



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

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COMITÉ EJECUTIVO DEL FONDO MULTILATERAL  
PARA LA APLICACIÓN DEL  
PROTOCOLO DE MONTREAL  
Quincuagésima segunda Reunión  
Montreal, 23 al 27 de julio de 2007

**ESTADOS DE CUENTAS PROVISIONALES DEL AÑO 2006**

1. En este documento se presentan los estados de cuentas provisionales del año 2006 del Fondo Multilateral, los cuatro organismos de ejecución y la Secretaría, tal como figuran en los Cuadros 1.1 a 1.7. Los informes correspondientes y los Cuadros 1.1 a 1.7 adjuntos a este documento se presentan sólo a título informativo en este momento.

2. Los estados de cuentas finales del Fondo se presentarán a la 53ª Reunión del Comité Ejecutivo siguiendo el calendario de presentación convenido entre los representantes de los organismos de ejecución y el Tesorero en el taller sobre terminología y procedimientos comunes para la conciliación de los estados de cuentas. Durante este taller, los organismos convinieron con el Tesorero en que presentarían 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 considerando la superposición en el cierre de las cuentas entre los organismos de ejecución y el PNUMA.

Ajustes a los estados de cuentas provisionales de los organismos de ejecución

3. La diferencia entre los estados de cuentas provisionales de 2005 y los estados de cuentas finales de 2005 de los organismos de ejecución han sido registrados por el Tesorero como parte de los ingresos de los organismos de ejecución en 2006. Estos montos se reflejaron en la conciliación de los estados de cuentas de 2005 como intereses adicionales notificados en los

Los documentos previos al período de sesiones del Comité Ejecutivo del Fondo Multilateral para la Aplicación del Protocolo de Montreal no van en perjuicio de cualquier decisión que el Comité Ejecutivo pudiera adoptar después de la emisión de los mismos.

Para economizar recursos, sólo se ha impreso un número limitado de ejemplares del presente documento. Se ruega a los delegados que lleven sus propios ejemplares a la reunión y eviten solicitar otros.

estados de cuentas financieros auditados de 2005 de los organismos. Los ajustes totales para 2005 ascendieron a una suma de 1 618 785 \$EUA.

#### Ajustes del período anterior

4. Este ajuste se relaciona principalmente con las entradas ingresadas respecto de aprobaciones para proyectos bilaterales otorgadas al Japón en las 47ª y 48ª Reuniones del Comité Ejecutivo.

#### Auditoría

5. La Junta de Auditores de las Naciones Unidas acaba de finalizar la auditoría de los estados de cuenta financieros de 2006 del PNUMA. No se ha presentado hasta ahora ningún informe adverso sobre los estados de cuentas financieros del Fondo.

#### Seguimiento a la decisión 51/37 sobre los costos de apoyo del PNUMA

6. De conformidad con la decisión 51/37, por medio de la cual el Comité Ejecutivo instó al Tesorero a proporcionar información sobre los costos de apoyo del PNUMA a tiempo para la 52ª Reunión, el PNUMA ha decidido devolver el monto total de 143 756 \$EUA al Fondo y cargarlos a su propia cuenta de gastos generales. Este ajuste se reflejará en los estados de cuentas de 2007.

#### **Recomendaciones**

7. El Comité Ejecutivo puede considerar oportuno:
- a) Tomar nota de los estados de cuentas provisionales del Fondo correspondientes a 2006;
  - b) Tomar nota de que los estados de cuentas finales del Fondo correspondientes a 2006 se presentarán al Comité Ejecutivo en la 53ª Reunión;
  - c) Tomar nota de las medidas adoptadas por el Tesorero para reflejar los ajustes originados en la conciliación del ejercicio de los estados de cuentas de 2005;
  - d) Tomar nota de la devolución de parte del PNUMA al Fondo de 143 956 \$EUA anteriormente notificados como un cargo de costo de apoyo al programa para el Fondo.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2006 STATEMENT OF INCOME AND EXPENDITURE (in US\$) (Thousands of United States dollars)			
INCOME	2006	2005	1991- 2006
Agreed contributions	128,959	123,938	2,055,740
Interest income	13,774	8,006	166,128
Miscellaneous income	14,211	13,043	48,388
<b>TOTAL INCOME</b>	<b>156,944</b>	<b>144,987</b>	<b>2,270,256</b>
<b>EXPENDITURE</b>			
UNEP Managed Activities	13,056	13,374	102,980
UNDP Managed Activities	24,741	27,903	426,652
UNIDO Managed Activities	44,660	38,964	421,449
World Bank Managed Activities	86,149	87,630	764,665
Secretariat	5,754	5,501	54,300
<b>TOTAL EXPENDITURE</b>	<b>174,360</b>	<b>173,372</b>	<b>1,770,046</b>
Excess of income over expenditure	(17,416)	(28,385)	500,210
Prior period adjustments	2,777	(2,773)	349
<b>Net excess of income over expenditure</b>	<b>(14,639)</b>	<b>(31,158)</b>	<b>500,559</b>
Fund balance, beginning of period	515,198	546,356	0
Fund balance, end of period	500,559	515,198	500,559

(i) For ease of monitoring and to avoid delays the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures submitted for their accounting periods ended 31 December 2006 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 expenditures from implementing agencies of US \$130,000 in the current period resulting from the reconciliation of the audited accounts for the periods ending 31 December 2005 and earlier.

(ii) The prior period adjustments relate to correcting entries made in respect of a contribution for bilateral projects from Japan approved in December 2005 but not recorded in 2004-2005.

(iii) Of the total US \$ 185.673 million Voluntary contributions receivable, US \$108.079 million or 58% 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 applied.

(iv) As at 31 December 2006, the Promissory notes included US \$5,354,442 assigned to implementing agencies.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2006 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2006	31.12.2005
Cash and term deposits	1,774	10,791
Voluntary pledges receivable	185,673	165,179
Inter-fund balance receivable	0	3,750
Other accounts receivable	2,408	0
Other assets - deferred charges	20	3
Promissory notes	41,005	90,929
Operating funds provided to implementing agencies	274,427	252,963
<b>TOTAL ASSETS</b>	<b>505,307</b>	<b>523,615</b>
<b>LIABILITIES</b>		
Deferred credits	4,180	4,465
Reserve for obligations	308	437
Inter-fund balance payable	125	0
Other accounts payable	135	3,516
Advances provided by implementing agencies	0	0
<b>TOTAL LIABILITIES</b>	<b>4,748</b>	<b>8,418</b>
<b>RESERVES AND FUND BALANCES</b>		
Cumulative surplus	500,559	515,197
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>500,559</b>	<b>515,197</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>505,307</b>	<b>523,615</b>

## SCHEDULE 1.3

## A. 2006 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
<b>10</b>	<b>PROJECT PERSONNEL COMPONENT</b>				
	1100	<i>Project Personnel</i>			
	1101	Chief Officer (D-2)	180,432	201,754	(21,322)
	1102	Deputy Chief Officer ( Economic Cooperation) (P-5)	165,573	186,709	(21,136)
	1103	Deputy Chief Officer ( Technical Cooperation) (P-5)	168,890	254,371	(85,481)
	1104	Senior Project Management Officer (P-5)	160,910	167,654	(6,744)
	1105	Senior Project Management Officer (P-5)	160,910	122,141	38,769
	1106	Senior Project Management Officer (P-5)	160,910	140,180	20,730
	1107	Senior Project Management Officer (P-5)	160,910	169,749	(8,839)
	1108	Information Management Officer (P-3)	142,279	173,094	(30,815)
	1109	Administrative and Fund Management Officer (P-4)	144,370	156,281	(11,911)
	1110	Senior Monitoring and Evaluation Officer (P-5)	160,910	182,570	(21,660)
	1111	Associate Executive Assistant to Chief Officer (P-2)	74,970	89,366	(14,396)
	1112	Associate IT Officer	71,400	43,315	28,085
	1188	Prior Year's Adjustment			
	1199	<i>Sub-total</i>	1,752,464	1,887,184	(134,720)
	1200	<i>Consultants</i>			
	1201	Projects and technical reviews etc	150,000	119,982	30,018
	1299	<i>Sub-total</i>	150,000	119,982	30,018
	1300	<i>Administrative Support Staff costs</i>			
	1301	Admin Assistant (G-8)	73,139	79,738	(6,599)
	1302	Meetings Services Assistant (G-7)	69,206	75,380	(6,174)
	1303	Programme Assistant (G-8)	73,139	72,565	574
	1304	Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	54,177	56,134	(1,957)
	1305	Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	54,177	54,081	96
	1306	Computer Operations Assistant (G-7/G-8)	73,139	42,245	30,894
	1307	Secretary ( to 2 Programme Officers) (G-6)	57,260	62,210	(4,950)
	1308	Secretary/Clerk, Administration (G-5)	61,425	50,863	10,562
	1309	Registry Clerk (G-4)	46,799	62,015	(15,216)
	1310	Database Assistant (G-8)	73,139	84,655	(11,516)
	1311	Secretary, Monitoring and Evaluation, (G-5/G-6)	54,177	48,100	6,077
	1301-11	<i>Sub-total (support staff costs)</i>	689,777	687,986	1,791
	1333	Executive Committee meetings	600,000	667,513	(67,513)
	1333	<i>Sub-total (conference servicing)</i>	600,000	667,513	(67,513)
	1335	Tempory Assistance	50,000	48,673	1,327
	1388	Prior Year's Adjustment	-	-	0
	1388	<i>Sub-total</i>	-	0	0
	1399	<i>Sub-total</i>	1,339,777	1,404,172	(64,395)

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	160,000	159,325	675
	1602	Mission costs (Excom 50)	130,000	130,000	0
	1699	<i>Sub-total</i>	290,000	289,325	675
<b>1999</b>	<b>COMPONENT TOTAL</b>		<b>3,532,241</b>	<b>3,700,663</b>	<b>(168,422)</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
	2199	<i>Sub-total</i>	500,000	500,000	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>500,000</b>	<b>500,000</b>	<b>0</b>
<b>30</b>	<b>MEETINGS PARTICIPATION COMPONENT</b>				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	30,000	11,010	18,990
	3302	Executive Committee meetings - 2005	225,000	160,469	64,531
	3303	Sub-Committee and Informal Sub-group meetings	30,000	2,276	27,724
	3305	Expert Meeting on non-reusable and unwanted ODS	50,000	33,129	16,871
	3399	<i>Sub-total</i>	335,000	206,884	128,116
<b>3999</b>	<b>COMPONENT TOTAL</b>		<b>335,000</b>	<b>206,884</b>	<b>128,116</b>
<b>40</b>	<b>EQUIPMENT COMPONENT</b>				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	15,000	14,131	869
	4102	Software & Computer expendables	9,000	6,026	2,974
	4199	<i>Sub-total</i>	24,000	20,157	3,843
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	10,000	5,622	4,378
	4202	Others	5,000	206	4,794
	4299	<i>Sub-total</i>	15,000	5,828	9,172
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	310,000	500,958	(190,958)
	4399	<i>Sub-total</i>	310,000	500,958	(190,958)
<b>4999</b>	<b>COMPONENT TOTAL</b>		<b>349,000</b>	<b>526,943</b>	<b>(177,943)</b>
<b>50</b>	<b>MISCELLANEOUS COMPONENT</b>				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	4,129	4,871
	5102	Office premises	9,000	4,129	4,871
	5103	Rental of Photocopiers	15,000	13,791	1,209
	5104	Telecommunications equipment	9,000	3,543	5,457
	5105	Miscellaneous equipment rentals	12,000	12,000	0
	5199	<i>Sub-total</i>	54,000	37,592	16,408
	5200	<i>Reporting Costs</i>			

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5201			
	5202			
		20,000	19,747	253
	5299	20,000	19,747	253
	5300			
	5301	40,000	41,961	(1,961)
	5302	15,000	15,354	(354)
	5303	5,000	1,025	3,975
	5304	0	0	0
	5305	38,000	6,157	31,843
	5399	98,000	64,497	33,503
	5400			
	5401	10,000	6,675	3,325
	5499	10,000	6,675	3,325
<b>5999</b>	<b>COMPONENT TOTAL</b>	<b>182,000</b>	<b>128,511</b>	<b>53,489</b>
<b>99</b>	<b>PROJECT TOTAL</b>	<b>4,898,241</b>	<b>5,063,001</b>	<b>(164,760)</b>
	<i>Programme Support Costs</i>	317,491	334,772	(17,281)
	<b>GRAND TOTAL</b>	<b>5,215,732</b>	<b>5,397,773</b>	<b>(182,041)</b>
<b>B. 2006 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)</b>				
		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	121,152	104,154	16,998
	1202	110,000	87,659	22,341
	1203	115,482	99,579	15,903
	1205	0	0	0
	1601	63,486	63,486	0
	4101	0	0	0
	4201	4,000	0	4,000
	5105	0	0	0
	5201	0	0	0
	5301	2,000	2,000	0
	<b>ACCOUNT TOTAL</b>	<b>416,120</b>	<b>356,878</b>	<b>59,242</b>
<b>C. 2006 Expenditures for Account MFL 2336-2213-2661: (Technical Audits: Production Sector)</b>				
	2300			
	2301	0	0	0
	<b>ACCOUNT TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. 2006 Expenditures for Account MFL 2336-2720-2661: (Information Strategy)</b>				
		Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	0	0	0
	4102	0	0	0
	4201	0	0	0
	5105	0	0	0
	<b>ACCOUNT TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL FOR ALL ACCOUNTS</b>	<b>5,631,852</b>	<b>5,754,651</b>	<b>(122,799)</b>

SCHEDULE 1.4  
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL  
UNDP Managed Activities in 1991 - 2006

INCOME	2006	2005	1991-2006
Cash transferred from the Multilateral Fund	13,579,697	43,931,379	447,808,045
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	3,231,000	2,608,285	43,713,238
<b>TOTAL INCOME</b>	<b>16,810,697</b>	<b>46,539,664</b>	<b>522,671,295</b>
<b>TOTAL EXPENDITURE</b>	<b>24,806,241</b>	<b>29,441,798</b>	<b>426,652,104</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(7,995,544)</b>	<b>17,097,866</b>	<b>96,019,191</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(7,995,544)</b>	<b>17,097,866</b>	<b>96,019,191</b>
Fund balance, beginning of period	104,014,735	86,916,869	0
Add excess of income over expenditure	(7,995,544)	17,097,866	96,019,191
Fund balance, end of period	96,019,191	104,014,735	96,019,191



SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities in 1991 - 2006

INCOME	2006	2005	1991-2006
Cash transferred from the Multilateral Fund	9,724,930	11,672,254	114,007,390
Total transfers	9,724,930	11,672,254	114,007,390
Interest earned and retained	1,005,616	589,961	6,308,555
Other income	25,257	0	25,257
<b>TOTAL INCOME</b>	<b>10,755,803</b>	<b>12,262,215</b>	<b>120,341,202</b>
<b>TOTAL EXPENDITURE</b>	<b>13,086,265</b>	<b>13,658,659</b>	<b>103,175,624</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(2,330,462)</b>	<b>(1,396,444)</b>	<b>17,165,578</b>
Prior period adjustments	(35,688)	0	(71,722)
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(2,366,150)</b>	<b>(1,396,444)</b>	<b>17,093,856</b>
Fund balance, beginning of period	19,460,006	20,856,450	0
Add excess of income over expenditure	(2,366,150)	(1,396,444)	17,093,856
Fund balance, end of period	17,093,856	19,460,006	17,093,856

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities in 1991 - 2006			
INCOME	2006	2005	1991-2006
Cash transferred from the Multilateral Func	22,332,117	68,800,452	443,155,251
Interest and miscellaneous income earned and retained	2,910,077	1,488,686	29,640,340
Value of Promisory notes received	0	0	0
<b>TOTAL INCOME</b>	<b>25,242,194</b>	<b>70,289,138</b>	<b>472,795,591</b>
<b>TOTAL EXPENDITURE</b>	<b>44,378,908</b>	<b>38,955,235</b>	<b>421,454,613</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(19,136,714)</b>	<b>31,333,903</b>	<b>51,340,978</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(19,136,714)</b>	<b>31,333,903</b>	<b>51,340,978</b>
Fund balance, beginning of period	70,477,692	39,143,789	0
Add excess of income over expenditure	(19,136,714)	31,333,903	51,340,978
Fund balance, end of period	51,340,978	70,477,692	51,340,978

The 1991-2006 expenditures include a sum of US \$361,967 relating to Miscellaneous expenditures and bank charges pending decision of the Executive Committee.

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities in 1991 - 2006

INCOME	2006	2005	1991-2006
Cash transferred from the Multilateral Fund	112,118,963	56,689,405	634,118,140
Promissory notes encashed*	0	5,140,137	181,333,627
Interest and miscellaneous income earned and retained (investment income)	4,233,849	3,444,544	64,741,367
<b>TOTAL INCOME</b>	<b>116,352,812</b>	<b>65,274,086</b>	<b>880,193,134</b>
<b>TOTAL EXPENDITURE</b>	<b>86,204,593</b>	<b>87,630,177</b>	<b>764,665,861</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>30,148,219</b>	<b>(22,356,091)</b>	<b>115,527,273</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>30,148,219</b>	<b>(22,356,091)</b>	<b>115,527,273</b>
Fund balance, beginning of period**	85,379,054	108,375,370	0
Add excess of income over expenditure	30,148,219	(22,356,091)	115,527,273
Fund balance, end of period	115,527,273	86,019,279	115,527,273

\*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.