682	0	8,682	22,816
MAL/FOA/17/INV/59	251,889	-5,604	246,285	251,889	0	251,889	-5,604
MAL/REF/18/INV/75	1,812,090	235,572	2,047,662	1,812,090	259,629	2,071,719	-24,057
MAL/SEV/04/CPG/02	41,294	0	41,294	8,007	0	8,007	33,287
MAL/SEV/04/PRP/03	38,289	0	38,289	43,596	0	43,596	-5,307
MAL/SEV/06/PRP/06	108,849	0	108,849	54,408	0	54,408	54,441
MAL/SEV/09/PRP/09	28,200	0	28,200	29,116	0	29,116	-916
MAL/SEV/10/PRP/10	75,000	0	75,000	16,657	0	16,657	58,343
MAL/SEV/12/CPG/34	0	0	0	25,000	0	25,000	-25,000
MAL/SEV/12/PRP/32	36,731	0	36,731	48,559	0	48,559	-11,828
MAL/SEV/12/PRP/36	58,343	0	58,343	69,413	0	69,413	-11,070
MEX/REF/05/INV/09	225,000	0	225,000	211,543	0	211,543	13,457
MEX/SEV/04/CPG/01	36,061	0	36,061	62,255	0	62,255	-26,194
MEX/SEV/04/PRP/02	68,164	0	68,164	103,342	0	103,342	-35,178
MEX/SEV/09/PRP/21	123,400	0	123,400	58,014	0	58,014	65,386
MEX/SEV/12/PRP/23	100,000	0	100,000	64,915	0	64,915	35,085
NIR/SEV/04/CPG/02	129,981	0	129,981	85,022	0	85,022	44,959
NIR/SEV/09/CPG/17	35,100	0	35,100	24,072	0	24,072	11,028
NIR/SEV/12/CPG/18	138,972	0	138,972	6,480	0	6,480	132,492
PAK/FOA/26/INV/30	31,558	4,103	35,661	31,603	4,404	36,007	-346
PAK/REF/25/INV/26	0	31,063	31,063	0	0	0	31,063
PAK/REF/25/INV/27	0	29,758	29,758	0	0	0	29,758
PAK/SEV/12/PRP/04	100,068	0	100,068	94,320	0	94,320	5,748
PHI/REF/09/INV/07	1,078,130	41,584	1,119,714	744,000	0	744,000	375,714
PHI/REF/09/INV/19	2,387,870	80,323	2,468,193	1,770,000	0	1,770,000	698,193
PHI/REF/19/INV/45				466,480	65497.27	531,977	-531,977
PHI/SEV/04/CPG/01	19,952	0	19,952	37,367	0	37,367	-17,415
PHI/SEV/04/PRP/03	10,826	0	10,826	50,315	0	50,315	-39,489
PHI/SEV/09/PRP/20	194,550	0	194,550	65,329	0	65,329	129,221
SLO/SEV/12/PRP/03	100,000	0	100,000	77,915	0	77,915	22,085
THA/REF/10/INV/18	703,966	0	703,966	883,372	0	883,372	-179,406
THA/REF/10/INV/20	560,976	18,530	579,506	436,456	32,940	469,396	110,110
THA/REF/20/INV/58	898,157	116,760	1,014,917	898,157	121,344	1,019,501	-4,584
THA/REF/20/INV/60	714,231	92,850	807,081	714,231	115,394	829,625	-22,544
THA/REF/21/INV/61	1,382,770	182,289	1,565,059	1,382,770	184,995	1,567,765	-2,707
THA/REF/21/INV/62	297,733	38,705	336,438	297,733	39,968	337,701	-1,263
THA/SEV/04/CPG/01	190,909	0	190,909	251,253	0	251,253	-60,344
THA/SEV/04/PRP/03	32,476	0	32,476	44,154	0	44,154	-11,678
THA/SEV/06/PRP/05	120,000	0	120,000	132,195	0	132,195	-12,195
THA/SEV/09/PRP/10	190,000	0	190,000	179,219	0	179,219	10,781
THA/SEV/10/PRP/24	150,000	0	150,000	45,691	0	45,691	104,309
THA/SEV/12/PRP/28	25,124	0	25,124	132,689	0	132,689	-107,565
THA/SEV/12/PRP/32	88,062	0	88,062	13,240	0	13,240	74,822
TUN/SEV/04/CPG/02	183,363	0	183,363	163,603	0	163,603	19,760
TUN/SEV/04/PRP/01	0	0	0	31,215	0	31,215	-31,215
TUN/SEV/06/PRP/03	50,000	0	50,000	22,377	0	22,377	27,623
TUN/SEV/12/PRP/11	52,962	0	52,962	49,341	0	49,341	3,621

Annex III

Code	Total Funds Approved As Per Inventory	Total Support Cost Approved As Per Inventory	Total As Per Inventory	Total Funds Approved As Per Progress Report	Total Support Cost Approved As Per Progress Report	Total As Per Progress Report	Difference
TUN/SEV/16/PRP/12	35,000	0	35,000	31,582	0	31,582	3,418
TUR/FOA/22/INV/24	143,436	18,647	162,083	143,436	18,740	162,176	-94
TUR/FOA/24/INV/33	0	0	0	0	32,833	32,833	-32,833
TUR/REF/15/INV/12	801,568	16,305	817,873	801,568	16,670	818,238	-365
TUR/REF/15/INV/13	1,835,747	34,220	1,869,967	1,835,747	34,340	1,870,087	-120
TUR/SEV/06/CPG/01	625	0	625	68,589	0	68,589	-67,964
TUR/SEV/09/PRP/08	140,400	0	140,400	182,564	0	182,564	-42,164
TUR/SEV/12/PRP/09	72,681	0	72,681	21,177	0	21,177	51,504
TUR/SEV/13/PRP/10	100,000	0	100,000	20,858	0	20,858	79,142
TUR/SEV/16/PRP/16	80,000	0	80,000	72,627	0	72,627	7,373
URU/SEV/12/PRP/05	100,000	0	100,000	58,312	0	58,312	41,688
VEN/SEV/04/CPG/59	30,313	0	30,313	2,701	0	2,701	27,612
VEN/SEV/04/PRP/02	70,419	0	70,419	12,873	0	12,873	57,546
VEN/SEV/06/CPG/03	101,631	0	101,631	25,000	0	25,000	76,631
VEN/SEV/06/PRP/04	120,943	0	120,943	176,787	0	176,787	-55,844
VEN/SEV/09/PRP/14	113,532	0	113,532	179,505	0	179,505	-65,973
VEN/SEV/12/PRP/24	106,541	0	106,541	92,921	0	92,921	13,620
YUG/SEV/04/PRP/02	20,302	0	20,302	5,425	0	5,425	14,877
Total							3,256,630