



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



Distr.  
GENERAL

UNEP/OzL.Pro/ExCom/84/6  
26 de noviembre de 2019

ESPAÑOL  
ORIGINAL: INGLÉS

COMITÉ EJECUTIVO DEL FONDO MULTILATERAL  
PARA LA APLICACIÓN DEL  
PROTOCOLO DE MONTREAL  
Octogésima cuarta Reunión  
Montreal, 16 – 20 de diciembre de 2019

**CUENTAS FINALES DE 2018**

**Introducción**

1. Este documento presenta las cuentas finales del Fondo Multilateral (FML) para el ejercicio que finalizó el 31 de diciembre de 2018. Asimismo, en respuesta a la decisión 83/4.b),<sup>1</sup> se incluyó una declaración certificada de los ingresos y desembolsos de las contribuciones adicionales destinados al apoyo a corto plazo para la ejecución de la reducción de HFC por separado.

2. El Anexo I del presente documento consta de los cuadros siguientes:

Cuadro 1.1:	Estado de los ingresos y de los gastos
Apéndice del Cuadro 1.1:	Declaración certificada de los ingresos y desembolsos de las contribuciones adicionales destinados al apoyo a corto plazo para la ejecución de la reducción de HFC por separado
Cuadro 1.2:	Estado de la situación financiera de 2018
Cuadro 1.3:	Gastos del FML en 2018 MLF
Cuadro 1.4:	Subcuentas de actividades gestionadas por el PNUD durante 1991-2018
Cuadro 1.5:	Subcuentas de actividades gestionadas por el PNUMA durante 1991-2018
Cuadro 1.6:	Subcuentas de actividades gestionadas por la ONUDI durante 1991-2018
Cuadro 1.7:	Subcuentas de actividades gestionadas por el Banco Mundial durante 1991-2018

<sup>1</sup> Se pidió al Tesorero que presentara a la 84ª reunión, como parte de las cuentas del Fondo Multilateral correspondientes a 2018, una declaración certificada de los ingresos y desembolsos de las contribuciones adicionales destinados al apoyo a corto plazo relacionado con la ejecución de la reducción de HCF, separada de las contribuciones ordinarias al Fondo Multilateral.

3. En el Cuadro 1.1 se presenta información sobre las contribuciones convenidas bajo la categoría de ingresos y se muestra que el uso del mecanismo de tipos de cambio fijos (FERM) ocasionó una ganancia de 1 879 766 \$EUA en 2018 frente a la pérdida de 15 507 000 \$EUA en 2017 como resultado de los tipos de cambio del dólar estadounidense en 2018 con respecto a otras monedas. Este cuadro recoge también los datos agregados sobre la Secretaría y los gastos de los organismos de ejecución; y el saldo neto del Fondo al final del ejercicio de 2018.

4. El Apéndice del Cuadro 1.1 se presenta como seguimiento de la decisión 83/4.b). En él se refleja un saldo no utilizado de 13 698 \$EUA que se añadirá a las contribuciones ordinarias prometidas al Fondo Multilateral.<sup>2</sup>

5. El Cuadro 1.2 presenta el estado en que se encuentran las promesas voluntarias por cobrar, las cuales ascienden a 10 560 860 \$EUA. Esto ocurre después de deducir del monto total acumulado por cobrar de 192 651 963 \$EUA, la cantidad de 182 091 103 \$EUA, como provisión para las cuentas de cobro dudoso de conformidad con las Normas Internacionales de Contabilidad para el Sector Público (IPSAS).

6. En el Cuadro 1.3 se presentan los gastos reales con cargo al presupuesto de la Secretaría de 2018 aprobados en la decisión 80/5.b)i). Aunque el saldo sin desembolsar asciende a 1 743 969 \$EUA, la devolución a recibir por parte del Fondo Multilateral en la 84ª reunión asciende a 1 646 463 \$EUA, suma ésta compuesta de 1 624 548 \$EUA del presupuesto de la Secretaría y de 97 506 \$EUA del presupuesto destinado a Supervisión y Evaluación .

7. Los cuadros 1.4 a 1.7 incluyen las cuentas finales de los organismos de ejecución presentadas al Tesorero hasta finales de septiembre de 2019. Dado que las cuentas finales de los organismos de ejecución se presentaron después del cierre de las cuentas del PNUMA de 2018, en las cuentas finales del PNUMA se consignaron únicamente las cuentas provisionales presentadas por los organismos de ejecución en enero de 2019. En la Tabla 1 se presenta la diferencia entre las cuentas provisionales y las cuentas finales de 2018 de los organismos de ejecución para el total de ingresos y gastos, que se consignará en las cuentas de 2019.

**Tabla 1. Diferencias entre las cuentas provisionales y las cuentas finales de 2017 de los organismos de ejecución para el total de ingresos y gastos (\$EUA)**

<b>Organismo</b>	<b>Provisional</b>	<b>Final</b>	<b>Diferencia</b>
<b>Ingresos</b>			
PNUD	907 188 989	939 609 957	32 420 968
PNUMA	351 124 435	351 434 682	310 247
ONUDI	934 192 374	934 192 374	
Banco Mundial	1 291 222 683	1 291 222 683	
<b>Gastos</b>			
PNUD	846 848 840	849 819 008	2 970 168
PNUMA	291 320 463	292 878 761	1 558 298
ONUDI	811 470 932	810 485 357	(985 575)
Banco Mundial	1 237 741 650	1 237 741 650	

**Informe de la Junta de Auditores de las Naciones Unidas sobre los estados financieros del Fondo del ejercicio que acabó el 31 de diciembre 2018**

8. El Informe de la Junta de Auditores de las Naciones Unidas sobre las cuentas del Fondo del ejercicio que acabó el 31 de diciembre de 2018 (A/73/5/Add.7)<sup>3</sup> se terminó y se presentó al Director

<sup>2</sup> Este asunto se discute en el documento UNEP/OzL.Pro/ExCom/84/5

<sup>3</sup> <http://undocs.org/en/A/74/5/Add.7>

Ejecutivo del PNUMA. El informe incluyó una sección sobre los estados financieros del FML. El informe de auditoría es un informe sin reservas y ninguna de las observaciones de auditoría corresponde al Fondo.

**Recomendación**

9. El Comité Ejecutivo pudiera considerar oportuno:
  - (a) Tomar nota de los estados financieros del Fondo Multilateral al 31 de diciembre de 2018, preparados de conformidad con las Normas Internacionales de Contabilidad del Sector Público, y de la declaración certificada de los ingresos y desembolsos de las contribuciones adicionales destinados al apoyo de corto plazo para la ejecución de la reducción de HFC por separado, de conformidad con la decisión 83/4.b) que figuran en el documento UNEP/OzL.Pro/ExCom/84/6; y
  - (b) Pedir al Tesorero que anote en las cuentas de 2019 del Fondo Multilateral las diferencias entre los estados financieros provisionales de los organismos de ejecución para 2018 y sus estados finales para 2017, como se recoge en la Tabla 1 del documento UNEP/OzL.Pro/ExCom/84/6.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2018 STATEMENT OF INCOME AND EXPENDITURE <sup>(1)</sup> (Thousands of United States dollars)			
INCOME	2018	2017	1991- 2018
Agreed contributions <sup>(2)</sup>	168.288	164.395	3.706.857
Interest income	4.021	2.984	223.820
Exchange gain/(loss) <sup>(3)</sup>	1.879	(15.507)	(31.870)
Miscellaneous income	0	1.454	32.766
<b>TOTAL INCOME</b>	<b>174.188</b>	<b>153.326</b>	<b>3.931.573</b>
EXPENDITURE			
UNEP managed activities <sup>(4)</sup>	18.068	18.491	292.727
UNDP managed activities <sup>(4)</sup>	24.170	36.621	825.642
UNIDO managed activities <sup>(4)</sup>	44.899	35.529	866.367
World Bank managed activities <sup>(4)</sup>	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
<b>TOTAL EXPENDITURE</b>	<b>102.160</b>	<b>120.812</b>	<b>3.360.268</b>
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

<sup>(1)</sup> 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

<sup>(2)</sup> 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.

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

<sup>(4)</sup> 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		
<b>TOTAL CURRENT ASSETS</b>	<b>283.405</b>	<b>191.062</b>
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
<b>TOTAL NON CURRENT ASSETS</b>	<b>174.342</b>	<b>193.588</b>
<b>TOTAL ASSETS</b>	<b>457.747</b>	<b>384.650</b>
LIABILITIES		
Accounts payable and accrued payables	243	387
Advance receipts	28.852	27.634
Employee benefits	58	65
<b>TOTAL LIABILITIES</b>	<b>29.153</b>	<b>28.086</b>
RESERVES AND FUND BALANCES		
Cumulative surplus		
<b>TOTAL RESERVES AND FUND BALANCES</b>	<b>428.594</b>	<b>356.564</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>457.747</b>	<b>384.650</b>

\*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	<b>Sub-Total</b>	<b>3.267.216</b>	<b>-</b>	<b>2.602.466</b>	<b>664.750</b>	<b>-</b>	<b>664.750</b>	
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	<b>Sub-Total</b>	<b>175.000</b>	<b>-</b>	<b>126.115</b>	<b>48.885</b>	<b>-</b>	<b>48.885</b>	
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
	<b>Sub-Total</b>	<b>946.431</b>	<b>-</b>	<b>555.076</b>	<b>391.355</b>	<b>-</b>	<b>391.355</b>	Overall savings due to US\$/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 <sup>nd</sup> meeting paid in 2019
1335	Temporary Assistance	18.800		18.548	252		252	
	<b>Sub-Total</b>	<b>730.400</b>	<b>-</b>	<b>647.056</b>	<b>83.344</b>	<b>79.849</b>	<b>3.495</b>	
1399	<b>TOTAL ADMINISTRATIVE SUPPORT</b>	<b>1,676.831</b>	<b>-</b>	<b>1,202.132</b>	<b>474.699</b>	<b>79.849</b>	<b>394.850</b>	

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	<b>Sub-Total</b>	<b>258.000</b>	-	<b>118.485</b>	<b>139.515</b>	-	<b>139.515</b>	
1999	<b>COMPONENT TOTAL</b>	<b>5.377.047</b>	-	<b>4.049.197</b>	<b>1.327.849</b>	<b>79.849</b>	<b>1.248.000</b>	
20	CONTRACTUAL COMPONENT							
2100	Sub-contracts							
	01 Treasury services (Decision 59/51(b))	500.000		500.000	0		0	
	02 Corporate consultancies							
2999	<b>COMPONENT TOTAL</b>	<b>500.000</b>	-	<b>500.000</b>	-	-		
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	<b>COMPONENT TOTAL</b>	<b>165.000</b>	-	<b>141.068</b>	<b>23.932</b>	-	<b>23.932</b>	
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	<b>Sub-Total</b>	<b>22.815</b>	-	<b>6.172</b>	<b>16.643</b>	<b>7.734</b>	<b>8.909</b>	
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	<b>Sub-Total</b>	<b>18.850</b>	<b>11.005</b>	<b>32.602</b>	<b>(2.747)</b>	-	<b>(2.747)</b>	
4300	Premises							
	01 Rental of office premises**	870.282		679.772	190.510		190.510	Savings due to exchange rate gain of US\$/Can\$
	<b>Sub-Total</b>	<b>870.282</b>	-	<b>679.772</b>	<b>190.510</b>	-	<b>190.510</b>	
4999	<b>COMPONENT TOTAL</b>	<b>911.947</b>	<b>11.005</b>	<b>718.546</b>	<b>204.406</b>	<b>7.734</b>	<b>196.672</b>	
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	<b>Sub-Total</b>	<b>49.100</b>	-	<b>25.089</b>	<b>24.011</b>	<b>8.100</b>	<b>15.911</b>	
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	<b>Sub-Total</b>	<b>10.710</b>	-	<b>2.497</b>	<b>8.213</b>	-	<b>8.213</b>	
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	<b>Sub-Total</b>	<b>92.587</b>	-	<b>23.282</b>	<b>69.305</b>	-	<b>69.305</b>	
5400	Hospitality and Entertainment							
	01 Hospitality costs	16.800		14.977	1.823	1.823	0	Hospitality costs for 83 <sup>rd</sup> meeting settled in 2019
5499	<b>Sub-Total</b>	<b>16.800</b>	-	<b>14.977</b>	<b>1.823</b>	<b>1.823</b>	<b>0</b>	
5999	<b>COMPONENT TOTAL</b>	<b>169.197</b>	-	<b>65.845</b>	<b>103.352</b>	<b>9.923</b>	<b>93.429</b>	
<b>GRAND TOTAL</b>		<b>7.123.191</b>	<b>11.005</b>	<b>5.474.656</b>	<b>1.659.539</b>	<b>97.506</b>	<b>1.562.033</b>	
	Programme support costs (9%)	379.228		316.713	62.515		62.515	Proportional to actual staff costs based on 9% PSC
<b>COST TO MULTILATERAL FUND</b>		<b>7.502.419</b>	<b>11.005</b>	<b>5.791.369</b>	<b>1.722.054</b>	<b>97.506</b>	<b>1.624.548</b>	Includes US\$ 100,000 per dec 79/47 from the additional contribution for the fast start
	<b>Previous budget schedule</b>	<b>7.402.419</b>						Implementation of the Kigali Amendment
	<b>Increase/decrease</b>	<b>100.000</b>						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	
<b>PROJECT TOTAL</b>		<b>174.780</b>	<b>0</b>	<b>152.865</b>	<b>21.915</b>	<b>0</b>	<b>21.915</b>	
<b>GRAND TOTAL</b>		<b>7.677.199</b>	<b>11.005</b>	<b>5.944.234</b>	<b>1.743.969</b>	<b>97.506</b>	<b>1.646.463</b>	



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
<b>TOTAL INCOME</b>	<b>13.890.485</b>	<b>39.101.202</b>	<b>907.188.989</b>
<b>TOTAL EXPENDITURE</b>	<b>44.899.295</b>	<b>35.400.163</b>	<b>846.848.839</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(31.008.810)</b>	<b>3.701.039</b>	<b>60.340.150</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(31.008.810)</b>	<b>3.701.039</b>	<b>60.340.150</b>
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	<b>(31.008.810)</b>	<b>3.701.039</b>	<b>60.340.150</b>
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
<b>TOTAL INCOME</b>	<b>28.276.749</b>	<b>15.166.562</b>	<b>351.124.435</b>
<b>TOTAL EXPENDITURE</b>	<b>18.068.023</b>	<b>19.817.261</b>	<b>291.320.463</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>10.208.726</b>	<b>(4.650.699)</b>	<b>59.803.972</b>
Prior period adjustments	0	0	0
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>10.208.726</b>	<b>(4.650.699)</b>	<b>59.803.972</b>
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
<b>TOTAL INCOME*</b>	<b>35.578.959</b>	<b>22.383.883</b>	<b>934.192.374</b>
<b>TOTAL EXPENDITURE</b>	<b>24.169.687</b>	<b>35.162.276</b>	<b>811.470.932</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>11.409.272</b>	<b>(12.778.393)</b>	<b>122.721.442</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>11.409.272</b>	<b>(12.778.393)</b>	<b>122.721.442</b>
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
<b>Fund balance, end of period</b>	<b>122.721.442</b>	<b>111.312.170</b>	<b>122.721.442</b>

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
<b>TOTAL INCOME</b>	<b>26.613.054</b>	<b>15.228.017</b>	<b>1.291.222.683</b>
<b>TOTAL EXPENDITURE</b>	<b>11.193.709</b>	<b>20.920.375</b>	<b>1.237.741.650</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>15.419.345</b>	<b>(5.692.358)</b>	<b>53.481.033</b>
<b>NET EXCESS OF INCOME OVER EXPENDITURE</b>	<b>15.419.345</b>	<b>(5.692.358)</b>	<b>53.481.033</b>
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	<b>(5.692.358)</b>	53.481.033
<b>Fund balance, end of period</b>	<b>53.481.033</b>	<b>38.061.688</b>	<b>53.481.033</b>