



**Programme des
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FRANÇAIS
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COMITÉ EXÉCUTIF
DU FONDS MULTILATÉRAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTRÉAL
Quatre-vingt-quatrième réunion
Montréal, 16 – 20 décembre 2019

COMPTES FINAUX DE 2018

Introduction

1. Ce document présente les comptes finaux du Fonds multilatéral pour l'exercice ayant pris fin le 31 décembre 2018. Il contient également un état indépendant et certifié des revenus et des décaissements des contributions supplémentaires en appui au démarrage rapide de la mise en œuvre de la réduction progressive des HFC, en réponse à la décision 83/4 b)¹.

2. L'annexe I au présent document contient les appendices suivants :

| | |
|----------------------------|---|
| Appendice 1.1 : | État des résultats |
| Annexe à l'appendice 1.1 : | État certifié des revenus et des décaissements des contributions supplémentaires en appui au démarrage rapide de la mise en œuvre de la réduction progressive des HFC |
| Appendice 1.2 : | État de la situation financière de 2018 |
| Appendice 1.3 : | Dépenses du Secrétariat du Fonds multilatéral pour 2018 |
| Appendice 1.4 : | Sous-comptes des activités gérées par le PNUD 1991-2018 |
| Appendice 1.5 : | Sous-comptes des activités gérées par le PNUE 1991-2018 |
| Appendice 1.6 : | Sous-comptes des activités gérées par l'ONUDI 1991-2018 |
| Appendice 1.7 : | Sous-comptes des activités gérées par la Banque mondiale 1991-2018 |

3. L'appendice 1.1 présente de l'information sur les contributions convenues à la catégorie des revenus et révèle un gain de 1 879 766 \$US au titre du mécanisme de taux de change fixe en 2018 par rapport à une perte de 15 507 000 \$US en 2017, attribuable au taux de change de la devise américaine en

¹ Le Trésorier a été invité à remettre à la 84^e réunion, dans le cadre des comptes du Fonds multilatéral, un état certifié des revenus et des décaissements des contributions supplémentaires en appui au démarrage rapide de la mise en œuvre de la réduction progressive des HFC, séparément des contributions au Fonds multilatéral.

2018 par rapport aux devises des autres pays. Cet appendice fournit également les données globales sur les dépenses du Secrétariat et des agences d'exécution, et le solde net du Fonds à la fin de 2018.

4. L'annexe à l'appendice 1.1 est fourni en guise de suivi à la décision 83/4 b). Elle fait état d'un solde inutilisé de 13 698 \$US, qui sera ajouté aux contributions annoncées régulières au Fonds multilatéral.²

5. L'appendice 1.2 présente l'état des contributions volontaires à recevoir, qui sont de l'ordre de 10 560 860 \$US, calculées après avoir soustrait la somme de 182 091 103 \$US, représentant les comptes douteux, de la somme totale à recevoir de 192 651 963 \$US, conformément aux Normes comptables internationales pour le secteur public (IPSAS).

6. L'appendice 1.3 présente les dépenses réelles par rapport au budget du Secrétariat pour l'exercice 2018, approuvées à la décision 80/5 b) i). Bien que le solde non dépensé s'élève à 1 743 969 \$US, la somme de 1 646 463 \$US sera restituée au Fonds multilatéral à la 84^e réunion. Cette somme comprend 1 624 548 \$US du budget du Secrétariat et 21 195 \$US du budget de suivi et évaluation, et la somme de 97 506 \$US non retournée au Fonds consiste en des dépenses qui seront comptabilisées en 2019.

7. Les appendices 1.4 à 1.7 présentent les comptes finaux des agences d'exécution remis au Trésorier à la fin septembre 2019. Étant donné que les comptes finaux des agences d'exécution ont été remis après la fermeture des comptes de 2018 du PNUE, seuls les comptes provisoires remis par les agences d'exécution en janvier 2019 ont été consignés dans les comptes finaux du PNUE. Le tableau 1 représente les différences entre les comptes provisoires des agences d'exécution et les comptes finaux de 2018 en ce qui concerne les l'ensemble des revenus et des dépenses, lesquelles seront consignées dans les comptes de 2019.

Tableau 1. Différences entre les comptes provisoires et les comptes finaux de 2018 pour l'ensemble des revenus et des dépenses (\$US)

| Agence | Provisoires | Finaux | Différence |
|-----------------|---------------|---------------|------------|
| Revenus | | | |
| PNUD | 907 188 989 | 939 609 957 | 32 420 968 |
| PNUE | 351 124 435 | 351 434 682 | 310 247 |
| ONUDI | 934 192 374 | 934 192 374 | |
| Banque mondiale | 1 291 222 683 | 1 291 222 683 | |
| Dépenses | | | |
| PNUD | 846 848 840 | 849 819 008 | 2 970 168 |
| PNUE | 291 320 463 | 292 878 761 | 1 558 298 |
| ONUDI | 811 470 932 | 810 485 357 | (985 575) |
| Banque mondiale | 1 237 741 650 | 1 237 741 650 | |

Rapport du Comité des commissaires aux comptes des Nations Unies sur les états financiers du Fonds multilatéral pour l'exercice ayant pris fin le 31 décembre 2018

8. Le rapport du Comité des commissaires aux comptes des Nations Unies sur les comptes du Fonds pour l'exercice ayant pris fin le 31 décembre 2018 (A/74/5/Add.7)³ a été mis au point et remis au directeur exécutif du PNUE. Le rapport comprend une partie sur les états financiers du Fonds multilatéral. Le rapport de vérification du PNUE est sans réserve et aucune des observations qu'il contient ne concerne le Fonds multilatéral.

² La question est abordée dans le document UNEP/OzL.Pro/ExCom/84/5

³ <http://undocs.org/en/A/74/5/Add.7>

Recommandation

9. Le Comité exécutif pourrait souhaiter :

- a) Prendre note des états financiers vérifiés du Fonds multilatéral au 31 décembre 2018 préparés conformément aux Normes comptables internationales pour le secteur public et de l'état certifié des revenus et décaissements des contributions supplémentaires en appui au démarrage rapide de la mise en œuvre de la réduction progressive des HFC conformément à la décision 83/4 b), présentés dans le document UNEP/OzL.Pro/ExCom/84/6;
- b) Demander au Trésorier de consigner dans les comptes de 2019 du Fonds multilatéral les différences entre les états financiers provisoires des agences d'exécution pour l'exercice 2018 et leurs états financiers finaux, indiquées dans le tableau 1 du document UNEP/OzL.Pro/ExCom/83/6.

| SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2018 STATEMENT OF INCOME AND EXPENDITURE ⁽¹⁾ (Thousands of United States dollars) | | | |
|--|----------------|----------------|------------------|
| INCOME | 2018 | 2017 | 1991- 2018 |
| Agreed contributions ⁽²⁾ | 168.288 | 164.395 | 3.706.857 |
| Interest income | 4.021 | 2.984 | 223.820 |
| Exchange gain/(loss) ⁽³⁾ | 1.879 | (15.507) | (31.870) |
| Miscellaneous income | 0 | 1.454 | 32.766 |
| TOTAL INCOME | 174.188 | 153.326 | 3.931.573 |
| EXPENDITURE | | | |
| UNEP managed activities ⁽⁴⁾ | 18.068 | 18.491 | 292.727 |
| UNDP managed activities ⁽⁴⁾ | 24.170 | 36.621 | 825.642 |
| UNIDO managed activities ⁽⁴⁾ | 44.899 | 35.529 | 866.367 |
| World Bank managed activities ⁽⁴⁾ | 11.194 | 20.920 | 1.237.851 |
| Secretariat | 6.010 | 6.294 | 128.693 |
| Increase on bad debt provision | (2.181) | 2.957 | 3.921 |
| Exchange loss on outstanding promissory notes | 0 | 0 | 5.067 |
| TOTAL EXPENDITURE | 102.160 | 120.812 | 3.360.268 |
| Excess of income over expenditure | 72.028 | 32.514 | 571.305 |
| Prior period adjustments | 0 | 0 | (142.713) |
| Net excess of income over expenditure | 72.028 | 32.514 | 428.592 |
| Fund balance, beginning of period | 356.564 | 324.050 | 0 |
| Fund balance, end of period | 428.592 | 356.564 | 428.592 |

⁽¹⁾ During the 2010-2011 financial period, the Fund changed its accounting policy to start recording a provision for doubtful accounts receivable amounting to 100 per cent of all outstanding receivable over four years old and other specific receivables considered uncollectible. Previously there was no provision for doubtful accounts being made. UNEP believes that this policy results in a more transparent treatment of uncollectible

⁽²⁾ Agreed contributions includes US \$854,973 voluntary contribution (cost differential) from the Government of Canada; and US \$25,513,071 from 17 non-Article 5 countries for HFC activities.

⁽³⁾ The exchange loss for 2017 and gain for 2018 is due to the use of FERM.

⁽⁴⁾ In order to allow UNEP to comply with the requirement to issue the financial statements by 31 March of the following year, the Treasurer with the approval of the Executive Committee has adopted the practice of recording UNDP, UNIDO and World Bank unaudited expenditure 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 | | |
| 2018 STATEMENT OF ASSETS AND LIABILITIES | | |
| (Thousands of United States dollars) | | |
| ASSETS | 2018 | 2017 |
| Current Assets | | |
| Cash and term deposits | 160.153 | 68.197 |
| Voluntary pledges receivable* | 10.561 | 10.659 |
| Inter-fund balance receivable | | |
| Other accounts receivable | 1.398 | 2.076 |
| Other assets - deferred charges | | |
| Promissory notes - short term | 0 | 8.659 |
| Advance or prepayments | 33 | 49 |
| Operating funds provided to implementing agencies - current | 111.260 | 101.422 |
| Other current assets | | |
| TOTAL CURRENT ASSETS | 283.405 | 191.062 |
| Non current Assets | | |
| Investments | 11.109 | 19.177 |
| Promissory notes - long term | | 0 |
| Operating funds provided to implementing agencies - non current | 163.203 | 174.378 |
| Property, plant and equipment | 30 | 33 |
| TOTAL NON CURRENT ASSETS | 174.342 | 193.588 |
| TOTAL ASSETS | 457.747 | 384.650 |
| LIABILITIES | | |
| Accounts payable and accrued payables | 243 | 387 |
| Advance receipts | 28.852 | 27.634 |
| Employee benefits | 58 | 65 |
| TOTAL LIABILITIES | 29.153 | 28.086 |
| RESERVES AND FUND BALANCES | | |
| Cumulative surplus | | |
| TOTAL RESERVES AND FUND BALANCES | 428.594 | 356.564 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCES | 457.747 | 384.650 |

*The voluntary contribution receivable shown is the gross receivable; US \$192,651,963 less the cumulative provision to doubtful account amounting US \$182,091,103.

SCHEDULE 1.3

A. 2018 MLF EXPENSES (US \$)

| | | Approved 2018 budget per ExCom decision (A) | Amount rephased from 2017 Budget (B) | Actual 2018 expenditures (UMOJA) © | Unspent balance 2018 (A)+ (B) - (C) (D) | 2018 expenditures recorded in 2019 not to be returned (E) | To be returned to the Fund (D) - (F) | Comments |
|------|--|---|---|---|--|--|--|---|
| 10 | PERSONNEL COMPONENT | | | | | | | Staff expenditures are as recorded in UMOJA |
| 1100 | Project Personnel (Title & Grade) | | | | | | | |
| 01 | Chief Officer (D2) | 283.218 | | 237.380 | 45.838 | | 45.838 | |
| 02 | Deputy Chief Officer (D1) | 279.501 | | 215.644 | 63.857 | | 63.857 | |
| 03 | Programme Management Officer (P4) | 197.602 | | 157.594 | 40.008 | | 40.008 | |
| 04 | Senior Programme Management Officer (P5) | 252.575 | | 218.091 | 34.484 | | 34.484 | |
| 05 | Senior Programme Management Officer (P5) | 252.575 | | 195.247 | 57.328 | | 57.328 | |
| 06 | Senior Programme Management Officer (P5) | 252.575 | | 230.143 | 22.432 | | 22.432 | |
| 07 | Senior Programme Management Officer (P5) | 252.575 | | 191.880 | 60.694 | | 60.694 | |
| 08 | Information Management Officer (P4) | 227.657 | | 171.900 | 55.757 | | 55.757 | |
| 09 | Senior Fund Management and Administrative Officer (P5) | 226.613 | | 159.776 | 66.837 | | 66.837 | Difference between P4 and P5 charged to the Treasury fee |
| 10 | Senior Monitoring and Evaluation Officer (P5) | 252.575 | | 203.160 | 49.414 | | 49.414 | |
| 11 | Programme Management Officer (P4) | 155.227 | | 109.149 | 46.078 | | 46.078 | |
| 12 | Information Network Officer (P4) | 167.587 | | 149.837 | 17.750 | | 17.750 | |
| 14 | Programme Management Officer (P2/P3) | 196.817 | | 139.733 | 57.084 | | 57.084 | |
| 15 | Associate Administrative Officer (P2) | 135.061 | | 110.433 | 24.628 | | 24.628 | |
| 16 | Associate Database Officer (P2) | 135.061 | | 112.499 | 22.562 | | 22.562 | |
| 1199 | Sub-Total | 3.267.216 | - | 2.602.466 | 664.750 | - | 664.750 | |
| 1200 | Consultants | | | | | | | |
| 01 | Projects and technical reviews etc. | 75.000 | | 26.083 | 48.917 | | 48.917 | |
| 02 | HFC consultant | 100.000 | | 100.032 | -32 | | -32 | As per decision /9/4/, allocation made from the additional contribution for the fast start implementation of the Kigali Amendment |
| 1299 | Sub-Total | 175.000 | - | 126.115 | 48.885 | - | 48.885 | |
| 1300 | Administrative Support Personnel | | | | | | | |
| 02 | Meeting Services Assistant (G7) | 106.463 | | 68.669 | 37.794 | | 37.794 | |
| 03 | Programme Management Assistant (G6) | 100.737 | | 48.574 | 52.163 | | 52.163 | |
| 04 | Programme Management Assistant (G6) | 84.460 | | 56.444 | 28.016 | | 28.016 | |
| 05 | Programme Management Assistant (G5) | 78.861 | | 51.095 | 27.767 | | 27.767 | |
| 06 | Information Systems Assistant (G6) | 100.738 | | 60.952 | 39.786 | | 39.786 | |
| 07 | Programme Management Assistant (G5) | 83.349 | | 64.860 | 18.489 | | 18.489 | |
| 08 | Administrative Assistant(G6) | 89.412 | | 56.848 | 32.564 | | 32.564 | |
| 09 | Team Assistant (G4) | 68.123 | | 61.991 | 6.132 | | 6.132 | |
| 11 | Programme Management Assistant, M&E (G5) | 78.861 | | 51.152 | 27.709 | | 27.709 | |
| 12 | Finance & Budget Assistant (G6) | | | | 0 | | 0 | Post charged to the PSC |
| 13 | Programme Assistant (G5) | 78.861 | | 16.331 | 62.530 | | 62.530 | Post partially filled in 2018 through temporary assistance |
| 14 | Programme Assistant (G5) | 76.565 | | 18.161 | 58.404 | | 58.404 | Post partially filled in 2018 through temporary assistance |
| 15 | Human Resources Officer (G7) | - | | | | | 0 | Post charged to the PSC |
| | Sub-Total | 946.431 | - | 555.076 | 391.355 | - | 391.355 | Overall savings due to USS/Can\$ exchange rate |
| 1330 | Conference Servicing Cost | | | | | | | |
| 1333 | Meeting Services: ExCom | 355.800 | | 352.557 | 3.243 | | 3.243 | |
| 1334 | Meeting Services: ExCom | 355.800 | | 275.951 | 79.849 | 79.849 | 0 | Rental of premises for 82 nd meeting paid in 2019 |
| 1335 | Temporary Assistance | 18.800 | | 18.548 | 252 | | 252 | |
| | Sub-Total | 730.400 | - | 647.056 | 83.344 | 79.849 | 3.495 | |
| 1399 | TOTAL ADMINISTRATIVE SUPPORT | 1,676.831 | - | 1,202.132 | 474.699 | 79.849 | 394.850 | |

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$301,265 based on 2018 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

| | | Approved 2018 budget per ExCom decision (A) | Rephased amount from 2017 Budget (B) | Actual 2018 expenditures (UMOJA) (C) | Unspent balance 2018 (A)+ (B) - (C) (D) | 2018 expenditures recorded in 2019 not to be returned (E) | To be returned to the Fund (D) - (E) (F) | |
|----------------------------------|--|---|---|---|--|--|---|---|
| 1600 | Travel on official business | | | | | | | |
| | 01 Mission costs | 208.000 | | 104.316 | 103.684 | | 103.684 | |
| | 02 Network meetings (4) | 50.000 | | 14.169 | 35.831 | | 35.831 | |
| 1699 | Sub-Total | 258.000 | - | 118.485 | 139.515 | - | 139.515 | |
| 1999 | COMPONENT TOTAL | 5.377.047 | - | 4.049.197 | 1.327.849 | 79.849 | 1.248.000 | |
| 20 | CONTRACTUAL COMPONENT | | | | | | | |
| 2100 | Sub-contracts | | | | | | | |
| | 01 Treasury services (Decision 59/51(b)) | 500.000 | | 500.000 | 0 | | 0 | |
| | 02 Corporate consultancies | | | | | | | |
| 2999 | COMPONENT TOTAL | 500.000 | - | 500.000 | - | - | | |
| 30 | MEETING PARTICIPATION COMPONENT | | | | | | | |
| 3300 | Travel and DSA for Art 5 delegates to Exutive Committee meetings | | | | | | | |
| | 01 Travel of Chairperson and Vice-Chairperson | 15.000 | | | 15.000 | | 15.000 | No travel in 2018 |
| | 02 Executive Committee | 150.000 | | 141.068 | 8.932 | | 8.932 | |
| 3999 | COMPONENT TOTAL | 165.000 | - | 141.068 | 23.932 | - | 23.932 | |
| 40 | EQUIPMENT COMPONENT | | | | | | | |
| 4100 | Expendables | | | | | | | |
| | 01 Office stationery | 12.285 | | 3.376 | 8.909 | | 8.909 | Savings based on actual needs and rate of exchange of US\$/Can\$ |
| | 02 Computer expendable (software, accessories, hubs, switches, memory) | 10.530 | | 2.796 | 7.734 | 7.734 | 0 | Unspent balance combined with 2019 allocation to meet 2018-2019 requirement |
| 4199 | Sub-Total | 22.815 | - | 6.172 | 16.643 | 7.734 | 8.909 | |
| 4200 | Non-Expendable Equipment | | | | | | | |
| | 01 Computers, printers | 13.000 | 11.005 | 26.752 | -2.747 | | -2.747 | |
| | 02 Other expendable equipment (shelves, furnitures) | 5.850 | | 5.850 | 0 | | 0 | |
| 4299 | Sub-Total | 18.850 | 11.005 | 32.602 | (2.747) | - | (2.747) | |
| 4300 | Premises | | | | | | | |
| | 01 Rental of office premises** | 870.282 | | 679.772 | 190.510 | | 190.510 | Savings due to exchange rate gain of US\$/Can\$ |
| | Sub-Total | 870.282 | - | 679.772 | 190.510 | - | 190.510 | |
| 4999 | COMPONENT TOTAL | 911.947 | 11.005 | 718.546 | 204.406 | 7.734 | 196.672 | |
| 50 | MISCELLANEOUS COMPONENT | | | | | | | |
| 5100 | Operation and Maintenance of Equipment | | | | | | | |
| | 01 Computers and printers, etc.(toners, colour printer) | 8.100 | | | 8.100 | 8.100 | 0 | unspent balance combined with 2019 allocation to meet 2018-2019 requirement |
| | 02 Maintenance of office premises | 8.000 | | 6.662 | 1.338 | | 1.338 | |
| | 03 Rental of photocopiers (office) | 15.000 | | 3.815 | 11.185 | | 11.185 | Savings from rate of exchange and competitive pricing |
| | 04 Telecommunication equipment rental | 8.000 | | 6.224 | 1.776 | | 1.776 | |
| | 05 Network maintenance | 10.000 | | 8.388 | 1.612 | | 1.612 | |
| 5199 | Sub-Total | 49.100 | - | 25.089 | 24.011 | 8.100 | 15.911 | |
| 5200 | Reproduction Costs | | | | | | | |
| | 01 Executive Committee meetings and reports to MOP | 10.710 | | 2.497 | 8.213 | | 8.213 | Savings due to reduced volume of reproduction in 2018 |
| 5299 | Sub-Total | 10.710 | - | 2.497 | 8.213 | - | 8.213 | |
| 5300 | Sundries | | | | | | | |
| | 01 Communications | 58.500 | | 17.224 | 41.276 | | 41.276 | Savings due to reduced international calls calls. |
| | 02 Freight charges | 9.450 | | 1.322 | 8.128 | | 8.128 | Savings due to the fact that 2018 meetings took place in Montreal with no need for dispatch |
| | 03 Bank charges | 4.500 | | 1.936 | 2.564 | | 2.564 | |
| | 05 Staff training | 20.137 | | 2.800 | 17.337 | | 17.337 | |
| | 06 GST | | | | 0 | | 0 | |
| | 07 PST | | | | 0 | | 0 | |
| | 08 Prior Year reversal | | | | 0 | | 0 | |
| 5399 | Sub-Total | 92.587 | - | 23.282 | 69.305 | - | 69.305 | |
| 5400 | Hospitality and Entertainment | | | | | | | |
| | 01 Hospitality costs | 16.800 | | 14.977 | 1.823 | 1.823 | 0 | Hospitality costs for 83 rd meeting settled in 2019 |
| 5499 | Sub-Total | 16.800 | - | 14.977 | 1.823 | 1.823 | 0 | |
| 5999 | COMPONENT TOTAL | 169.197 | - | 65.845 | 103.352 | 9.923 | 93.429 | |
| GRAND TOTAL | | 7.123.191 | 11.005 | 5.474.656 | 1.659.539 | 97.506 | 1.562.033 | |
| | Programme support costs (9%) | 379.228 | | 316.713 | 62.515 | | 62.515 | Proportional to actual staff costs based on 9% PSC |
| COST TO MULTILATERAL FUND | | 7.502.419 | 11.005 | 5.791.369 | 1.722.054 | 97.506 | 1.624.548 | Includes US\$ 100,000 per dec 79/47 from the additional contribution for the fast start |
| | Previous budget schedule | 7.402.419 | | | | | | Implementation of the Kigali Amendment |
| | Increase/decrease | 100.000 | | | | | | Approved 2018 budget as per decision 80/5 HFC consultant allocation from the additional contribution as per decision 79/47 |

**Rental of premises will be offset by US \$625,246 (based on 2018) being covered by cost differential with Government of Canada, leaving US \$54,526 to be charged to the MLF.

MONITORING AND EVALUATION BUDGET

| MF/2100-98-61: Monitoring and Evaluation: | | Approved 2018 budget per ExCom decision (A) | Rephase amount from 2017 Budget (B) | Actual 2018 expenditures (UMOJA) (C) | Unspent balance 2018 (A)+ (B) - (C) (D) | 2018 expenditures recorded in 2019 not to be returned (E) | To be returned to the Fund (D) - (E) (F) | Comments |
|---|---|---|--|---|--|--|---|----------|
| 1201 | Evaluation of the refrigeration servicing sector | 118.050 | | 105.129 | 12.921 | 0 | 12.921 | |
| 1202 | Desk Study for the evaluation of HPMP Preparation to assist with the Kigali Amendment | 15.000 | | 15.000 | 0 | | 0 | |
| 1203 | | | | | 0 | | 0 | |
| 1601 | Travel on official business | 33.800 | | 31.080 | 2.720 | | 2.720 | |
| 1602 | Network meeting | 3.930 | | 0 | 3.930 | | 3.930 | |
| 5105 | Miscellaneous | 4.000 | | 1.656 | 2.344 | | 2.344 | |
| PROJECT TOTAL | | 174.780 | 0 | 152.865 | 21.915 | 0 | 21.915 | |
| GRAND TOTAL | | 7.677.199 | 11.005 | 5.944.234 | 1.743.969 | 97.506 | 1.646.463 | |

| SCHEDULE 1.4 | | | |
|---|---------------------|-------------------|--------------------|
| MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL | | | |
| UNDP Managed Activities 1991 - 2018 (US \$) | | | |
| INCOME | 2018 | 2017 | 1991-2018 |
| Cash transferred from the Multilateral Fund | 13.390.485 | 38.701.202 | 817.418.324 |
| Promissory notes encashment | | | 31.150.012 |
| Interest and miscellaneous income earned and retained | 500.000 | 400.000 | 58.620.653 |
| TOTAL INCOME | 13.890.485 | 39.101.202 | 907.188.989 |
| TOTAL EXPENDITURE | 44.899.295 | 35.400.163 | 846.848.839 |
| EXCESS OF INCOME OVER EXPENDITURE | (31.008.810) | 3.701.039 | 60.340.150 |
| NET EXCESS OF INCOME OVER EXPENDITURE | (31.008.810) | 3.701.039 | 60.340.150 |
| Fund balance, beginning of period | 91.348.960 | 87.647.921 | 0 |
| Adjustment on prior period income and expenditure | 0 | 0 | 0 |
| Add excess of income over expenditure | (31.008.810) | 3.701.039 | 60.340.150 |
| Fund balance, end of period | 60.340.150 | 91.348.960 | 60.340.150 |

| SCHEDULE 1.5 | | | |
|---|-------------------|--------------------|--------------------|
| MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL | | | |
| UNEP Managed Activities 1991 - 2018 (US \$) | | | |
| INCOME | 2018 | 2017 | 1991-2018 |
| Cash transferred from the Multilateral Fund | 27.941.675 | 15.134.578 | 340.152.058 |
| Interest and miscellaneous income earned and retained | 335.074 | 31.984 | 10.534.657 |
| Other income | 0 | | 437.720 |
| TOTAL INCOME | 28.276.749 | 15.166.562 | 351.124.435 |
| TOTAL EXPENDITURE | 18.068.023 | 19.817.261 | 291.320.463 |
| EXCESS OF INCOME OVER EXPENDITURE | 10.208.726 | (4.650.699) | 59.803.972 |
| Prior period adjustments | 0 | 0 | 0 |
| NET EXCESS OF INCOME OVER EXPENDITURE | 10.208.726 | (4.650.699) | 59.803.972 |
| Fund balance, beginning of period | 49.595.246 | 54.245.945 | 0 |
| Add excess of income over expenditure | 10.208.726 | (4.650.699) | 59.803.972 |
| Adjustment on prior period income and expenditure | 0 | 0 | 0 |
| Fund balance, end of period | 59.803.972 | 49.595.246 | 59.803.972 |

| SCHEDULE 1.6 | | | |
|---|--------------------|---------------------|--------------------|
| MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL | | | |
| UNIDO Managed Activities 1991 - 2018 (US \$) | | | |
| INCOME | 2018 | 2017 | 1991-2018 |
| Cash transferred from the Multilateral Fund | 34.338.473 | 21.766.626 | 896.610.636 |
| Interest and miscellaneous income earned and retained | 1.240.486 | 617.257 | 37.581.738 |
| TOTAL INCOME* | 35.578.959 | 22.383.883 | 934.192.374 |
| TOTAL EXPENDITURE | 24.169.687 | 35.162.276 | 811.470.932 |
| EXCESS OF INCOME OVER EXPENDITURE | 11.409.272 | (12.778.393) | 122.721.442 |
| NET EXCESS OF INCOME OVER EXPENDITURE | 11.409.272 | (12.778.393) | 122.721.442 |
| Fund balance, beginning of period | 111.312.170 | 124.090.563 | 0 |
| Adjustment on prior year expenditure | 0 | 0 | 0 |
| Add excess of income over expenditure | 11.409.272 | (12.778.393) | 122.721.442 |
| Fund balance, end of period | 122.721.442 | 111.312.170 | 122.721.442 |

| SCHEDULE 1.7 | | | |
|---|-------------------|--------------------|----------------------|
| MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL | | | |
| World Bank Managed Activities 1991 - 2018 (US \$) | | | |
| INCOME | 2018 | 2017 | 1991-2018 |
| Cash transferred from the Multilateral Fund | 25.626.528 | 14.634.559 | 1.209.524.034 |
| Interest and miscellaneous income earned and retained | 986.526 | 593.458 | 81.698.649 |
| TOTAL INCOME | 26.613.054 | 15.228.017 | 1.291.222.683 |
| TOTAL EXPENDITURE | 11.193.709 | 20.920.375 | 1.237.741.650 |
| EXCESS OF INCOME OVER EXPENDITURE | 15.419.345 | (5.692.358) | 53.481.033 |
| NET EXCESS OF INCOME OVER EXPENDITURE | 15.419.345 | (5.692.358) | 53.481.033 |
| Fund balance, beginning of period | 38.061.688 | 43.754.046 | 0 |
| Adjustment on prior year expenditure | 0 | 0 | 0 |
| Add excess of income over expenditure | 15.419.345 | (5.692.358) | 53.481.033 |
| Fund balance, end of period | 53.481.033 | 38.061.688 | 53.481.033 |