



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

Distr.
GENERAL

UNEP/OzL.Pro/ExCom/93/5
28 de noviembre de 2023



ESPAÑOL
ORIGINAL: INGLÉS

COMITÉ EJECUTIVO DEL FONDO MULTILATERAL
PARA LA APLICACIÓN DEL
PROTOCOLO DE MONTREAL

Nonagésima tercera reunión
Montreal, 15 – 19 de diciembre de 2023
Cuestión 4 c) i) del orden del día provisional¹

CUENTAS FINALES DE 2022

Introducción

1. Este documento presenta las cuentas finales del Fondo Multilateral para el ejercicio que finalizó el 31 de diciembre de 2022. El Anexo I del presente documento consta de los cuadros siguientes:

Cuadro 1.1	Estado de los ingresos y de los gastos de 2022
Cuadro 1.2	Estado de la situación financiera de 2022
Cuadro 1.3	Gastos de la Secretaría en 2022
Cuadro 1.4	Subcuentas de actividades gestionadas por el PNUD durante 1991-2022
Cuadro 1.5	Subcuentas de actividades gestionadas por el PNUMA durante 1991-2022
Cuadro 1.6	Subcuentas de actividades gestionadas por la ONUDI durante 1991-2022
Cuadro 1.7	Subcuentas de actividades gestionadas por el Banco Mundial durante 1991-2022

2. En el Cuadro 1.1 se presenta información sobre las contribuciones convenidas bajo la categoría de ingresos. La pérdida en el mecanismo de tipos de cambio fijos en 2022 es de 820.068 \$EUA. Este cuadro recoge también los datos agregados sobre la Secretaría y los gastos de los organismos de ejecución; y el saldo neto del Fondo Multilateral al final del ejercicio de 2022.

3. El Cuadro 1.2 presenta el estado en que se encuentran las promesas voluntarias estimadas por cobrar, las cuales ascienden a 22.958.400 \$EUA. Esta cifra resulta después de deducir del monto total acumulado por cobrar de 205.020.059 \$EUA la cantidad de 182.061.659 \$EUA, como provisión para las cuentas de cobro dudoso de conformidad con las Normas Internacionales de Contabilidad para el Sector Público (IPSAS).

4. En el Cuadro 1.3 se presentan los gastos reales con cargo al presupuesto de la Secretaría de 2022 aprobado en la decisión 88/6 b) i). En la 93ª reunión no ha habido ninguna devolución al Fondo Multilateral del presupuesto de la Secretaría. Conforme a la decisión 88/10 a) y b), se aprobó un presupuesto de 144.500 \$EUA y un monto reasignado de 15.000 \$EUA para la labor de Supervisión y Evaluación para el año

¹ UNEP/OzL.Pro/ExCom/93/5

2022. De los cuales se han reasignado 43.000 \$EUA a 2023 y se han devuelto 51.558 \$EUA a la 93ª reunión.

5. Los Cuadros 1.4 a 1.7 incluyen las cuentas provisionales de 2022 de los organismos de ejecución presentadas al Tesorero hasta finales de enero de 2023. Dado que las cuentas finales de los organismos de ejecución se presentaron después del cierre de las cuentas del Programa de las Naciones Unidas para el Medio Ambiente (PNUMA) 2022, en las cuentas finales del PNUMA se consignaron únicamente las cuentas provisionales presentadas por los organismos de ejecución en enero de 2023. En la Tabla 1 se presenta la diferencia entre las cuentas provisionales y las cuentas finales de 2022 de los organismos de ejecución para el total de ingresos y gastos, que se consignará en las cuentas de 2023.

Tabla 1. Diferencias entre las cuentas provisionales y las cuentas finales de 2022 de los organismos de ejecución para el total de ingresos y gastos (\$EUA)

Organismo	Provisional	Final	Diferencia
Ingresos			
PNUD	1.022.503.901	1.022.961.778	457.877
PNUMA	409.306.117	425.890.194	16.584.077
ONUDI	1.021.469.488	1.021.469.488	-
Banco Mundial	1.313.416.921	1.313.416.921	-
Gastos			
PNUD	968.978.553	969.810.529	831.976
PNUMA	371.939.820	374.710.885	2.771.065
ONUDI	921.557.286	921.243.753	(313.533)
Banco Mundial	1.292.010.477	1.292.010.477	-

Informe de la Junta de Auditores de las Naciones Unidas sobre los estados financieros del Fondo del ejercicio que acabó el 31 de diciembre 2022

6. El informe financiero y los estados financieros auditados para el ejercicio terminado el 31 de diciembre de 2022 y el Informe de la Junta de Auditores del Fondo del PNUMA fueron presentados a la Septuagésima Séptima Sesión de la Asamblea General de las Naciones Unidas (A/78/5/Add.7).² El informe presentado a la Asamblea General incluyó una revisión exhaustiva de los estados financieros del Fondo Multilateral. Ninguna de las principales conclusiones y recomendaciones del informe se refiere al Fondo.

7. A 31 de diciembre de 2022, la contribución pendiente por cobrar del Fondo asciende a 205 millones de \$EUA. De conformidad con la orientación corporativa de las Naciones Unidas para los instrumentos financieros de IPSAS:

"Las decisiones sobre el paso a pérdidas se consideran a nivel de la dirección, o si se trata de contribuciones voluntarias o estimadas de los Estados miembros, en el marco de la Asamblea General o de Entidad Ejecutiva, según corresponda. En consecuencia, un saldo por cobrar no se debe pasar a pérdidas a menos que se adopten las aprobaciones apropiadas".

8. Por lo tanto, el PNUMA, como Tesorero, vuelve a llamar la atención del Comité Ejecutivo sobre esta cuestión.

² <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N23/148/92/PDF/N2314892.pdf?OpenElement>

Recomendación

9. El Comité Ejecutivo puede estimar oportuno:
 - a) Tomar nota de los estados financieros auditados finales del Fondo Multilateral al 31 de diciembre de 2022 elaborados según las Normas Internacionales de Contabilidad del Sector Público y que recoge el documento UNEP/OzL.Pro/ExCom/93/5; y
 - b) Solicitar al Tesorero consignar en las cuentas del ejercicio 2023 del Fondo Multilateral las diferencias entre los estados financieros provisionales presentados por los organismos de ejecución para 2022 y los estados finales para 2022 que recoge la tabla 1 del documento UNEP/OzL.Pro/ExCom/93/5; y
 - c) Tomar nota de que el informe financiero de auditoría de 2022 del PNUMA se refiere al asunto de las cuentas pendientes de cobrar.
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SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2022 STATEMENT OF INCOME AND EXPENDITURE ⁽¹⁾ (Thousands of United States dollars)			
INCOME	2022	2021	1991- 2022
Agreed contributions ⁽²⁾	155,470	155,273	4,338,979
Interest income	4,747	2,045	248,200
Exchange gain/(loss) ⁽³⁾	(820)	0	(30,208)
Miscellaneous income	19	36	32,821
TOTAL INCOME	159,416	157,354	4,589,792
EXPENDITURE			
UNEP Managed Activities ⁽⁴⁾	23,140	18,592	372,095
UNDP Managed Activities ⁽⁴⁾	28,268	28,836	947,772
UNIDO Managed Activities ⁽⁴⁾	27,501	30,329	977,439
World Bank Managed Activities ⁽⁴⁾	9,976	5,245	1,282,973
Secretariat	7,605	6,059	153,628
Increase (Decrease) on bad debt provision	2,977	(3,184)	3,317
Bank charge	32	71	5,188
TOTAL EXPENDITURE	99,499	85,948	3,742,412
Excess of income over expenditure	59,917	71,406	847,380
Prior period adjustments	0	0	(142,713)
Net excess of income over expenditure	59,917	71,406	704,667
Fund balance, beginning of period	644,750	573,344	0
Fund balance, end of period	704,667	644,750	704,667

⁽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 accounts.

⁽²⁾ Agreed contributions includes: US \$1,015,163 voluntary contribution (cost differential) from the Government of Canada.

⁽³⁾ The exchange loss for 2022 is in respect of the realized FERM loss

⁽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 30 September of the following year.

SCHEDULE 1.2

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

2022 STATEMENT OF ASSETS AND LIABILITIES

(Thousands of United States dollars)

ASSETS	2022	2021
Current Assets:		
Cash and term deposits	414,499	403,179
Voluntary pledges receivable*	22,958	29,016
Inter-fund balance receivable		
Other accounts receivable	75	768
Other assets - deferred charges		
Promissory notes - short term		
Advance or prepayments	96	55
Operating funds provided to implementing agencies - current	78,237	83,177
Other current assets		
TOTAL CURRENT ASSETS	515,865	516,195
Non current Assets:		
Investments	160,669	65,748
Promissory notes - long term		
Operating funds provided to implementing agencies - non current	99,271	109,089
Property, plant and equipment	30	29
TOTAL NON CURRENT ASSETS	259,970	174,866
TOTAL ASSETS	775,835	691,061
LIABILITIES		
Accounts payable and accrued payables	288	2,134
Advance receipts	70,507	44,085
Employee benefits	373	92
TOTAL LIABILITIES	71,168	46,311
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	704,667	644,750
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	775,835	691,061

*The Voluntary contribution receivable shown is the gross receivable; US \$205,020,059 less the cumulative provision to doubtful account amounting US \$182,061,659.

SCHEDULE 1.3
A. 2022 MLF EXPENSES (US\$)

		Approved 2022 budget per ExCom decision 88/6	Rephased amount from the 2021 budget	Actual 2022 expenditures (UMOJA)	Unspent balance 2022 (A)+(B)-(C)	Amount to rephase to 2023 budget not to be returned	To be returned to the Fund (D)-(E)	Comments
		A	B	C	D	E	F	
10	PERSONNEL COMPONENT*							
1100	Project Personnel (Title & Grade)							
01	Chief Officer (D2)	255,011		393,108	-138,097		-138,097	Overlap
02	Deputy Chief Officer (D1)	251,665	17,892	287,075	-17,518	1,548	-19,066	
03	Programme Management Officer (P4)	177,922	6,075	190,183	-6,186	7,291	-13,477	
04	Senior Programme Management Officer (P5)	227,420		247,924	-20,504		-20,504	
05	Senior Programme Management Officer (P5)	227,420		232,783	-5,363		-5,363	
06	Senior Programme Management Officer (P5)	227,420		257,561	-30,141	12,904	-43,045	
07	Senior Programme Management Officer (P5)	227,420		219,728	7,692		7,692	
08	Information Management Officer (P4)	204,984	1,673	172,707	33,950	1,326	32,624	
09	Senior Administrative and Fund Management Officer (P5)	204,044	7,321	202,481	8,884		8,884	Overlap
10	Senior Monitoring and Evaluation Officer (P5)	227,420	4,432	216,373	15,479		15,479	
11	Programme Management Officer (P3)	139,768		143,865	-4,097		-4,097	
12	Chief, Information Systems Unit (P4)	150,896		193,309	-42,413		-42,413	Overlap
13	Programme Management Officer (P4)	177,215		230,279	-53,064		-53,064	
14	Associate Administrative Officer (P2)	121,610		134,501	-12,891		-12,891	
15	Programme Management Officer (P3)	121,610		145,894	-24,284		-24,284	
98	Prior Year			164,736	-164,736	5,297	-170,033	
1199	Sub-Total	2,941,824	37,393	3,432,507	(453,290)	28,366	(481,656)	
1200	Consultants							
01	Projects and technical reviews etc.	75,000	18,000	71,500	21,500		21,500	
1299	Sub-Total	75,000	18,000	71,500	21,500	-	21,500	
1300	Administrative Support Personnel*							
01	Administrative Assistant (G7)	-						
01	Meeting Services Assistant (G7)	95,860		89,322	6,538		6,538	
02	Programme Management Assistant (G6)	90,704		71,653	19,051		19,051	
03	Programme Management Assistant (G5)	76,048		64,679	11,369		11,369	
04	Programme Management Assistant (G5)	71,007		58,635	12,372		12,372	
05	Information Technology Assistant (G6)	90,705		69,885	20,820		20,820	
06	Programme Management Assistant (G5)	75,048		65,015	10,033		10,033	
07	Administrative Assistant (G6)	80,507		77,933	2,574		2,574	
08	Administrative Assistant (G5)	61,339		69,767	-8,428		-8,428	
10	Database Assistant (G7)	-			0		0	
09	Programme Management Assistant (G5)	71,007		32,808	38,199		38,199	
12	Senior Finance and Budget Assistant (G7)	-			0		0	
10	Programme Management Assistant (G5)	71,007		48,043	22,964		22,964	
11	Programme Management Assistant (G6)	68,939		69,554	-615		-615	
12	Senior Human Resources Assistant (G7)	-				2,005	-2,005	
	Sub-Total	852,173	-	717,294	134,879	2,005	582,415	
1330	Conference Servicing Cost							
1333	Meeting Services: ExCom	355,800	72,946	355,873	72,874		72,874	
1334	Meeting Services: ExCom	355,800	67,247	355,872	67,175	949	66,226	
1336	Meeting Services: ExCom	355,800	41,072	422,249	-25,377	32,679	-58,056	
1335	Temporary Assistance	28,200	6,839	39,701	-4,662		-4,662	
1335	ExCom costs							
	Sub-Total	1,095,600	188,104	1,173,695	110,009	33,628	76,381	
1399	TOTAL ADMINISTRATIVE SUPPORT	1,947,773	188,104	1,890,989	244,888	35,633	658,796	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$408,444 based on 2022 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

		Approved 2022 budget per ExCom decision 88/6	Rephased amount from the 2021 budget	Actual 2022 expenditures (UMOJA)	Unspent balance 2022 (A)+(B)-(C)	Amount to rephase to 2023 budget not to be returned	To be returned to the Fund (D)-(E)	Comments
1600	Travel on official business							
	01	Mission costs	208,000	146,227	61,773	3,982	57,791	
	02	Network meetings (4)	50,000		50,000		50,000	
1699		Sub-Total	258,000	-	146,227	111,773	3,982	107,791
1999		COMPONENT TOTAL	5,222,597	243,497	5,541,223	(75,129)	67,981	306,431
20	CONTRACTUAL COMPONENT							
2100	Sub-contracts							
	01	Treasury services (decision 59/51(b))	500,000	500,000	0		0	
	02	Corporate consultancies						
2200	Subcontracts							
	01	Various studies						
	02	Corporate contracts	-					
2999		COMPONENT TOTAL	500,000	-	500,000	-	-	0
30	MEETING PARTICIPATION COMPONENT							
3300	Travel and DSA for Article 5 delegates to Executive Committee meetings							
	01	Travel of Chairperson and Vice-Chairperson	15,000		15,000		15,000	
	02	Executive meetings (2)	225,000	220,457	4,543		4,543	
3999		COMPONENT TOTAL	240,000	-	220,457	19,543	-	19,543
40	EQUIPMENT COMPONENT							
4100	Expendables							
	01	Office stationery	7,000	3,188	3,812	2,764	1,049	
	02	Computer expendable (software, accessories, hubs, switches,	10,530	309	10,221		10,221	
4199		Sub-Total	17,530	-	3,497	14,033	2,764	11,269
4200	Non-Expendable Equipment							
	01	Computers, printers	13,000	227	12,773		12,773	
	02	Other expendable equipment (shelves, furnitures)	5,850	720	5,130		5,130	
4299		Sub-Total	18,850	-	947	17,903	-	17,903
4300	Premises							
	01	Rental of office premises**	870,282	717,413	152,869		152,869	
		Sub-Total	870,282	-	717,413	152,869	-	152,869
4999		COMPONENT TOTAL	906,662	-	721,857	184,805	2,764	182,041
50	MISCELLANEOUS COMPONENT							
5100	Operation and Maintenance of Equipment							
	01	Computers and printers, etc. (toners, colour printer)	8,100	540	7,560		7,560	
	02	Maintenance of office premises	8,000	9,575	-1,575		-1,575	
	03	Rental of photocopiers (office)	10,000	5,376	4,624		4,624	
	04	Telecommunication equipment rental	8,000		8,000		8,000	
	05	Network maintenance	10,000	5,640	3,583	12,057	12,057	
5199		Sub-Total	44,100	5,640	19,074	30,666	-	30,666
5200	Reproduction Costs							
	01	ExCom and reports to MOP	10,710		10,710		10,710	
5299		Sub-Total	10,710	-	-	10,710	-	10,710
5300	Sundries							
	01	Communications	45,000	25,147	19,853		19,853	
	02	Freight charges	6,000	1,074	4,926	1,074	3,852	
	03	Bank charges	2,500	66	2,434		2,434	
	05	Staff training	20,137	5,334	14,803		14,803	
	06	GST/PST (prior)		51,079	-51,079		-51,079	
	04	UMOJA		54,316	-54,316		-54,316	
5399		Sub-Total	73,637	-	137,016	(63,379)	1,074	(64,453)
5400	Hospitality and Entertainment							
	01	Hospitality costs	25,200	15,366	9,834	1,562	8,272	
5499		Sub-Total	25,200	-	15,366	9,834	1,562	8,272
5999		COMPONENT TOTAL	153,647	5,640	171,457	(12,170)	2,636	(14,805)
GRAND TOTAL			7,022,906	249,137	7,154,994	117,049	73,381	43,668
		Programme support costs (9%)	341,460		385,128	-43,668		-43,668
COST TO MULTILATERAL FUND			7,364,366	249,137	7,540,122	73,381	73,381	0

** Rental of premises will be offset by US \$575,304 (based on 2022) being covered by cost differential with Government of Canada, as well as the credit amount of US \$96,790 received from the brokerage company, leaving US \$45,318 to be charged to the MFL.

MONITORING AND EVALUATION BUDGET

			Approved 2022 budget per ExCom decision 88/10	Rephased amount from the 2021 budget	Actual 2022 expenditures (UMOJA)	Unspent balance 2022 (A)+(B)-(C)	Amount to rephase to 2023 budget not to be returned	To be returned to the Fund (D)-(E)	
SB-000190.01.01		Staff Travel	40,500		35,841	4,659		4,659	
SB-000190.02.02		Consultancy	55,000		7,000	48,000	33,000	15,000	
SB-000190.02.01		Consultancy		15,000	15,000	0		0	
SB-000190.02.04		Consultancy	15,000		5,000	10,000	10,000	0	
SB-000190.01.02		Consultancy Travel	19,000			19,000		19,000	
		Meeting Logistic	3,000			3,000		3,000	
SB-000190.03.01		Support to evaluation function	8,000		2,101	5,899		5,899	
		Miscellaneous	4,000			4,000		4,000	
		Total	144,500	15,000	64,942	94,558	43,000	51,558	
		Grand Total			7,605,064		116,381		

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2022 (US\$)			
INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	11,876,563	24,974,229	928,388,066
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	200,000	500,000	62,965,823
TOTAL INCOME	12,076,563	25,474,229	1,022,503,901
TOTAL EXPENDITURE	27,998,237	28,303,631	968,978,553
EXCESS OF INCOME OVER EXPENDITURE	-15,921,674	-2,829,402	53,525,348
NET EXCESS OF INCOME OVER EXPENDITURE	-15,921,674	-2,829,402	53,525,348
Fund balance, beginning of period	69,447,022	72,273,413	0
Adjustment on prior period income and expenditure	0	3,011	0
Add excess of income over expenditure	-15,921,674	-2,829,402	53,525,348
Fund balance, end of period	53,525,348	69,447,022	53,525,348

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2022 (US\$)			
INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	5,946,568	18,153,521	409,255,212
Interest earned	-167,727	-1,087,737	50,905
Other income	0	0	0
TOTAL INCOME	5,778,841	17,065,784	409,306,117
TOTAL EXPENDITURE	18,313,147	20,559,091	371,939,820
EXCESS OF INCOME OVER EXPENDITURE	-12,534,306	-3,493,307	37,366,297
Prior period adjustments		0	0
NET EXCESS OF INCOME OVER EXPENDITURE	-12,534,306	-3,493,307	37,366,297
Fund balance, beginning of period	49,900,603	53,393,910	0
Add excess of income over expenditure	-12,534,306		37,366,297
Adjustment on prior period income and expenditure	0	-3,493,307	0
Fund balance, end of period	37,366,297	49,900,603	37,366,297

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2022 (US\$)			
INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	21,279,222	26,806,382	979,067,144
Interest and miscellaneous income earned and retained	553,639	172,772	42,402,344
TOTAL INCOME*	21,832,861	26,979,154	1,021,469,488
TOTAL EXPENDITURE	28,205,898	30,399,836	921,557,286
EXCESS OF INCOME OVER EXPENDITURE	-6,373,037	-3,420,682	99,912,202
NET EXCESS OF INCOME OVER EXPENDITURE	-6,373,037	-3,420,682	99,912,202
Fund balance, beginning of period	106,285,239	109,001,351	0
Adjustment on prior year expenditure		-2,716,112	0
Add excess of income over expenditure	-6,373,037		99,912,202
Fund balance, end of period	99,912,202	106,285,239	99,912,202

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2022 (US\$)

INCOME	2022	2021	1991-2022
Cash transferred from the Multilateral Fund	7,450,882	0	1,220,220,011
Interest and miscellaneous income earned and retained (investment income)	9,053,380	65,978	93,196,910
TOTAL INCOME	16,504,262	65,978	1,313,416,921
TOTAL EXPENDITURE	19,122,909	5,245,164	1,292,010,477
EXCESS OF INCOME OVER EXPENDITURE	-2,618,647	-5,179,186	21,406,444
NET EXCESS OF INCOME OVER EXPENDITURE	-2,618,647	-5,179,186	21,406,444
Fund balance, beginning of period	24,025,091	29,204,277	0
Add excess of income over expenditure	-2,618,647	-5,179,186	21,406,444
Fund balance, end of period	21,406,444	24,025,091	21,406,444