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COMITE EXECUTIF  
DU FONDS MULTILATERAL AUX FINS  
D'APPLICATION DU PROTOCOLE DE MONTREAL  
Soixante-septième réunion  
Bangkok, 16 –20 juillet 2012

**COMPTES PROVISOIRES DE L'ANNÉE 2011**

1. Ce document présente les comptes provisoires du Fonds multilatéral, des quatre agences d'exécution et du Secrétariat pour l'année 2011, tels qu'ils figurent aux annexes 1.1 à 1.7.
2. Les annexes 1.1 à 1.7, jointes au présent document, contiennent des renseignements avancés sur les comptes des agences d'exécution et du Secrétariat pour l'année 2011 et sont soumis, pour l'instant, à titre d'information seulement.

Ajustements apportés aux états de compte provisoires des agences d'exécution pour l'année 2010

3. Les différences entre les états financiers provisoires et finals des agences pour l'année 2010, selon la décision 65/50 b) du Comité exécutif dans le document UNEP/OzL.Pro/ExCom/65/60, ont été consignées au cours de l'année 2011 comme ajustements de l'année précédente. Les comptes finals du Fonds pour l'année 2011 seront présentés à la 68<sup>e</sup> réunion du Comité exécutif, conformément au calendrier de remise convenu entre les représentants des agences d'exécution et le Trésorier lors de l'atelier sur la terminologie commune et les procédures de rapprochement des comptes. Pendant cet atelier, les agences sont convenues avec le Trésorier de présenter les comptes provisoires au PNUE avant le 31 janvier et les comptes finals avant le 30 septembre de l'année suivant l'exercice auquel ils sont rattachés.
4. Pour répondre à l'observation de vérification relative aux contributions dues au Fonds multilatéral de longue date, quatre ans et plus, une nouvelle pratique a été mise en place pour inscrire tous les comptes débiteurs impayés depuis quatre ans et plus ainsi que toutes les autres contributions spécifiques dont la recouvrement est improbable sous le poste de "créances douteuses". Cette nouvelle politique devrait permettre un traitement transparent des montants irrécouvrables, tout en tenant compte de la politique du Fonds de ne pas radier les contributions dues. Ce changement de politique a été appliqué rétroactivement aux comptes de 2010.

Les documents de présession du Comité exécutif du Fonds multilatéral aux fins d'application du Protocole de Montréal sont présentés sous réserve des décisions pouvant être prises par le Comité exécutif après leur publication.

### Vérification

5. Au cours des mois d'avril et de mai 2012, le Comité des commissaires aux comptes de l'Organisation des Nations Unies, représenté par une équipe du Royaume-Uni, a effectué une vérification finale des comptes du PNUE pour la période biennale 2010-2011. Cette démarche incluait l'examen des dossiers du Fonds multilatéral. Le PNUE attend actuellement le projet du rapport de vérification.

### **Recommandations**

6. Le Comité exécutif pourrait souhaiter :
- a) Prendre note des comptes provisoires du Fonds pour l'année 2011;
  - b) Prendre note du fait que les comptes finals du Fonds pour l'année 2011 seront présentés au Comité exécutif lors de sa 68<sup>e</sup> réunion et que tout autre ajustement sera apporté, le cas échéant;
  - c) Prendre note des mesures prises par le Trésorier en 2011 pour faire état des ajustements découlant du rapprochement des comptes pour l'exercice 2010; et
  - d) Prendre note de la nouvelle politique du Fonds qui consiste à inscrire les contributions dues de longue date, quatre ans et plus, ainsi que toutes les autres créances jugées irrécouvrables sous le poste de "créances douteuses" dans les comptes du Fonds.

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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>
LIABILITIES		
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>
RESERVES AND FUND BALANCES		
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.