

Distr.

GENERAL

UNEP/OzL.Pro/ExCom/67/35

18 June 2012

ARABIC

ORIGINAL: ENGLISH

برنامج  
الأمم المتحدة  
للبيئة



اللجنة التنفيذية للصندوق المتعدد الأطراف  
لتنفيذ بروتوكول مونتريال  
الاجتماع السابع والستون  
بانكوك، 16 - 20 يوليه/تموز 2012

### الحسابات المؤقتة لعام 2011

- 1 تعرض هذه الوثيقة الحسابات المؤقتة لعام 2011 للصندوق المتعدد الأطراف، والوكالات المنفذة الأربع والأمانة، على النحو الوارد في الجداول من 1-1 إلى 7-1.
- 2 تحتوى الجداول من 1-1 إلى 7-1 المرفقة بهذه الوثيقة على معلومات مسبقة بشأن حسابات الوكالات المنفذة والأمانة لعام 2011 وتقدم للعلم فقط في هذا الوقت.  
تعديلات على البيانات المؤقتة للوكالات المنفذة لعام 2010
- 3 تم تسجيل الفروق بين البيانات المالية المؤقتة والختامية للوكالات لعام 2010، على النحو الوارد في مقرر اللجنة التنفيذية 50/65(ب) من الوثيقة UNEP/OzL.Pro/ExCom/65/60، خلال العام 2011 كتسويات للعام السابق. وستقدم الحسابات الختامية للصندوق لعام 2011 إلى الاجتماع الثامن والستين للجنة التنفيذية عقب تقديم الجدول المتفق عليه بين ممثلي الوكالات المنفذة وأمين الخزانة في حلقة العمل بشأن المصطلحات والإجراءات المشتركة لتسوية الحسابات، التي اتفقت خلالها الوكالات مع أمين الخزانة على تقديم حساباتها المؤقتة إلى اليونيب بحلول 31 يناير/كانون الثاني والحسابات الختامية بحلول 30 سبتمبر/أيلول من العام بعد الفترة المحاسبية التي تتعلق بها.
- 4 ولمعالجة الملاحظة التي أبدت في مراجعة الحسابات بشأن المساهمات غير المسددة لمدة أربع سنوات وأكثر في إطار الصندوق المتعدد الأطراف، استحدثت ممارسة جديدة في الحسابات لتسجيل كافة المستحقات الواجبة السداد منذ أربع سنوات وأكثر، فضلاً عن مساهمات أخرى محددة ومن غير المحتمل تحصيلها، تحت البند "حسابات مدينة مشكوك في تحصيلها" ومن المتوقع أن تسمح هذه السياسة الجديدة بالشفافية في معالجة المبالغ غير القابلة للتحصيل

مع مراعاة سياسة الصندوق في عدم شطب المساهمات غير المسددة. وقد طُبِّق هذا التغيير في السياسة بأثر رجعي على حسابات عام 2010.

### المراجعة الحسابية

5 خلال شهري أبريل/نيسان ومايو/أيار 2012، قام مجلس مراجعي حسابات الأمم المتحدة، ممثلاً في فريق من المملكة المتحدة، بإجراء مراجعة حسابية ختامية لحسابات اليونيب لفترة السنتين 2010-2011. وشمل هذا فحص سجلات الصندوق المتعدد الأطراف. ويترقب اليونيب حالياً مشروع تقرير المراجعة الحسابية.

### **التوصيات**

6 قد ترغب اللجنة التنفيذية في أن:

- (أ) تحيط علماً بالحسابات المؤقتة للصندوق لعام 2011؛
- (ب) تحيط علماً بأن الحسابات الختامية لعام 2011 للصندوق ستقدم إلى اللجنة في الاجتماع الثامن والسنتين، وسيجرى إدخال مزيد من التعديلات عند الاقتضاء؛
- (ج) تحيط علماً بالإجراءات التي اتخذها أمين الخزانة في عام 2011 لتعكس التعديلات الناتجة عن عملية تسوية حسابات العام 2010؛
- (د) تحيط علماً بسياسة الصندوق الجديدة التي تقضي بتسجيل المساهمات غير المسددة لمدة أربع سنوات فأكثر، وغيرها من المبالغ المستحقة السداد، في حسابات الصندوق، تحت البند "حسابات مدينة مشكوك في تحصيلها".

-----

SCHEDULE 1.1			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2011 STATEMENT OF INCOME AND EXPENDITURE (in US\$)			
(Thousands of United States dollars)			
INCOME	2011	2010	1991- 2011
Agreed contributions	128,349	128,874	2,696,158
Interest income	2,496	3,645	207,635
Exchange gain/(loss)(i)	(4,310)	(6,049)	26,530
Miscellaneous income	(1,109)	1,277	30,866
<b>TOTAL INCOME</b>	<b>125,426</b>	<b>127,747</b>	<b>2,961,189</b>
EXPENDITURE (ii)			
UNEP Managed Activities	18,848	15,526	189,141
UNDP Managed Activities	39,395	25,120	585,221
UNIDO Managed Activities	31,627	25,283	564,569
World Bank Managed Activities	11,200	23,603	1,009,358
Secretariat	6,765	5,887	84,920
<b>TOTAL EXPENDITURE</b>	<b>107,835</b>	<b>95,419</b>	<b>2,433,209</b>
Excess of income over expenditure	17,591	32,328	527,980
Prior period adjustments	(8,949)	(156,904)	(165,253)
Net excess of income over expenditure	8,642	(124,576)	362,727
Fund balance, beginning of period	354,085	478,661	0
Fund balance, end of period	362,727	354,085	362,727

(i) FERM Exchange loss for 2011.

(ii) To avoid delay, the Treasurer, with the approval of the Executive Committee of the Multilateral Fund has adopted the practice of recording UNDP, UNIDO and the World Bank's unaudited expenditures submitted. There is however an agreement that the implementing agencies will provide audited expenditures immediately they become available but not later than 30 September of the following year.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2011 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2011	31.12.2010
Cash and term deposits	16,069	111,297
Voluntary pledges receivable	187,122	176,371
Less provision for doubtful receivables (i)	-166,233	-163,225
Inter-fund balance receivable		
Other accounts receivable	353	329
Other assets - deferred charges*	126,653	13
Promissory notes	24,844	40,767
Operating funds provided to implementing agencies	305,094	187,012
<b>TOTAL ASSETS</b>	<b>493,902</b>	<b>352,564</b>
<b>LIABILITIES</b>		
Deferred credits*	130,747	3,847
Reserve for obligations	266	150
Inter-fund balance payable	42	44
Other accounts payable	120	759
<b>TOTAL LIABILITIES</b>	<b>131,175</b>	<b>4,800</b>
<b>RESERVES AND FUND BALANCES</b>		
Cumulative surplus	362,727	347,764
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>362,727</b>	<b>347,764</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>493,902</b>	<b>352,564</b>

\* Other assets and Deferred credits include commitments for future years amounting to US \$126,640 (Thousands of United States dollars).

(i) New line item introduced in the 2010-2011 financial period.

It represents 100% of all outstanding receivables over four years old and other specific receivables considered uncollectible.

Of the total US \$187.122 million voluntary contributions receivable (Schedule 1.2), about US \$120.594 million or 64% represent amount due from countries with economies in transition. The Fund encourages parties to pay their outstanding contributions in full and no write-offs are currently being considered.

<b>SCHEDULE 1.3</b>					
<b>A. 2011 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)</b>					
			<b>Approved</b>	<b>Actual</b>	<b>Savings/</b>
			<b>Budget</b>	<b>Expenditure</b>	<b>(Deficit)</b>
<b>10</b>	<b>PROJECT PERSONNEL COMPONENT</b>				
	<i>1100</i>	<i>Project Personnel</i>			
	1101	Chief Officer (D-2)	230,282	219,713	<b>10,569</b>
	1102	Deputy Chief Officer (Economic Cooperation) (P-5)	227,260	217,547	<b>9,713</b>
	1103	Programme Management Officer (P-3)	150,618	161,925	<b>(11,307)</b>
	1104	Senior Project Management Officer (P-5)	205,366	222,047	<b>(16,681)</b>
	1105	Senior Project Management Officer (P-5)	205,366	190,986	<b>14,380</b>
	1106	Senior Project Management Officer (P-5)	205,366	190,787	<b>14,579</b>
	1107	Senior Project Management Officer (P-5)	205,366	156,314	<b>49,052</b>
	1108	Information Management Officer (P-3)	181,588	196,439	<b>(14,851)</b>
	1109	Administrative and Fund Management Officer (P-5)	184,257	161,818	<b>22,439</b>
	1110	Senior Monitoring and Evaluation Officer (P-5)	205,366	194,739	<b>10,627</b>
	1111	Programme Management Officer (P-3)	150,618	136,733	<b>13,885</b>
	1112	Associate IT Officer (P-2)	91,127	116,435	<b>(25,308)</b>
	1114	Programme Management Officer - (P-3)	150,618	139,414	<b>11,204</b>
	1188	Prior Year's Adjustment			
	<i>1199</i>	<i>Sub-total</i>	2,393,198	2,304,897	88,301
	<i>1200</i>	<i>Consultants</i>			
	1201	Projects and technical reviews etc	57,000	28,551	<b>28,449</b>
	1202	MC2 Consultants	40,200	0	<b>40,200</b>
	1203	MYA Table access & development	5,730	3,900	<b>1,830</b>
	<i>1299</i>	<i>Sub-total</i>	102,930	32,451	70,479
	<i>1300</i>	<i>Administrative Support Staff costs</i>			
	1301	Administrative Assistant (G-8)	86,564	85,651	<b>913</b>
	1302	Meetings Services Assistant (G-7)	81,909	86,525	<b>(4,616)</b>
	1303	Programme Assistant (G-8)	86,564	91,415	<b>(4,851)</b>
	1304	Senior Secretary (Economic Cooperation) (G-6)	46,122	23,050	<b>23,072</b>
	1305	Senior Secretary (Technical Cooperation) (G-6)	64,122	67,601	<b>(3,479)</b>
	1306	Computer Operations Assistant (G-8)	86,564	37,281	<b>49,283</b>
	1307	Secretary (G-6)	67,770	71,315	<b>(3,545)</b>
	1308	Secretary/Clerk, Administration (G-7)	72,700	44,047	<b>28,653</b>
	1309	Registry Clerk (G-5)	55,391	58,220	<b>(2,829)</b>
	1310	Database Assistant (G-8)	104,564	106,581	<b>(2,017)</b>
	1311	Secretary, Monitoring and Evaluation, (G-6)	64,122	65,841	<b>(1,719)</b>
	1313	Secretary, (Senior programme Officer) G-6	64,121	53,710	<b>10,411</b>
	1314	Secretary (Senior Programme Officer) (G-6)	64,121	59,705	<b>4,416</b>
	<i>1301-14</i>	<i>Sub-total (support staff costs)</i>	944,634	850,942	93,692
	1333	60th Meeting of the Executive Committee	346,760	346,242	<b>518</b>
	1334	61st Meeting of the Executive Committee	318,140	317,428	<b>712</b>
	1336	62nd Meeting of the Executive Committee	386,840	384,986	<b>1,854</b>
	<i>1333-34 &amp; 1336</i>	<i>Sub-total (conference servicing)</i>	1,051,740	1,048,656	3,084
	1335	Temporary Assistance	12,000	11,668	<b>332</b>
	1388	Prior Year's Adjustment	-	-	0
	<i>1388</i>	<i>Sub-total</i>	-	0	0
	<i>1399</i>	<i>Sub-total</i>	2,008,374	1,911,266	97,108

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	302,516	302,433	83
	1602	Network meetings (4)	26,834	17,528	9,306
	1699	<i>Sub-total</i>	329,350	319,961	9,389
<b>1999</b>	<b>COMPONENT TOTAL</b>		<b>4,833,852</b>	<b>4,568,575</b>	<b>265,277</b>
<b>20</b>	<b>SUB-CONTRACTS COMPONENT</b>				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Treasury services	500,000	500,000	0
	2102	Corporate consultancies	800,000	160,026	639,974
	2199	<i>Sub-total</i>	1,300,000	660,026	639,974
	2300				0
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			0
	2301	Corporate Consultancies	0	0	0
	2399	<i>Sub-total</i>	0	0	0
<b>2999</b>	<b>COMPONENT TOTAL</b>		<b>1,300,000</b>	<b>660,026</b>	<b>639,974</b>
<b>30</b>	<b>MEETINGS PARTICIPATION COMPONENT</b>				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	15,000	7,184	7,816
	3302	Executive Committee meetings	225,000	207,539	17,461
	3399	<i>Sub-total</i>	240,000	214,723	25,277
<b>3999</b>	<b>COMPONENT TOTAL</b>		<b>240,000</b>	<b>214,723</b>	<b>25,277</b>
<b>40</b>	<b>EQUIPMENT COMPONENT</b>				
	4100	<i>Expendables</i>			
	4101	Office stationery etc (revision initiated to use anticipated savings)	19,500	10,997	8,503
	4102	Software & Computer expendables	11,700	2,619	9,081
	4199	<i>Sub-total</i>	31,200	13,616	17,584
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	13,000	9,563	3,437
	4202	Others	6,500	629	5,871
	4299	<i>Sub-total</i>	19,500	10,192	9,308
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	870,282	804,392	65,890
	4399	<i>Sub-total</i>	870,282	804,392	65,890
<b>4999</b>	<b>COMPONENT TOTAL</b>		<b>920,982</b>	<b>828,200</b>	<b>92,782</b>
<b>50</b>	<b>MISCELLANEOUS COMPONENT</b>				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	7,114	1,886
	5102	Office premises	9,000	1,203	7,797
	5103	Rental of Photocopiers	19,500	749	18,751
	5104	Telecommunications equipment	9,000	857	8,143
	5105	Miscellaneous equipment rentals	16,250	1,442	14,808
	5199	<i>Sub-total</i>	62,750	11,365	51,385
	5200	<i>Reporting Costs</i>			

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	5201	Executive Committee meetings	17,000	10,492	6,508
	5202	Reporting ( others )			0
	5299	<i>Sub-total</i>	17,000	10,492	6,508
	5300	<i>Sundry</i>			
	5301	Communications	65,000	40,478	24,522
	5302	Freight charges	15,000	3,031	11,969
	5303	Bank charges	5,000	1,637	3,363
	5305	Staff training	25,497	4,598	20,899
	5399	<i>Sub-total</i>	110,497	49,744	60,753
	5400	<i>Hospitality</i>			
	5401	Official hospitality	16,000	15,109	891
	5499	<i>Sub-total</i>	16,000	15,109	891
<b>5999</b>	<b>COMPONENT TOTAL</b>		<b>206,247</b>	<b>86,710</b>	<b>119,537</b>
<b>99</b>	<b>PROJECT TOTAL</b>		<b>7,501,081</b>	<b>6,358,234</b>	<b>1,142,847</b>
		<i>Programme Support Costs (budget lines 1100 and 1300)</i>	433,918	410,259	23,659
		<b>GRAND TOTAL</b>	<b>7,934,999</b>	<b>6,768,493</b>	<b>1,166,506</b>
<b>B. 2011 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)</b>					
			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1201	Projects and technical reviews/Customs Trng	12,000	2,450	9,550
	1202	Projects and technical reviews etc./Methyl bromide	18,750	16,000	2,750
	1203	Projects and technical reviews etc./Extending desk study	0	0	0
	1204	Country studies	0	0	0
	1205	Consultants	0	0	0
	1206	Projects and technical reviews etc/evaluation of TPMPs	0	0	0
	1601	Travel on Official business	50,000	18,981	31,019
	4201	Non Expendable Computer Equipment	5,250	181	5,069
	5301	Communications	750	0	750
	<b>ACCOUNT TOTAL</b>		<b>86,750</b>	<b>37,612</b>	<b>49,138</b>
<b>C. 2011 Expenditures for Account MFL 2336-2567-2661: (HCFC Production Sector)</b>					
	1200	<i>Sub-Contracts with Profit Making Institutions</i>			
	1201	Consultants	0	(10,000)	10,000
	<b>ACCOUNT TOTAL</b>		<b>0</b>	<b>(10,000)</b>	<b>10,000</b>
	<b>TOTAL FOR ALL ACCOUNTS</b>		<b>8,021,749</b>	<b>6,796,105</b>	<b>1,225,644</b>

Breakdown of expenditures under 1200 and 2100 BL is available upon request.

BL 1304, 1306 & 1314 allocation used for Temporary recruitment pending filling of the posts.

Savings under BL 1202, 1203, and 2102 will be used in 2012 to complete activities under the respective lines.

Savings under BL 3302, 4201, 4202, 5105, 5303 and 5305 will be combined with 2012 allocations to meet 2012 requirements.

Savings under 1201 and 1202 of the SMEO budget will be used in 2012 to complete activities under the respective lines.

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	65,960,734	23,621,158	587,025,650
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	350,000	467,358	53,226,114
<b>TOTAL INCOME</b>	<b>66,310,734</b>	<b>24,088,516</b>	<b>671,401,776</b>
<b>TOTAL EXPENDITURE</b>	<b>38,488,043</b>	<b>24,555,096</b>	<b>585,221,426</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>27,822,691</b>	<b>-466,580</b>	<b>86,180,350</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>27,822,691</b>	<b>-466,580</b>	<b>86,180,350</b>
Fund balance, beginning of period	58,357,659	58,824,239	0
Add excess of income over expenditure	27,822,691	-466,580	86,180,350
Fund balance, end of period	86,180,350	58,357,659	86,180,350



SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	18,776,892	16,881,814	203,396,218
Total transfers	18,776,892	16,881,814	203,396,218
Interest earned and retained	279,358	389,576	9,123,614
Other income	-5,733	13,595	74,693
<b>TOTAL INCOME</b>	<b>19,050,517</b>	<b>17,284,985</b>	<b>212,594,525</b>
<b>TOTAL EXPENDITURE</b>	<b>18,787,381</b>	<b>15,590,824</b>	<b>189,336,551</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>263,136</b>	<b>1,694,161</b>	<b>23,257,974</b>
Prior period adjustments	0	0	0
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>263,136</b>	<b>1,694,161</b>	<b>23,257,974</b>
Fund balance, beginning of period	22,994,838	21,300,677	0
Add excess of income over expenditure	263,136	1,694,161	23,257,974
Fund balance, end of period	23,257,974	22,994,838	23,257,974

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	84,305,807	52,430,461	657,071,329
Interest and miscellaneous income earned and retained	386,897	229,444	36,326,980
<b>TOTAL INCOME</b>	<b>84,692,704</b>	<b>52,659,905</b>	<b>693,398,309</b>
<b>TOTAL EXPENDITURE</b>	<b>31,340,698</b>	<b>25,581,054</b>	<b>564,574,485</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>53,352,006</b>	<b>27,078,851</b>	<b>128,823,824</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>53,352,006</b>	<b>27,078,851</b>	<b>128,823,824</b>
Fund balance, beginning of period	75,471,818	48,392,967	0
Add excess of income over expenditure	53,352,006	27,078,851	128,823,824
Fund balance, end of period	128,823,824	75,471,818	128,823,824

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	50,170,096	1,350,339	827,419,521
Promissory notes encashed*	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	244,055	387,337	78,413,678
<b>TOTAL INCOME</b>	<b>50,414,151</b>	<b>1,737,676</b>	<b>1,087,166,826</b>
<b>TOTAL EXPENDITURE</b>	<b>11,200,968</b>	<b>23,602,512</b>	<b>1,009,359,006</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>39,213,183</b>	<b>-21,864,836</b>	<b>77,807,820</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>39,213,183</b>	<b>-21,864,836</b>	<b>77,807,820</b>
Fund balance, beginning of period**	38,594,637	60,459,473	0
Add excess of income over expenditure	39,213,183	-21,864,836	77,807,820
Fund balance, end of period	77,807,820	38,594,637	77,807,820

\*Promissory notes information provided in the World Bank accounts.

\*\* The World Bank restated its Opening Fund balance for 2006 to include unrealized investment income as at the end of 31 December 2005.