



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

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ESPAÑOL
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COMITÉ EJECUTIVO DEL FONDO MULTILATERAL
PARA LA APLICACIÓN DEL
PROTOCOLO DE MONTREAL
Cuadragésima Sexta Reunión
Montreal, 4 al 8 de julio de 2005

ESTADOS DE CUENTAS PROVISIONALES DEL AÑO 2004

1. Se adjuntan a este documento los estados de cuentas del Fondo Multilateral correspondientes a 2004, según lo presentado al Director Ejecutivo del PNUMA para certificación. Este documento presenta los estados de cuentas provisionales para 2004 del Fondo Multilateral, de los cuatro organismos de ejecución y de la Secretaría del Fondo.
2. Los calendarios adelantados 1.1-1.7, adjuntos a este documento, se presentan en este momento sólo a fines de información y reflejan los gastos incurridos por los organismos de ejecución y la Secretaría cargados a las transferencias hechas.
3. Los estados de cuentas finales del Fondo correspondientes a 2004 se presentarán a la 47ª Reunión del Comité Ejecutivo, después de que se haya presentado un nuevo calendario, convenido por los representantes de los Organismos de Ejecución en el taller sobre terminología y procedimientos comunes, durante el cual los organismos acordaron presentar sus estados de cuentas provisionales al PNUMA, el 31 de enero, y los estados de cuentas finales, el 30 de septiembre del año que sigue al período de contabilización.

Recomendaciones

El Comité Ejecutivo puede querer:

1. Tomar nota de los estados de cuentas provisionales del Fondo correspondientes a 2004
2. Tomar nota de que los estados de cuentas finales del Fondo correspondientes a 2004 se presentarán al Comité Ejecutivo en la 47^a Reunión.

2004 Multilateral Fund Provisional Accounts

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 balancesfor the first year of the biennium 2004-2005 ended 31 December 2004

(Thousands of United States dollars)

		<u>2004</u>	<u>2002</u>
<u>Income</u>	<u>Reference</u>		
Voluntary contributions	Sch 6.1	140,668	124,234
Interest income		4,663	11,093
Miscellaneous income		4,161	8,734
Total Income		149,492	144,061
<u>Expenditure</u>			
Staff and other personnel costs		2,939	2,400
Contractual services		770	556
Travel		292	203
Operating expenses		312	368
Acquisitions		446	325
Programme support costs	Statement X	276	220
UNEP managed activities	} See note (a) below	12,766	7,184
UNDP managed activities		41,858	45,977
UNIDO managed activities		42,048	34,114
World Bank managed activities		64,026	64,926
Total Expenditure		165,733	156,273
Excess/(shortfall) of income over expenditure		(16,241)	(12,213)
Prior period adjustments		(92)	(248)
Net excess/(shortfall) of income over expenditure		(16,333)	(12,461)
Reserves and fund balances, beginning of period		562,689	546,337
Reserves and fund balances, end of period		546,356	533,876

Statement of assets, liabilities, reserves and fund balancesas at 31 December 2004

<u>Assets</u>			
Cash and term deposits	Sch 3.1	67,553	83,245
Advances provided to implementing agencies		216,259	194,391
Accounts receivable			
Voluntary contributions receivable	Sch 6.1	160,755	162,158
Inter-fund balances	Note 8	53	-
Other		217	277
Promissory notes	See note (b) below	107,345	97,885
Other assets		19	58
Total assets		552,201	538,014
<u>Liabilities</u>			
Payments or contributions received in advance		5,276	800
Advances provided by implementing agencies		-	5
Unliquidated obligations		396	368
Accounts payable			
Inter-fund balances	Note 8	-	2,161
Other		173	802
Total liabilities		5,845	4,136
<u>Reserves and fund balances</u>			
Cumulative surplus		546,356	533,877
Total reserves and fund balances		546,356	533,877
Total liabilities, reserves and fund balances		552,201	538,014

Statement of cash flowfor the first year of the biennium 2004-2005 ended 31 December 2004

<u>Cash flows from operating activities</u>			
Net excess/(shortfall) of income over expenditure		(16,333)	(12,460)
(Increase)/decrease in contributions receivable		2,811	(22,394)
(Increase)/decrease in net advances provided to implementing		(23,259)	22,688
(Increase)/decrease in other accounts receivable		(48)	201
(Increase) decrease in other assets		-	(53)
Increase/(decrease) in payments or contributions received in advance		4,041	(607)
Increase/ (decrease) in unliquidated obligations		42	199
Increase/ (decrease) other accounts payable		(63)	280
Increase/(decrease) in interfund balances payable		7,224	1,887
Less: interest income		(4,663)	(11,093)
Net cash flows from operating activities		(30,248)	(45,320)
<u>Cash flows from investing activities</u>			
Increase in promissory notes		19,600	(2,701)
Plus: interest income		4,663	11,093
Net cash flow from investing activities		24,263	32,360
<u>Cash flows from financing activities</u>			
Net increase/(decrease) in cash and term deposits		(5,985)	(12,960)
Cash and term deposits, beginning of period		73,538	96,205
Cash and term deposits, end of period		67,553	83,245

a)The reported expenditure includes the changes in prior period expenditures as reported by the implementing agencies and treated as part of the current year expenditures.

For easy monitoring of the expenditures reported by the major implementing agencies, (UNDP, UNEP, UNIDO and WB-IBRD), the Treasurer has adopted the practice of recording any changes reported by these agencies against previous period(s) expenditures, as part of the current period transactions. In this regard, the total expenditures reflected in the current accounts include an amount of US\$10,316,604 relating to previous periods but reported in the current period.

b)The promissory note stock includes notes amounting to US\$31,150,013 assigned to UNDP.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL PROVISIONAL 2004 STATEMENT OF INCOME AND EXPENDITURE (in US\$) (Thousands of United States dollars)			
INCOME	2004	2003	1991- 2004
Agreed contributions	140,668	159,588	1,802,843
Interest income	4,663	7,227	144,348
Miscellaneous income	4,161	3,692	21,134
TOTAL INCOME	149,492	170,507	1,968,325
EXPENDITURE			
UNEP Managed Activities	12,766	10,648	76,550
UNDP Managed Activities	41,858	21,690	374,008
UNIDO Managed Activities	42,048	34,766	337,825
World Bank Managed Activities	64,026	70,867	590,886
Secretariat	5,035	4,169	43,045
TOTAL EXPENDITURE	165,733	142,140	1,422,314
Excess of income over expenditure	(16,241)	28,367	546,011
Prior period adjustments	(92)	445	345
Net excess of income over expenditure	(16,333)	28,812	546,356
Fund balance, beginning of period	562,689	533,877	0
Fund balance, end of period	546,356	562,689	546,356

Changes to Previous years expenditures as reported by the major implementing agencies.

The reported expenditures includes the changes in prior period expenditures as reported by the implementing agencies and treated as part of the current year expenditures

For easy monitoring of the expenditures reported by the major implementing agencies, (UNDP, UNEP, UNIDO and WEIBRD), the Treasurer has adopted the practice of recording any changes reported by these agencies against previous period (s) expenditures, as part of the current period transactions

In this regard, the total expenditures reflected in the current accounts include an amount of US\$10,316,604 relating to previous periods but reported in the current period

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
PROVISIONAL		
2004 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2004	31.12.2003
Cash and term deposits	67,553	73,537
Voluntary pledges receivable	160,755	163,567
Inter-fund balance receivable	53	7,277
Other accounts receivable	217	169
Other assets - deferred charges	19	19
Promissory notes	107,345	126,945
Operating funds provided to implementing agencies	216,259	193,001
TOTAL ASSETS	552,201	564,515
LIABILITIES		
Deferred credits	5,276	1,235
Reserve for obligations	396	355
Inter-fund balance payable	0	0
Other accounts payable	173	236
Advances provided by implementing agencies	0	0
TOTAL LIABILITIES	5,845	1,826
RESERVES AND FUND BALANCES		
Cumulative surplus	546,356	562,689
TOTAL RESERVES AND FUND BALANCES	546,356	562,689
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	552,201	564,515

SCHEDULE 1.3					
PROVISIONAL					
A. 2003 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)	275,407	246,408	28,999
	1102	Deputy Chief Officer (Economic Cooperation) (P-5)	139,000	150,225	(11,225)
	1103	Deputy Chief Officer (Technical Cooperation) (P-5)	139,000	155,486	(16,486)
	1104	Economic Affairs Officer (P-4/5)	139,000	116,640	22,360
	1105	Environmental Affairs Officer (P-4/5)	139,000	132,352	6,648
	1106	Project Management Officer (P-4/5)	139,000	146,060	(7,060)
	1107	Project Management Officer (P-4/5)	139,000	137,679	1,321
	1108	Information Management Officer (P-3)	122,906	112,310	10,596
	1109	Administrative and Fund Management Officer (P-4)	124,712	128,959	(4,247)
	1110	Senior Monitoring and Evaluation Officer (P-5)	139,000	161,380	(22,380)
	1111	Executive Assistant to Chief Officer (P-2)	58,350	33,336	25,014
	1188	Prior Year's Adjustment			
	1199	<i>Sub-total</i>	1,554,375	1,520,835	33,540
	1200	<i>Consultants</i>			
	1201	Projects and technical reviews etc	150,000	83,776	66,224
	1299	<i>Sub-total</i>	150,000	83,776	66,224
	1300	<i>Administrative Support Staff costs</i>			
	1301	Admin Assistant (G-8)	54,000	51,742	2,258
	1302	Meetings Services Assistant (G-7)	51,096	54,017	(2,921)
	1303	Programme Assistant (G-8)	54,000	62,191	(8,191)
	1304	Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	40,000	45,835	(5,835)
	1305	Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	40,000	34,733	5,267
	1306	Computer Operations Assistant (G-7/G-8)	54,000	68,950	(14,950)
	1307	Secretary (to 2 Programme Officers) (G-6)	40,000	49,908	(9,908)
	1308	Secretary/Clerk, Administration (G-5)	34,000	33,691	309
	1309	Registry Clerk (G-4)	32,892	32,524	368
	1310	Database Assistant (G-8)	54,000	43,387	10,613
	1311	Secretary, Monitoring and Evaluation, (G-5/G-6)	40,000	42,872	(2,872)
	1301-11	<i>Sub-total (support staff costs)</i>	493,988	519,851	(25,863)
	1333	Executive Committee -(ExCom 33-35)	600,000	575,993	24,007
	1333	<i>Sub-total (conference servicing)</i>	600,000	575,993	24,007
	1335	Tempory Assistant	50,000	46,916	
	1388	Prior Year's Adjustment	-	-	0
	1388	<i>Sub-total</i>	-	0	0
	1399	<i>Sub-total</i>	1,143,988	1,142,761	(1,856)

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
1600	<i>Travel on Official Missions</i>			
1601	Mission costs	160,000	109,316	50,684
1699	<i>Sub-total</i>	160,000	109,316	50,684
1999	COMPONENT TOTAL	3,008,363	2,856,688	148,592
20	SUB-CONTRACTS COMPONENT			
2100	<i>Sub-Contracts with UN Agencies:</i>			
2101	Information materials	30,000	3,076	26,924
2102	Treasury services		100,300	(100,300)
2199	<i>Sub-total</i>	30,000	103,376	(73,376)
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	30,000	103,376	(73,376)
30	MEETINGS PARTICIPATION COMPONENT			
3300	<i>Assistance to Participants from Developing Countries</i>			
3301	Travel of Chairman / Vice-Chairman	30,000	(1,692)	31,692
3302	Executive Committee meetings - 2003	225,000	193,604	31,396
3303	Informal Sub-group meetings	30,000	14,648	15,352
3399	<i>Sub-total</i>	285,000	206,560	78,440
3999	COMPONENT TOTAL	285,000	206,560	78,440
40	EQUIPMENT COMPONENT			
4100	<i>Expendables</i>			
4101	Office stationery etc	15,000	14,211	789
4102	Software & Computer expendables	9,000	6,228	2,772
4199	<i>Sub-total</i>	24,000	20,439	3,561
4200	<i>Non-expendable Equipment</i>			
4201	Computer, printers etc.	10,000	4,879	5,121
4202		5,000	3,112	1,888
4299	<i>Sub-total</i>	15,000	7,991	7,009
4300	<i>Rental of premises</i>			
4301	Rental of office premises	310,000	313,136	(3,136)
4399	<i>Sub-total</i>	310,000	313,136	(3,136)
4999	COMPONENT TOTAL	349,000	341,566	7,434
50	MISCELLANEOUS COMPONENT			
5100	<i>Operations and Maintenance</i>			
5101	Computers, printers etc	9,000	3,415	5,585
5102	Office premises	9,000	2,768	6,232
5103	Rental of Photocopiers	15,000	12,928	2,072
5104	Telecommunications equipment	9,000	6,975	2,025
5105	Miscellaneous equipment rentals	12,000	0	12,000
5199	<i>Sub-total</i>	54,000	26,086	27,914
5200	<i>Reporting Costs</i>			

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5201			
	5202	20,000	10,545	9,455
	5299	20,000	10,545	9,455
	5300			
	5301	40,000	33,639	6,361
	5302	15,000	12,066	2,934
	5303	5,000	3,253	1,747
	5305	38,000	2,018	35,982
	5399	98,000	50,976	47,024
	5400			
	5401	10,000	8,760	1,240
	5499	10,000	8,760	1,240
5999	COMPONENT TOTAL	182,000	96,367	85,633
99	PROJECT TOTAL	3,854,363	3,604,557	246,723
	<i>Programme Support Costs</i>	266,287	265,289	998
	GRAND TOTAL	4,120,651	3,869,846	247,721

B. 2003 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	241,000	216,875	24,125
	1601	50,000	49,443	557
	4101	0	0	0
	4201	5,000	1,000	4,000
	5105	0	0	0
	5201	0	0	0
	5301	2,000	479	1,522
	ACCOUNT TOTAL	298,000	267,796	30,204

C. 2003 Expenditures for Account MFL 2336-2213-2661: (Technical Audits: Production Sector)

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	2300			
	2301	61,000	4,846	56,154
	ACCOUNT TOTAL	61,000	4,846	56,154

D. 2003 Expenditures for Account MFL 2336-2720-2661: (Information Strategy)

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	13,000	11,126	1,874
	4102	21,750	11,397	10,353
	4201	23,000	4,150	18,850
	5105	0	0	0
	ACCOUNT TOTAL	57,750	26,673	31,077
	TOTAL FOR ALL ACCOUNTS	4,537,401	4,169,162	334,079

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
PROVISIONAL			
UNDP Managed Activities in 1991 - 2004			
(Thousands of United States dollars)			
INCOME	2004	2003	1991-2004
Cash transferred from the Multilateral Fund	41,173	24,892	389,739
Promissory notes	0	0	31,150
Interest and miscellaneous income earned and retained	1,185	807	37,903
TOTAL INCOME	42,358	25,699	458,792
TOTAL EXPENDITURE	41,858	18,098	374,007
EXCESS OF INCOME OVER EXPENDITURE	500	7,601	84,785
Prior period adjustments		0	
NET EXCESS OF INCOME OVER EXPENDITURE	500	7,601	84,785
Fund balance, beginning of period	84,285	76,684	0
Add excess of income over expenditure	500	7,601	84,785
Fund balance, end of period	84,785	84,285	84,785

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL PROVISIONAL			
UNEP Managed Activities in 1991 - 2004 (Thousands of United States dollars)			
INCOME	2004	2003	1991-2004
Cash transferred from the Multilateral Fund in 1998 recorded in 2002	0	0	0
Cash transferred from the Multilateral Fund in 2001 recorded in 2002	0	0	0
Cash transferred from other donors in prior periods posted to UNEP in error reversed in 2002	0	0	0
Cash transferred from the Multilateral Fund	12,592	7,936	82,743
Total transfers	12,592	7,936	82,743
Interest earned and retained	622	410	4,676
TOTAL INCOME	13,214	8,346	87,419
TOTAL EXPENDITURE	12,786	10,879	76,443
EXCESS OF INCOME OVER EXPENDITURE	428	(2,533)	10,976
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	428	(2,533)	10,976
Fund balance, beginning of period	10,548	13,081	0
Add excess of income over expenditure	428	(2,533)	10,976
Fund balance, end of period	10,976	10,548	10,976

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

SCHEDULE 1.6 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL PROVISIONAL UNIDO Managed Activities in 1991 - 2004 (Thousands of United States dollars)			
INCOME	2004	2003	1991-2004
Cash transferred from the Multilateral Fund	67,004	23,588	352,027
Interest and miscellaneous income earned and retained	1,081	588	24,947
TOTAL INCOME	68,085	24,176	376,974
TOTAL EXPENDITURE	42,048	37,879	338,091
EXCESS OF INCOME OVER EXPENDITURE	26,037	(13,703)	38,883
Prior period adjustment	0	0	267
NET EXCESS OF INCOME OVER EXPENDITURE	26,037	(13,703)	39,150
Fund balance, beginning of period	13,113	26,816	0
Add excess of income over expenditure	26,037	(13,703)	39,150
Fund balance, end of period	39,150	13,113	39,150

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL PROVISIONAL			
World Bank Managed Activities in 1991 - 2004 (Thousands of United States dollars)			
INCOME	2004	2003	1991-2004
Cash transferred from the Multilateral Fund	41,171	74,243	465,309
Promissory notes encashed*	11,515	3,619	176,194
Promissory notes transferred, net of encashments			0
Interest and miscellaneous income earned and retained (investment income)	2,138	3,893	57,703
TOTAL INCOME	54,824	81,755	699,206
TOTAL EXPENDITURE	64,026	70,867	590,831
EXCESS OF INCOME OVER EXPENDITURE	(9,202)	10,888	108,375
NET EXCESS OF INCOME OVER EXPENDITURE	(9,202)	10,888	108,375
Fund balance, beginning of period	117,577	106,689	0
Add excess of income over expenditure	(9,202)	10,888	108,375
Fund balance, end of period	108,375	117,577	108,375

*Promissory notes information provided by World Bank accounts.

Note: The figures presented take into account any prior period adjustments reported by Implementing agencies.