



联合国
环境规划署



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执行蒙特利尔议定书
多边基金执行委员会
第六十八次会议
2012年12月3日至7日，蒙特利尔

2011年决算账目

1. 执行委员会第六十七次会议审议了由财务主任提交的环境规划署多边基金 2011 年临时账目。财务报表包括各执行机构的 2011 年临时账目和基金秘书处的 2011 年账目。根据第 67/33(a)(一)和(二)号决定，执行委员会决定注意到多边基金的 2011 年临时账目，并注意到财务主任将向执行委员会第六十八次会议提交的 2011 年决算账目，并将视要求做出进一步调整。
2. 各机构按照商定的最后期限，于 2012 年 9 月底前向财务主任提交了其 2011 年决算账目。由于收到各执行机构的决算账目前，环境规划署的账目已经结算，因此提交执行委员会第六十七次会议的多边基金账目没有任何变动。下文表 1 和表 2 列出了 UNEP/OzL.Pro/ExCom/67/35 号文件附表 1.1 至 1.7（附件二）所列各执行机构 2011 年临时账目与提交给财务主任的各执行机构决算账目之间的差额，这些差额应列入 2012 年账目。

表 1

执行机构临时账目与 2011 年决算账目之间的差额：收入（美元）

(1)	(2)	(3)	(4) = (3)-(2)
机构	2011 年基金账户收入总额（财务主任报告的临时账目）	2011 年基金账户收入总额（依据决算表）	临时账目与决算账目之间的差额
开发计划署	671,401,776	671,722,877	321,101
环境规划署	212,594,525	212,592,214	(2,311)
工发组织	693,398,309	693,398,309	0
世界银行	1,087,166,826	1,087,166,826	0

表 2

执行机构临时账目与 2011 年决算账目之间的差额：支出（美元）

(1) 机构	(2) 2011 年基金账户支出总额（财 务主任报告的临时账目）	(3) 2011 年基金账户支出总 额（依据决算表）	(4) = (3)-(2) 临时账目与决算账目 之前的差额
开发计划署	585,221,426	585,563,314	341,888
环境规划署	189,336,551	189,589,014	252,463
工发组织	564,574,485	564,551,167	(23,318)
世界银行	1,009,359,006	1,009,359,006	0

俄罗斯联邦的欠款

3. 根据第 67/1(a)号决定，执行委员会决定注意到俄罗斯联邦打算从 2013 年开始向多边基金付款，但有一项谅解，即俄罗斯联邦今后的付款与以往年份尚未交缴认捐不相关。执行委员会还决定（第 67/1(c)号决定）请财务主任将俄罗斯联邦的欠款继续归于基金账户的欠款类别。在提交 2011 年临时账目时，秘书处代表表示，关于与俄罗斯联邦的欠款问题相关的报告，由于已向第六十七次会议提交了该报告，因此将从附表 1.2 的脚注中删去“被视为无法收取的”的字样，并表示脚注还提及了国际会计准则。2011 年决算账目附表 1.2 反映了委员会第六十七次会议所要求的改动。根据第 67/1(c)号决定，在环境规划署的 2012 年账目于 2013 年 2 月至 3 月的某时结清之前，这些改动还应被财务主任列入该账目。

审计报告——主要结论和建议

4. 2011 年 12 月 31 日终了的两年期审计报告已经完成并已提交环境规划署执行主任。根据第 67/33(3)号决定，执行委员会请秘书处提请执行委员会注意联合国审计委员会 2010-2011 年对环境规划署账户的审计中与多边基金相关的内容。

5. 在审查审计报告之后，基金秘书处确定了执行委员会成员可能感兴趣的一些主要问题。审计报告相关段落的摘要载于下文第 6 段至第 25 段。

6. 财务概览（第 25 页）

“截至 2011 年 12 月多边基金的准备金和基金结余共计为 3.627 亿美元，这比截至 2009 年 12 月的 4.787 亿美元的余额显著减少。原因是环境规划署决定在 2011 年 12 月为现在认为是可疑债务的逾期四年的未支付捐款计提 1.662 亿美元的备抵。报告表示，执行委员会核准了这一决定。”

秘书处的评论

7. 在计算结转时，秘书处采用了一项不考虑不可能收取之捐款的切实做法，以期按照充资工作队的建议和缔约方的核准，获得实现履约目标所需的充足供资。秘书处已将此做法告知环境规划署，从而在开展审计工作期间，纳入环境规划署对审计委员会作出的综合答复。

8. “多边基金的负债从上两个两年期分别不足 1,000 万美元增至 2010-2011 两年期末的 1.31 亿美元。这一增长的主要是由于采用了将今后承付款记为基金的负债的新会计政策。记入 2010-2011 年多边基金负债的今后承付款的价值为 1.266 亿美元。”

秘书处的评论：

9. 一俟获得执行委员会核准，对氟氯烃淘汰管理计划各阶段的供资便成为基金的负债，这一事实解释了环境规划署的说法。然而，应当注意的是在资产负债表中这笔金额被记为称作“其他资产”账目类别下的对销分录。因此，不会对基金的财务报表产生任何影响。

10. *财务报表的列报（第 30-31 页）*

“多边基金的财务报表没有与其他环境规划署信托基金的财务报表合并。多边基金的财务报表与环境规划署其他信托基金的财务报表分开报告，其副本将提交执行委员会。

审计委员会在其上次报告中关切地注意到，多边基金的财务报表不予合并的做法会引起误解，建议环境规划署说明多边基金的法律状况，并据此决定应否将其财务报表与环境规划署财务报表合并。

审计委员会在审查环境规划署提交的报表和审查多边基金信托基金支出的当前报告安排的适当性后确定，根据《联合国系统会计准则》列入并作为单独报表列报是适当的。但是，审计委员会注意到，将余额纳入根据《公共部门会计准则》编制的财务报表的标准规定更为明确，为了遵循《公共部门会计准则》，将需要审查当前的列报方式。”

秘书处的评论：

11. 在之前就将多边基金的账户与环境规划署之账户相合并问题与环境规划署进行的沟通中，秘书处解释了多边基金的账户与环境规划署账户分开报告的理由。环境规划署在其答复中表示，它将在实行新的会计准则时重新审议这一问题。

12. “审计委员会还注意到，将需要根据《公共部门会计准则》重新审议将多边基金其他三个执行机构（工发组织、世界银行和开发计划署）未经审计的余额列入的当前做法，因为环境规划署有可能与工发组织和世界银行合作致力于将经审计的余额纳入多边基金今后的财务报表中。”

秘书处的评论：

13. 在关于共同术语和程序问题的讲习班上，环境规划署及基金和秘书处的财务主任均认识到，由于各机构结清账户的最后期限与环境规划署存在重叠，因此有必要将执行机构的临时账目记入环境规划署的决算账目，并认识到，需要在每年的第三次会议上核对为列报而进行的账目编制工作。只有不影响执行委员会的报告要求及秘书处及时核对核准、收入和支出记录与执行机构和财务主任相关记录的努力，审计委员会在多边基金今后的财务报表中纳入经审计的余额的建议才会获得接受。在探讨审计员的建议时，环境规划署应考虑到执行委员会的报告要求。

14. 资产、负债及准备金和基金结余表 多边基金收入——应收自愿捐款——第 38 页：

“审计委员会在其上次报告中注意到，多边基金的大量自愿捐款逾期很久没有收到。具体而言，在 2008-2009 两年期期末，未缴认捐款为 1.84 亿美元，超过 1.17 亿美元的未缴认捐款账龄在五年以上。这种情况在 2010-2011 年期间继续恶化，截至 2011 年 12 月 31 日，对多边基金的认捐款约 1.87 亿美元没有收到，其中 1.563 亿美元的认捐款账龄超过五年。

作为对审计委员会以往建议的回应，加强了对多边基金的应收捐款的披露，报表十一第一次列入账龄在五年以上的应收捐款细目。此外，为向《公共部门会计准则》过渡，环境规划署经多边基金核准，修改了其有关可疑应收款记录的会计政策，并在本两年期财务报表中为可疑应收款提取了 1.662 亿美元的备抵，以反映账龄最长的未付认捐款可能无法全额收到的风险。环境规划署还执行了审计委员会关于在财务报表附注中披露适用的会计处理方法的建议。”

秘书处的评论：

15. 根据第 67/1(c)号决定，执行委员会决定请财务主任将俄罗斯联邦的欠款继续归于基金账户的欠款类别。在向第六十七次会议提交 2011 年临时账目时，秘书处代表表示，关于与俄罗斯联邦的欠款问题相关的报告，由于已向该次会议提交了该报告，因此将从附表 1.2 的脚注中删去“被视为无法收取的”的字样，并表示脚注还提及了国际会计准则。财务主任应确保将委员会在第 67/1(c)号决定中建议的改动适当列入环境规划署的 2012 年账目。

16. 多边基金收入：汇兑损益的披露

“对执行蒙特利尔议定书多边基金的商定捐款时间表允许各国政府选择在多边基金三年期的三年中以商定固定汇率（固定汇率机制）支付其捐款。固定汇率机制是多边基金的一个政策决定，自 2000 年以来一直实行。在同意认捐和支付的日期之间如果汇率发生浮动，以美元收到的收入可能与所记录的认捐款有差异。这是对多边基金认捐和多边基金收到的所有自愿捐款适用的同一处理方法，因此环境规划署本两年期财务报表附表 11.1 中显示的本期间收款总金额（254,425,502 美元）不代表多边基金账户实际收到的金额，因为本两年期期间在收款方面有 1,030 万美元的汇兑损失。

由于多边基金承担捐款的汇兑风险，审计委员会期待在财务报表中看到对这些汇率差异的净效果的说明。这些将被纳入业务费用余额，使多边基金实际业务费用状况失真。审计委员会认为，此信息对于账目用户是有价值的，因为它使支付认捐延迟的一些财务影响得以量化，并且汇兑损失代表多边基金期待得到但没有得到的资源。

17. 审计委员会建议环境规划署在多边基金信托基金各个两年期财务报表中披露该财政期间发生的汇兑损失（或收益）的价值，作为财务报表上一个细列项目单列。环境规划署同意这一建议。”

秘书处的评论：

18. 在多边基金各个两年期财务报表中披露该财政期间发生的汇兑损失(或收益)的价值，而非将其记入多边基金经营支出余额的这一新做法已报告给了执行委员会第六十六次会议，并已被 2011 年账目的列报工作所采用。

19. “如 2010-2011 两年期财务报表的报表十一所显示，由于通过固定汇率机制汇兑，损失额为 1,030 万美元。

审计委员会认为，环境规划署应考虑缓解汇兑损失的风险。2010-2011 年发生的汇兑损失的金额显示，测试对冲或使用远期合同等商业解决方案的可行性也许是有益的。

审计委员会建议环境规划署在联合国总部的指导下，在考虑到成本和效益的情况下，审议引入缓解汇兑风险的程序的可行性。”

秘书处的评论：

20. 谨建议执行委员会支持审计委员会引入缓解汇兑风险的程序的建议，并请财务主任向委员会报告环境规划署为缓解汇兑风险而采取的后续行动。

21. 执行伙伴所持的预付现金

“审计委员会发现，在环境规划署财务报表(报表二和财务报表附注 8)中显示为来自第三方的应收款余额总额的 8,350 万美元中，8,000 万美元为预付给执行伙伴的现金余额。在这一总数中，5,500 万美元付给联合国其他机构，1,600 万美元付给各国政府。在以往两年期预付给执行伙伴的款项的可比结余截至 2009 年 12 月 31 日为 6,200 万美元，截至 2007 年 12 月 31 日为 7,300 万美元。

审计委员会认识到，环境规划署需要为伙伴提前供资，但是，审计委员会以前曾发现环境规划署现金管理有改善的余地，并注意到在此领域取得的进展有限。此外，审计委员会根据在环境规划署外地办事处开展的工作发现的一个情况是，相关项目本应已经开始两年后，虽然资金已支付，但在执行伙伴控制下一直没有使用。

22. 审计委员会建议环境规划署审查向其执行伙伴支付的所有现金余额，如果在至多为六个月的合理期间不使用，则收回所有款项。环境规划署同意这一建议。

23. 审计委员会建议环境规划署只在有充分证据证明需要资金立即结清项目费用时才向执行伙伴付款，并在项目随后被延迟时收回这些资金。环境规划署也同意这一建议。”

秘书处的评论：

24. 环境规划署向其执行伙伴预付现金及需要收回在合理期间未使用的款项的问题是值得执行委员会注意的一个问题。考虑到环境规划署是多边基金的执行机构之一，可能有必要要求环境规划署作为执行机构进一步说明哪些项目属于这一类别，以及审计委员会的建议是否会影响到多边基金项目的执行。执行委员会还要考虑探究执行机构向其执行伙伴预付现金的问题，并要求执行伙伴说明各自向执行伙伴预付现金的内部程序和政策。

25. 可向执行委员会索要审计委员会报告的副本。

第 65/52(f)号决定的后续行动

26. 第 65/52(f)号决定请秘书处今后向执行委员会报告向基金退还的任何余额，并提供关于如何利用余额的信息。作为该决定的一项后续行动，附件二的附表 1.3 提供了 2012 年为完成未结束的活动所使用的一些预算项目下的节余及退还基金的其他项目下的节余的信息。

27. 本文件附件一载有业经联合国审计委员会审计的多边基金 2011 年决算账目。附件二载有附表 1.1 至 1.7，为秘书处的账目和各执行机构的决算表。

建议

28. 谨建议执行委员会：

- (a) 注意到 UNEP/OzL.Pro/ExCom/68/48 号文件所载经审计的截至 2011 年 12 月 31 日的多边基金财务报表；
- (b) 注意到关于 2011 年 12 月 31 日终了年份的 2011 年财务报告最后审计报告业已完成；
- (c) 注意到联合国审计委员会关于多边基金 2011 年账目的结论和建议，并：
 - (一) 请财务主任：
 - a. 向执行委员会报告环境规划署根据《国际公共部门会计准则》将多边基金的账户与环境规划署账户相合并之状况的最新信息；
 - b. 按照执行委员会在第 67/1(c)号决定中的指示，在 2012 年账目中列入与俄罗斯联邦相关的脚注，该决定请执行主任将俄罗斯联邦的欠款继续归于基金账户的欠款类别；
 - c. 确保联合国审计委员会记录经审计的执行机构（世界银行和工发组织）的报表的建议不会妨碍到在同一期间开展的年度账目核对工作；
 - d. 向委员会报告环境规划署努力缓解汇兑风险的最新信息；
 - (二) 请环境规划署作为执行机构及开发计划署、工发组织和世界银行向执行委员会第六十九次会议报告各自向其执行伙伴预付现金的内部政策和程序；
- (d) 请财务主任将 UNEP/OzL.Pro/ExCom/68/48 号文件表 1 和表 2 所列各机构临时报表与其 2011 年决算账目之间的差额列入 2012 年的账目。

United Nations Environment Programme

Trust Fund
for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

Statement of Income and expenditure and changes in reserves and fund balances
for the year ended 31 December 2010
(Thousands of United States Dollars)

	2010	2008
Income		
Voluntary contributions	128,874	123,992
Interest income	3,645	11,965
Miscellaneous income	1,277	10,235
Total Income	133,796	148,192
Expenditure		
Staff and other personnel costs	3,483	3,769
Contractual services	682	1,178
Travel	192	412
Operating expenses	6,456	391
Acquisitions	767	648
Programme support costs	356	347
UNEP managed activities	15,528	17,546
UNDP managed activities	25,120	27,852
UNIDO managed activities	25,283	27,969
World Bank managed activities	23,803	79,203
Total Expenditure	101,468	159,115
Excess/ (Shortfall) of Income over expenditure	32,328	(12,923)
Fund balances, beginning of year	478,661	480,535
Fund balances, end of year	510,989	487,612

Statement of assets, liabilities, reserves and fund balances
for the year ended 31 December 2010

Assets		
Cash and term deposits	997	1,155
Cash pools	110,300	40,238
Advances provided to implementing agencies	187,012	215,807
Voluntary contributions receivable	176,371	177,775
Promissory notes	40,767	34,068
Accounts receivable other	329	438
Other assets	13	19
Total assets	515,789	489,500
Liabilities		
Payments or contributions received in advance	3,847	1,349
Unliquidated obligations	150	278
Interfund balances payable	44	9
Accounts payable other	759	254
Total liabilities	4,800	1,888
Reserves and fund balances		
Fund balance	510,989	467,612
Total fund balances	510,989	467,612
Total liabilities and fund balances	515,789	469,500

27. Annex I of this document presents the final 2011 accounts of the Multilateral Fund, which have been audited by the UN Board of Auditors. Annex II are the schedules 1.1 through 1.7, representing the accounts of the Secretariat and the IAs' final statements.

RECOMMENDATIONS

28. The Executive Committee may wish to:

- (a) Note the audited financial statement of the Multilateral Fund as at 31 December 2011 contained in document UNEP/OzL.Pro/ExCom/68/48;
- (b) Note that the final audit report on the 2011 financial statement for the year ended 31 December 2011 is completed;
- (c) Take note of the United Nations Board of Auditors' findings and recommendations on the Multilateral Fund's 2011 accounts and:
 - (i) To request the Treasurer:
 - a. To keep the Executive Committee updated on UNEP's position regarding integrating the accounts of the Multilateral Fund with the accounts of UNEP under International Public Sector Accounting Standards (IPSAS);
 - b. To reflect the footnote of the Russian Federation in the 2012 accounts as directed by the Executive Committee in decision 67/1(c) requesting the Treasurer to maintain the outstanding contributions of the Russian Federation in the outstanding contributions category of the accounts of the Fund;
 - c. To ensure that the recommendation by the United Nations Board of Auditors to record audited statement from Implementing Agencies (World Bank and UNIDO) would not prevent the annual reconciliation of the accounts taking place within the same time frame;
 - d. To update the Committee on UNEP's effort to mitigate exchange rate risks;
 - (ii) To request UNEP, as implementing agency, as well as UNDP, UNIDO, and the World Bank to report to the 69th meeting of the Executive Committee on their internal policies and procedures on cash advances to their implementing partners; and,
- (d) Request the Treasurer to record in the 2012 accounts the differences between the agencies' provisional statements and their final 2011 accounts as reflected in tables 1 and 2 of document UNEP/OzL.Pro/ExCom/68/48.

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
TOTAL INCOME	125,426	127,747	2,961,189
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
TOTAL EXPENDITURE	107,835	95,419	2,433,209
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
TOTAL ASSETS	493,902	352,564
LIABILITIES		
Deferred credits*	130,747	3,847
Reserve for obligations	266	150
Inter-fund balance payable	42	44
Other accounts payable	120	759
TOTAL LIABILITIES	131,175	4,800
RESERVES AND FUND BALANCES		
Cumulative surplus	362,727	347,764
TOTAL RESERVES AND FUND BALANCES	362,727	347,764
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	493,902	352,564

* 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 in line with international accounting standards.

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.

SCHEDULE 1.3					
A. 2011 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)	230,282	219,713	10,569
		1102 Deputy Chief Officer (Economic Cooperation) (P-5)	227,260	217,547	9,713
		1103 Programme Management Officer (P-3)	150,618	161,925	(11,307)
		1104 Senior Project Management Officer (P-5)	205,366	222,047	(16,681)
		1105 Senior Project Management Officer (P-5)	205,366	190,986	14,380
		1106 Senior Project Management Officer (P-5)	205,366	190,787	14,579
		1107 Senior Project Management Officer (P-5)	205,366	156,314	49,052
		1108 Information Management Officer (P-3)	181,588	196,439	(14,851)
		1109 Administrative and Fund Management Officer (P-5)	184,257	161,818	22,439
		1110 Senior Monitoring and Evaluation Officer (P-5)	205,366	194,739	10,627
		1111 Programme Management Officer (P-3)	150,618	136,733	13,885
		1112 Associate IT Officer (P-2)	91,127	116,435	(25,308)
		1114 Programme Management Officer - (P-3)	150,618	139,414	11,204
		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	28,449
		1202 MC2 Consultants	40,200	0	40,200
		1203 MYA Table access & development	5,730	3,900	1,830
	<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	913
		1302 Meetings Services Assistant (G-7)	81,909	86,525	(4,616)
		1303 Programme Assistant (G-8)	86,564	91,415	(4,851)
		1304 Senior Secretary (Economic Cooperation) (G-6)	46,122	23,050	23,072
		1305 Senior Secretary (Technical Cooperation) (G-6)	64,122	67,601	(3,479)
		1306 Computer Operations Assistant (G-8)	86,564	37,281	49,283
		1307 Secretary (G-6)	67,770	71,315	(3,545)
		1308 Secretary/Clerk, Administration (G-7)	72,700	44,047	28,653
		1309 Registry Clerk (G-5)	55,391	58,220	(2,829)
		1310 Database Assistant (G-8)	104,564	106,581	(2,017)
		1311 Secretary, Monitoring and Evaluation, (G-6)	64,122	65,841	(1,719)
		1313 Secretary, (Senior programme Officer) G-6	64,121	53,710	10,411
		1314 Secretary (Senior Programme Officer) (G-6)	64,121	59,705	4,416
	<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	518
		1334 61st Meeting of the Executive Committee	318,140	317,428	712
		1336 62nd Meeting of the Executive Committee	386,840	384,986	1,854
	<i>1333-34 & 1336</i>	<i>Sub-total (conference servicing)</i>	1,051,740	1,048,656	3,084
		1335 Temporary Assistance	12,000	11,668	332
		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>	<i>329,350</i>	<i>319,961</i>	<i>9,389</i>
1999	COMPONENT TOTAL		4,833,852	4,568,575	265,277
20	SUB-CONTRACTS COMPONENT				
	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>	<i>1,300,000</i>	<i>660,026</i>	<i>639,974</i>
	2300				0
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			0
	2301	Corporate Consultancies	0	0	0
	2399	<i>Sub-total</i>	<i>0</i>	<i>0</i>	<i>0</i>
2999	COMPONENT TOTAL		1,300,000	660,026	639,974
30	MEETINGS PARTICIPATION COMPONENT				
	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>	<i>240,000</i>	<i>214,723</i>	<i>25,277</i>
3999	COMPONENT TOTAL		240,000	214,723	25,277
40	EQUIPMENT COMPONENT				
	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>	<i>31,200</i>	<i>13,616</i>	<i>17,584</i>
	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>	<i>19,500</i>	<i>10,192</i>	<i>9,308</i>
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	870,282	804,392	65,890
	4399	<i>Sub-total</i>	<i>870,282</i>	<i>804,392</i>	<i>65,890</i>
4999	COMPONENT TOTAL		920,982	828,200	92,782
50	MISCELLANEOUS COMPONENT				
	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>	<i>62,750</i>	<i>11,365</i>	<i>51,385</i>
	5200	<i>Reporting Costs</i>			

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5201	Executive Committee meetings	17,000	10,492	6,508
	5202	Reporting (others)			0
	5299	Sub-total	17,000	10,492	6,508
	5300	Sundry			
	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	Sub-total	110,497	49,744	60,753
	5400	Hospitality			
	5401	Official hospitality	16,000	15,109	891
	5499	Sub-total	16,000	15,109	891
5999	COMPONENT TOTAL		206,247	86,710	119,537
99	PROJECT TOTAL		7,501,081	6,358,234	1,142,847
		Programme Support Costs (budget lines 1100 and 1300)	433,918	410,259	23,659
		GRAND TOTAL	7,934,999	6,768,493	1,166,506
B. 2011 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)					
			Approved Budget	Actual Expenditure	Savings/ (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
	ACCOUNT TOTAL		86,750	37,612	49,138
C. 2011 Expenditures for Account MFL 2336-2567-2661: (HCFC Production Sector)					
	1200	Sub-Contracts with Profit Making Institutions			
	1201	Consultants	0	(10,000)	10,000
	ACCOUNT TOTAL		0	(10,000)	10,000
	TOTAL FOR ALL ACCOUNTS		8,021,749	6,796,105	1,225,644

(12,000)

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 have been used in 2012 to complete activities under the respective lines.

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

Savings under 1201 and 1202 of the SMEO budget have been 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
TOTAL INCOME	66,310,734	24,088,516	671,401,776
TOTAL EXPENDITURE	38,488,043	24,555,096	585,221,426
EXCESS OF INCOME OVER EXPENDITURE	27,822,691	-466,580	86,180,350
NET EXCESS OF INCOME OVER EXPENDITURE	27,822,691	-466,580	86,180,350
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
TOTAL INCOME	19,050,517	17,284,985	212,594,525
TOTAL EXPENDITURE	18,787,381	15,590,824	189,336,551
EXCESS OF INCOME OVER EXPENDITURE	263,136	1,694,161	23,257,974
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	263,136	1,694,161	23,257,974
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
TOTAL INCOME	84,692,704	52,659,905	693,398,309
TOTAL EXPENDITURE	31,340,698	25,581,054	564,574,485
EXCESS OF INCOME OVER EXPENDITURE	53,352,006	27,078,851	128,823,824
NET EXCESS OF INCOME OVER EXPENDITURE	53,352,006	27,078,851	128,823,824
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
TOTAL INCOME	50,414,151	1,737,676	1,087,166,826
TOTAL EXPENDITURE	11,200,968	23,602,512	1,009,359,006
EXCESS OF INCOME OVER EXPENDITURE	39,213,183	-21,864,836	77,807,820
NET EXCESS OF INCOME OVER EXPENDITURE	39,213,183	-21,864,836	77,807,820
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.

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
TOTAL INCOME	50,414,151	1,737,676	1,087,166,826
TOTAL EXPENDITURE	11,200,968	23,602,512	1,009,359,006
EXCESS OF INCOME OVER EXPENDITURE	39,213,183	-21,864,836	77,807,820
NET EXCESS OF INCOME OVER EXPENDITURE	39,213,183	-21,864,836	77,807,820
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.