



**Programa de las
Naciones Unidas
para el Medio Ambiente**



Distr.
GENERAL

UNEP/OzL.Pro/ExCom/56/59
8 octubre 2008

ESPAÑOL
ORIGINAL: INGLÉS

COMITÉ EJECUTIVO DEL FONDO MULTILATERAL
PARA LA APLICACIÓN DEL
PROTOCOLO DE MONTREAL
Quincuagésima sexta Reunión
Doha, 8 al 12 de noviembre de 2008

ESTADOS DE CUENTAS DE 2007

1. En sus 55ª Reunión el Comité Ejecutivo examinó el Estado de Cuentas Provisionales del Fondo Multilateral para 2007, (UNEP/OzL.Pro/ExCom/55/52), presentado por el Tesorero. Los estados de cuentas de 2007 incluían las cuentas provisionales de los organismos de ejecución. El Comité Ejecutivo decidió tomar notas de los estados de cuentas provisionales del Fondo para el año 2007 y tomar nota de que los estados de cuentas finales del Fondo correspondientes a 2007 serían presentados al Comité Ejecutivo por el Tesorero en la 56ª Reunión.

2. Los organismos presentaron al Tesorero sus cuentas finales para 2007 en septiembre de 2008, conforme con la fecha límite adoptada con el Tesorero en el taller sobre terminología y procedimientos comunes para la conciliación de los estados de cuentas. Dado que se cerraron las cuentas del PNUMA en el momento en que fueron presentadas las cuentas finales de los organismos de ejecución, estas no recogen los cambios realizados en las cuentas finales de los organismos, lo que da una diferencia entre las cuentas finales y las provisionales. En las tablas 1 y 2 que siguen se recogen las diferencias que fueron identificadas entre las cuentas provisionales de los organismos en 2007, tales como se presentan en el documento (UNEP/OzL.Pro/ExCom/55/52) en los cuadros 1.1 a 1.7 (adjuntos como Anexo II) y las cuentas finales de los organismos de ejecución que se presentaron en el mes de septiembre pasado al Tesorero, las que serán registradas en las cuentas del PNUMA de 2008.

Tabla 1

DIFERENCIAS ENTRE LOS ESTADOS DE CUENTAS FINALES Y PROVISIONALES DE 2007 DE LOS ORGANISMOS DE EJECUCIÓN: INGRESOS EN (\$EUA)

(1)	(2)	(3)	(4) = (3)-(2)
Organismo	Ingreso total para los estos de cuentas de 2007 del Fondo (Provisionales conforme a lo notificado por el Tesorero)	Ingreso total para los estados de cuentas de 2007 del Fondo (según los estados de cuentas finales)	Diferencia entre los estados de cuentas finales y provisionales
PNUD	537 059 605	538 380 277	1 320 672
PNUMA	139 044 284	139 044 036	-248
ONUDI	499 083 178	499 083 168	-10
Banco Mundial	955 296 497	955 296 504	7

Tabla 2

DIFERENCIAS ENTRE LOS ESTADOS DE CUENTAS FINALES Y PROVISIONALES DE 2007 DE LOS ORGANISMOS DE EJECUCIÓN: GASTOS EN (\$EUA)

(1)	(2)	(3)	(4) = (3)-(2)
Organismo	Gasto total para los estos de cuentas de 2007 del Fondo (Provisionales conforme a lo notificado por el Tesorero)	Gasto total para los estados de cuentas de 2007 del Fondo (según los estados de cuentas finales)	Diferencia entre los estados de cuentas finales y provisionales
PNUD	451 462 678	451 762 163	299 485
PNUMA	117 335 219	*117 033 731	-301 488
ONUDI	453 366 787	453 251 704	-115 083
Banco Mundial	862 924 424	862 924 425	1

*La suma de 117 033 731 \$EUA excluye la suma de (110 884 \$EUA) notificada en los ajustes de los años previos.

3. En el Anexo I de este documentos se presentan los estados de cuentas finales del Fondo Multilateral que han sido revisados y certificados por la Junta de Auditores de las Naciones Unidas. El Anexo II es una reproducción de los cuadros 1,1 a 1,7 presentados a la 55ª Reunión del Comité Ejecutivo.

4. A pesar de que el estado de cuentas final de 2007 del PNUMA presentaba una reducción de 110 884 \$EUA en los gastos de los años previos como un ajuste en los estados de cuentas de 2007, este ajuste permanecerá pendiente en las cuentas del PNUMA hasta que el PNUMA presente un desglose por proyecto, habida cuenta de que los gastos presentados por el organismo deben de estar directamente relacionados con los proyectos y no en la forma de entradas generales en el libro de contabilidad.

5. En su informe de los estados de cuentas de 2007 los auditores volvieron a recomendar que se comunicara a la Reunión de las Partes en el Fondo Multilateral la cuestión relativa a las contribuciones pendientes desde hace un largo plazo y se adoptara una decisión sobre su pago o de incluirlas como cuentas incobrables.

6. Se debe tomar nota que en su 50ª Reunión el Comité Ejecutivo decidió (Decisión 50/43(b) poner en conocimiento de la Reunión de las Partes sobre la necesidad que se paguen todas las contribuciones pendientes y que esto fue recogido en el informe del Comité Ejecutivo a la Decimonovena Reunión de las Partes para que la examinara.

RECOMENDACIÓN:

7. El Comité Ejecutivo podría considerar oportuno:
- a) Tomar nota de los estados de cuentas del Fondo al 31 de diciembre de 2007.
 - b) Tomar nota que los Auditores piden que se comunique a la Reunión de las Partes en el Fondo sobre la necesidad de que se paguen las contribuciones pendientes desde hace un largo plazo o que se las incluyan como cuentas incobrables.
 - c) Solicitar al Tesorero que registre en los estados de cuentas de 2008 las diferencias entre los estados de cuentas provisionales y finales de 2007, tal como se recogen en las tablas 1 y 2 del documento.

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 biennium 2006-2007 ended 31 December 2007
(Thousands of United States Dollars)

	2007	2005
Income		
Voluntary contributions	257,848	264,606
Interest income	32,772	12,670
Miscellaneous income	21,351	17,203
Total Income	311,771	294,479
Expenditure		
Staff and other personnel costs	6,693	5,944
Contractual services	1,982	1,635
Travel	553	477
Operating expenses	715	955
Acquisitions	1,107	936
Programme support costs	664	591
UNEP managed activities	27,216	26,140
UNDP managed activities	49,552	69,761
UNIDO managed activities	76,572	81,012
World Bank managed activities	184,408	151,656
Total Expenditure	349,462	339,107
Shortfall of income over expenditure	(37,691)	(44,628)
Prior period adjustments	3,028	(2,863)
Net shortfall of income over expenditure	(34,663)	(47,491)
Reserves and fund balances, beginning of period	515,198	562,689
Reserves and fund balances, end of period	480,535	515,198
Statement of assets, liabilities, reserves and fund balances for the biennium 2006-2007 ended 31 December 2007		
Assets		
Cash and term deposits	453	864
Cash pool - US dollar	32,392	9,926
Advances provided to implementing agencies	239,793	252,961
Accounts receivable:		
Voluntary contributions receivable	173,751	165,179
Inter-fund balances	170	3,750
Other	1,207	213
Promissory notes	40,747	90,929
Other assets	34	3
Total assets	488,547	523,825
Liabilities		
Payments or contributions received in advance	7,394	4,465
Unliquidated obligations	324	437
Accounts payable Other	294	3,725
Total liabilities	8,012	8,627
Reserves and fund balances		
Fund balance	480,535	515,198
Total reserves and fund balances	480,535	515,198
Total liabilities, reserves and fund balances	488,547	523,825

Annex II

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2007 STATEMENT OF INCOME AND EXPENDITURE (in US\$) (Thousands of United States dollars)			
INCOME	2007	2006	1991- 2007
Agreed contributions	128,689	128,959	2,184,429
Interest income	18,998	13,774	185,126
Miscellaneous income	7,140	14,211	55,528
TOTAL INCOME	154,827	156,944	2,425,083
EXPENDITURE			
UNEP Managed Activities	14,160	13,056	117,140
UNDP Managed Activities	24,811	24,741	451,463
UNIDO Managed Activities	31,912	44,660	453,361
World Bank Managed Activities	98,259	86,149	862,924
Secretariat	5,960	5,754	60,260
TOTAL EXPENDITURE	175,102	174,360	1,945,148
Excess of income over expenditure	(20,275)	(17,416)	479,935
Prior period adjustments	251	2,777	600
Net excess of income over expenditure	(20,024)	(14,639)	480,535
Fund balance, beginning of period	500,559	515,198	0
Fund balance, end of period	480,535	500,559	480,535

(i) For ease of monitoring and to avoid delay the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures submitted for their accounting periods ended 31 December 2007 based on agreement that they will provide audited expenditures immediately they become available. The Treasurer, also according to the approved practice of the Executive Committee of the Multilateral Fund, recorded expenditure from implementing agencies of US \$327,760 in the current period resulting from the reconciliation of the audited accounts for the periods ending 31 December 2006 and earlier.

(ii) The prior period adjustment is in respect of the fund returned by Sweden when the Swedish components of the national CFC phase-out plan in Serbia was transferred to UNIDO.(Excom decision 50/10 (b) (vii)).

(iii) Of the total US \$173.751 million Voluntary contributions receivable, about US \$110 million or 63% represent amounts due from countries with economies in transition. The Fund encourages parties to pay their outstanding contributions in full and no write-offs or provisions for doubtful accounts are currently being considered.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2007 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2007	31.12.2006
Cash and term deposits	32,845	1,774
Voluntary pledges receivable	173,751	185,673
Inter-fund balance receivable	170	0
Other accounts receivable	1,207	2,408
Other assets - deferred charges	34	20
Promissory notes	40,747	41,005
Operating funds provided to implementing agencies	239,793	274,427
TOTAL ASSETS	488,547	505,307
LIABILITIES		
Deferred credits	7,394	4,180
Reserve for obligations	324	308
Inter-fund balance payable	0	125
Other accounts payable	294	135
TOTAL LIABILITIES	8,012	4,748
RESERVES AND FUND BALANCES		
Cumulative surplus	480,535	500,559
TOTAL RESERVES AND FUND BALANCES	480,535	500,559
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	488,547	505,307

SCHEDULE 1.3					
A. 2007 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)					
			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
10	PROJECT PERSONNEL COMPONENT				
1100	<i>Project Personnel</i>				
1101	Chief Officer (D-2)		189,454	209,222	(19,768)
1102	Deputy Chief Officer (Economic Cooperation) (P-5)		173,853	177,646	(3,793)
1103	Deputy Chief Officer (Technical Cooperation) (P-5)		177,336	8,577	168,759
1104	Senior Project Management Officer/affairs Officer (P-5)		168,955	183,282	(14,327)
1105	Senior Project Management Officer/affairs Officer (P-5)		168,955	207,400	(38,445)
1106	Senior Project Management Officer/affairs Officer (P-5)		168,955	160,542	8,413
1107	Senior Project Management Officer/affairs Officer (P-5)		168,955	188,502	(19,547)
1108	Information Management Officer (P-3)		149,393	168,219	(18,826)
1109	Administrative and Fund Management Officer (P-4)		151,589	147,727	3,862
1110	Senior Monitoring and Evaluation Officer (P-5)		168,955	205,839	(36,884)
1111	Executive Assistant to Chief Officer (P-2)		78,719	133,712	(54,993)
1112	Associate IT Officer		74,970	90,678	(15,708)
1188	Prior Year's Adjustment				
1199	<i>Sub-total</i>				
			1,840,089	1,881,346	(41,257)
1200	<i>Consultants</i>				
1201	Projects and technical reviews etc		120,000	94,986	25,014
1299	<i>Sub-total</i>				
			120,000	94,986	25,014
1300	<i>Administrative Support Staff costs</i>				
1301	Admin Assistant (G-8)		71,217	70,598	619
1302	Meetings Services Assistant (G-7)		67,386	73,736	(6,350)
1303	Programme Assistant (G-8)		71,217	79,633	(8,416)
1304	Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)		52,753	58,845	(6,092)
1305	Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)		52,753	60,099	(7,346)
1306	Computer Operations Assistant (G-7/G-8)		71,217	15,853	55,364
1307	Secretary (to 2 Programme Officers) (G-6)		55,753	55,867	(114)
1308	Secretary/Clerk, Administration (G-5)		59,811	33,382	26,429
1309	Registry Clerk (G-4)		45,570	53,922	(8,352)
1310	Database Assistant (G-8)		71,217	89,956	(18,739)
1311	Secretary, Monitoring and Evaluation, (G-5/G-6)		52,753	56,450	(3,697)
1301-11	<i>Sub-total (support staff costs)</i>				
			671,647	648,341	23,306
1333	Executive Committee meetings		600,000	822,743	(222,743)
1333	<i>Sub-total (conference servicing)</i>				
			600,000	822,743	(222,743)
1335	Temporary Assistance		50,000	48,768	1,232
1388	Prior Year's Adjustment				
			-	-	0
1388	<i>Sub-total</i>				
			-	0	0
1399	<i>Sub-total</i>				
			1,321,647	1,519,852	(198,205)

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	190,000	175,407	14,593
	1699	<i>Sub-total</i>	190,000	175,407	14,593
1999	COMPONENT TOTAL		3,471,736	3,671,591	(199,855)
20	SUB-CONTRACTS COMPONENT				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Treasury services	500,000	500,000	0
	2201	Various studies	350,000	256,345	93,655
	2202	Various studies	245,000	-	245,000
	2199	<i>Sub-total</i>	1,095,000	756,345	338,655
	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		1,095,000	756,345	338,655
30	MEETINGS PARTICIPATION COMPONENT				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	30,000	5,823	24,177
	3302	Executive Committee meetings	225,000	217,762	7,238
	3303	Sub-Committee and Informal Sub-group meetings	30,000	0	30,000
	3399	<i>Sub-total</i>	285,000	223,585	61,415
3999	COMPONENT TOTAL		285,000	223,585	61,415
40	EQUIPMENT COMPONENT				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	15,000	14,802	198
	4102	Software & Computer expendables	9,000	8,120	880
	4199	<i>Sub-total</i>	24,000	22,922	1,078
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	10,000	9,579	421
	4202	Others	5,000	3,114	1,886
	4299	<i>Sub-total</i>	15,000	12,693	2,307
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	460,000	544,707	(84,707)
	4399	<i>Sub-total</i>	460,000	544,707	(84,707)
4999	COMPONENT TOTAL		499,000	580,322	(81,322)
50	MISCELLANEOUS COMPONENT				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	2,172	6,828
	5102	Office premises	9,000	3,464	5,536
	5103	Rental of Photocopiers	15,000	15,635	(635)
	5104	Telecommunications equipment	9,000	9,000	0
	5105	Miscellaneous equipment rentals	12,000	2,447	9,553
	5199	<i>Sub-total</i>	54,000	32,718	21,282
	5200	<i>Reporting Costs</i>			

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5201	Executive Committee meetings			
	5202	Reporting (others)	20,000	20,000	0
	5299	<i>Sub-total</i>	20,000	20,000	0
	5300	<i>Sundry</i>			
	5301	Communications	40,000	48,618	(8,618)
	5302	Freight charges	15,000	18,863	(3,863)
	5303	Bank charges	5,000	1,915	3,085
	5305	Staff training	38,000	20,119	17,881
	5399	<i>Sub-total</i>	98,000	89,515	8,485
	5400	<i>Hospitality</i>			
	5401	Official hospitality	10,000	10,510	(510)
	5499	<i>Sub-total</i>	10,000	10,510	(510)
5999	COMPONENT TOTAL		182,000	152,743	29,257
99	PROJECT TOTAL		5,532,736	5,384,586	148,150
		<i>Programme Support Costs</i>	326,526	328,859	(2,334)
		GRAND TOTAL	5,859,262	5,713,445	145,816
B. 2007 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)					
			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	Consultants - Projects and technical reviews	159,339	159,339	0
	1202	Projects and technical reviews etc./Case studies	35,000	22,016	12,984
	1203	Projects and technical reviews etc./Extending desk study	40,000	0	40,000
	1204	Projects and technical reviews etc./Halon banking & recovery	115,903	38,200	77,703
	1601	Travel on Official business	64,000	24,527	39,473
	4201	Non Expendable Computer Equipment	4,000	0	4,000
	5301	Communications	2,000	2,000	0
	ACCOUNT TOTAL		420,242	246,082	174,160
C. 2007 Expenditures for Account MFL 2336-2213-2661: (Technical Audits: Production Sector)					
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			
	2301	Corporate Consultancies	0	0	0
	ACCOUNT TOTAL		0	0	0
D. 2007 Expenditures for Account MFL 2336-2720-2661: (Information Strategy)					
			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	Consultant	0	0	0
	4102	Expendable Computer Equipment	0	0	0
	4201	Non Expendable Computer Equipment	0	0	0
	5105	Miscellaneous equipment rentals/Network maintenance	0	0	0
	ACCOUNT TOTAL		0	0	0
	TOTAL FOR ALL ACCOUNTS		6,279,504	5,959,527	319,976

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2007			
INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	10,204,149	13,579,697	458,012,195
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	3,252,000	4,163,160	47,897,398
TOTAL INCOME	13,456,149	17,742,857	537,059,605
TOTAL EXPENDITURE	24,482,814	25,134,000	451,462,678
EXCESS OF INCOME OVER EXPENDITURE	(11,026,665)	(7,391,143)	85,596,927
NET EXCESS OF INCOME OVER EXPENDITURE	(11,026,665)	(7,391,143)	85,596,927
Fund balance, beginning of period	96,623,592	104,014,735	0
Add excess of income over expenditure	(11,026,665)	(7,391,143)	85,596,927
Fund balance, end of period	85,596,927	96,623,592	85,596,927

SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities 1991 - 2007

INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	17,874,751	9,724,930	131,882,141
Total transfers	17,874,751	9,724,930	131,882,141
Interest earned and retained	803,031	1,005,616	7,111,586
Other income	(5,467)	56,024	50,557
TOTAL INCOME	18,672,315	10,786,570	139,044,284
TOTAL EXPENDITURE	16,730,371	10,515,489	117,335,219
EXCESS OF INCOME OVER EXPENDITURE	1,941,944	271,081	21,709,065
Prior period adjustments	155,364	0	119,330
NET EXCESS OF INCOME OVER EXPENDITURE	2,097,308	271,081	21,828,395
Fund balance, beginning of period	19,731,087	19,460,006	0
Add excess of income over expenditure	2,097,308	271,081	21,828,395
Fund balance, end of period	21,828,395	19,731,087	21,828,395

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2007			
INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	22,848,701	22,332,117	466,003,952
Interest and miscellaneous income earned and retained	3,438,886	2,910,077	33,079,226
TOTAL INCOME	26,287,587	25,242,194	499,083,178
TOTAL EXPENDITURE	31,912,174	44,378,908	453,366,787
EXCESS OF INCOME OVER EXPENDITURE	(5,624,587)	(19,136,714)	45,716,391
NET EXCESS OF INCOME OVER EXPENDITURE	(5,624,587)	(19,136,714)	45,716,391
Fund balance, beginning of period	51,340,978	70,477,692	0
Add excess of income over expenditure	(5,624,587)	(19,136,714)	45,716,391
Fund balance, end of period	45,716,391	51,340,978	45,716,391

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2007

INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	66,512,605	112,118,963	700,630,745
Promissory notes encashed*	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	8,590,758	4,233,849	73,332,125
TOTAL INCOME	75,103,363	116,352,812	955,296,497
TOTAL EXPENDITURE	98,258,563	86,204,593	862,924,424
EXCESS OF INCOME OVER EXPENDITURE	(23,155,200)	30,148,219	92,372,073
NET EXCESS OF INCOME OVER EXPENDITURE	(23,155,200)	30,148,219	92,372,073
Fund balance, beginning of period**	115,527,273	85,379,054	0
Add excess of income over expenditure	(23,155,200)	30,148,219	92,372,073
Fund balance, end of period	92,372,073	115,527,273	92,372,073

*Promissory notes information provided by 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.

