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COMITE EXECUTIF
DU FONDS MULTILATERAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTREAL
Soixante-dix-septième réunion
Montréal, 28 novembre – 2 décembre 2016

COMPTES FINAUX DE 2015

Introduction

1. Ce document comprend les deux parties suivantes :

Partie I : Comptes finaux du Fonds multilatéral (FML) pour 2015

Partie II : Rapport du Comité des commissaires aux comptes de l'ONU sur les comptes du Fonds pour l'année se terminant au 31 décembre 2015

Partie I : Comptes finaux du Fonds multilatéral pour 2015

2. L'Annexe I au présent document comprend les tableaux suivants :

- a) Tableau 1.1 : État des revenus et des dépenses
- b) Tableau 1.2 : État de la situation financière pour 2015
- c) Tableau 1.3 : Dépenses du FML pour 2015
- d) Tableau 1.4 : Comptes auxiliaires des activités gérées par le PNUD pour 1991-2015
- e) Tableau 1.5 : Comptes auxiliaires des activités gérées par le PNUE pour 1991-2015
- f) Tableau 1.6 : Comptes auxiliaires des activités gérées par l'ONUDI pour 1991-2015
- g) Tableau 1.7 : Comptes auxiliaires des activités gérées par la Banque mondiale pour 1991-2015

Les documents de présession du Comité exécutif du Fonds multilatéral aux fins d'application du Protocole de Montréal sont présentés sous réserve des décisions pouvant être prises par le Comité exécutif après leur publication.

3. Le tableau 1.1 fournit des informations sur les contributions convenues dans la catégorie des revenus. La perte au titre du mécanisme de taux de change fixe a été de 20 937 000 \$US en 2015 par rapport à 1 784 000 \$US en 2014, ce qui est attribuable au raffermissement du dollar américain en 2015 par rapport aux autres devises dans lesquelles une part importante des contributions avait été reçue. Ce tableau présente aussi les données globales sur les dépenses du Secrétariat et des agences d'exécution ainsi que le solde net du Fonds à la fin de 2015.

4. Le Tableau 1.2 présente l'état des contributions volontaires à venir qui s'élevait à 11 427 124 \$US. Ce montant est obtenu en soustrayant du montant total global à recevoir de 188 082 048 \$US, la provision de 176 654 924 \$US pour les comptes douteux, conformément aux Normes comptables internationales du secteur public (IPSAS). Le Tableau indique aussi les billets à ordre déposés et classés en deux catégories, court terme (8 787 000 \$US) et long terme (1 433 000 \$US), pour un montant total global de 10 220 000 \$US.

5. Le tableau 1.3 présente les dépenses réelles du budget du Secrétariat en 2015, telles qu'approuvées par la décision 72/43 c). Bien que le solde non dépensé soit de 1 879 353 \$US, un montant de 402 099 \$US encouru en 2015 n'avait pas été dépensé en 2015; donc le remboursement au Fonds multilatéral à la 77^e réunion s'élève à 1 477 253 \$US et comprend 1 449 117 \$US provenant du budget du Secrétariat et 28 136 \$US provenant du budget Suivi et évaluation. Un montant supplémentaire de 25 934 \$US qui représente la différence de coût entre P4 et P5 sera remboursé en 2016 sur les honoraires du Trésorier.

6. Les tableaux 1.4 à 1.7 contiennent les comptes finaux des agences d'exécution remis au Trésorier en date de fin septembre 2016. Puisque les comptes finaux des agences d'exécution ont été remis après la clôture des comptes de 2015 du PNUE, seuls les comptes provisoires remis par les agences d'exécution en janvier 2016 ont été inscrits dans les comptes finaux du PNUE. Le tableau 1 présente les différences entre les comptes provisoires et les comptes finaux de 2015 des agences d'exécution pour les revenus et les dépenses globales et elles doivent être inscrites dans les comptes de 2016.

Tableau 1. Différences entre les comptes provisoires et finaux de 2015 pour les revenus et les dépenses globales (\$US)

Agence	Provisoires	Finaux	Différence
Revenus			
PNUD	809 130 012	809 235 358	105 346
PNUE	284 585 939	285 596 881	1 010 942
ONUDI	835 559 624	835 506 101	(53 523)
Banque mondiale	1 216 699 888	1 216 699 888	0
Total des revenus	3 145 975 463	3 147 038 228	1 062 765
Dépenses			
PNUD	736 303 454	737 061 417	757 963
PNUE	238 749 671	241 413 946*	2 664 275
ONUDI	725 074 682	725 575 061	500 379
Banque mondiale	1 152 079 747	1 152 079 747	0
Total des dépenses	2 852 207 554	2 856 130 171	3 922 617

* Inclut un ajustement de 30 843 315 \$US suite à la décision 75/70 c) qui autorise le Trésorier à retraiter le solde des dépenses de 2014, de façon à ce que les comptes de l'ONUDI pour 2014 satisfassent aux exigences des Normes IPSAS.

Partie II : Rapport du Comité des commissaires aux comptes de l'ONU sur les comptes du Fonds pour l'année se terminant au 31 décembre 2015

7. Le rapport du Comité des commissaires aux comptes de l'ONU sur les comptes du Fonds pour l'année se terminant au 31 décembre 2015 a été finalisé et remis au directeur exécutif du PNUE¹. Le rapport incluait une section sur les comptes du FML concernant les créances dues de longue date pour des cotisations établies. Le rapport a fait référence aux recommandations de l'audit des années antérieures sur les pertes portées à l'attention du Comité exécutif par le PNUE à plusieurs réunions. Bien que le Comité exécutif ait convenu de respecter les politiques² IPSAS de l'ONU, y compris les provisions pour créances douteuses, il n'approuve pas l'annulation de toute obligation due par les parties. Par conséquent, toutes les créances doivent être maintenues et leur recouvrement doit se poursuivre par des discussions et des négociations lors des réunions du Comité exécutif.

8. En dépit de l'explication fournie au Bureau des commissaires aux comptes sur les décisions déjà prise par le Comité exécutif de ne pas annuler les contributions en souffrance de longue date³, le Bureau a réitéré qu' "en raison de l'incertitude quant à la possibilité de recouvrer les montants dus depuis 2010, la Gestion doit obtenir la position du Comité exécutif sur cette question et la présenter correctement dans les états financiers". Par conséquent, le Trésorier a proposé une recommandation que le Comité exécutif pourrait souhaiter examiner, similaire aux décisions précédentes à ce sujet.

Recommandations

9. Le Comité exécutif pourrait souhaiter :

- a) Prendre note :
 - i) des états financiers finaux du Fonds multilatéral en date du 31 décembre 2015, préparés conformément aux Normes comptables internationales du secteur public, tels que contenus dans le document UNEP/OzL.Pro/ExCom/77/72;
 - ii) du rapport du Bureau des commissaires aux comptes de l'ONU pour l'année se terminant au 31 décembre 2015, remis au PNUE;
 - iii) du commentaire et de la recommandation du Bureau des commissaires aux comptes, indiquant que le PNUE devrait porter la question des contributions dues de longue date à l'attention du Comité exécutif pour examen ou annulation et de la réponse subséquente du PNUE tenant compte des observations du Secrétariat sur cette question;
- b) Demander au Trésorier d'inscrire dans les comptes du Fonds multilatéral pour 2016 les différences entre les états financiers provisoires et finaux des agences d'exécution pour 2015, telles que reflétées dans le tableau 1 du document UNEP/OzL.Pro/ExCom77/72; et
- c) Demander au Comité exécutif de faire rapport à la 29^e Réunion des Parties au Protocole de Montréal sur l'observation et la recommandation à l'effet que "le PNUE porte la question à l'attention du Comité exécutif du FML pour examen ou annulation".

¹ <http://www.un.org/fr/auditors/board/auditors-reports.shtml>

² Politique IPSAS des Nations Unies 18.4.3 j) exige que les décisions d'annulation soient examinées au niveau de la gestion ou dans le cas de contributions établies ou volontaires des états membres, au niveau de l'Assemblée générale ou de l'organe exécutif, le cas échéant.

³ Une explication complète sur les observations du Bureau des commissaires aux comptes a été préparée conjointement par le Secrétariat et le Trésorier et remise au PNUE le 1 juillet 2016.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2015 STATEMENT OF REVENUE AND EXPENSES (in US\$) ⁽¹⁾ (Thousands of United States dollars)			
INCOME	2015	2014	1991- 2015
Agreed contributions ⁽²⁾	146,644	133,273	3,237,169
Interest income	1,694	1,949	215,995
Exchange gain/(loss) ⁽³⁾	(20,937)	(1,784)	(2,268)
Miscellaneous income	2	21	31,289
TOTAL INCOME	127,403	133,459	3,482,185
EXPENDITURE			
UNEP Managed Activities ⁽⁴⁾	9,009	14,939	240,121
UNDP Managed Activities ⁽⁴⁾	36,059	35,342	735,832
UNIDO Managed Activities ⁽⁴⁾	23,190	44,555	756,900
World Bank Managed Activities ⁽⁴⁾	47,883	47,065	1,152,190
Secretariat	5,196	5,717	109,756
Increase on bad debt provision	2,097	(3,645)	(1,548)
Exchange loss on outstanding promissory notes ⁽⁵⁾	1,417	3,650	5,067
TOTAL EXPENDITURE	124,851	147,623	2,998,318
Excess of income over expenditure	2,552	(14,164)	483,867
Prior period adjustments	30,717	(3,986)	(146,179)
Net excess of income over expenditure	33,269	(18,150)	337,688
Fund balance, beginning of period	304,419	322,569	0
Fund balance, end of period	337,688	304,419	337,688

⁽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 \$1.023 million voluntary contribution (cost differential) from the Government of Canada.

⁽³⁾ The Exchange loss for 2015 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.

⁽⁵⁾ This loss is unrealized and recognized because of IPSAS requirements otherwise, it will be realized as FERM loss when PN are encashed.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2015 STATEMENT OF FINANCIAL POSITION		
(Thousands of United States dollars)		
ASSETS	2015	2014
Current Assets		
Cash and term deposits	36,863	38,762
Voluntary pledges receivable*	11,427	26,428
Inter-fund balance receivable		
Other accounts receivable		
Other assets - deferred charges		
Promissory notes - short term	8,787	20,120
Advance or prepayments	113	321
Operating funds provided to implementing agencies - current	134,433	116,500
Other current assets	1,248	
TOTAL CURRENT ASSETS	192,871	202,131
Non current Assets		
Investments	18,678	22,308
Promissory notes - long term	1,433	8,655
Operating funds provided to implementing agencies - non current	147,738	104,220
Property, plant and equipment	34	96
TOTAL NON CURRENT ASSETS	167,883	135,279
TOTAL ASSETS	360,754	337,410
LIABILITIES		
Accounts payable and accrued payables	319	12,950
Advance receipts	22,697	19,857
Employee benefits	36	57
Other accounts payable	14	127
TOTAL LIABILITIES	23,066	32,991
RESERVES AND FUND BALANCES	335,262	
Cumulative surplus	2,426	
TOTAL RESERVES AND FUND BALANCES	337,688	304,419
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	360,754	337,410

*The voluntary pledges receivable is the gross receivable, i.e. US \$188,082,048 less the provision to doubtful account amounting to US \$176,654,924.

SCHEDULE 1.3

A. 2015 MLF EXPENSES

		Approved 2015 budget per excom decision 72/43(c) (A)	Revised 2015 budget within 20% limit transfers between line under the Chief Officer's authority (B)	Actual 2015 expenditures (IMIS & UMOJA) (C)	Unspent balance 2015 (B) - (C) (D)	Unrecorded expenditures in 2015 not to be returned (E)	To be returned to the Fund (D) - (F)	Comments
10	PERSONNEL COMPONENT							
1100	Project Personnel (Title & Grade)							
	01 Chief Officer (D2)	259,184	259,184	214,483	44,702		44,702	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	02 Deputy Chief Officer (D1)	255,783	255,783	195,324	60,459		60,459	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	03 Programme Management Officer (P3)	169,522	169,522	141,030	28,493		28,493	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	04 Senior Project Management Officer (P5)	231,142	231,142	0	231,142		231,142	Vacant Post of Senior Economic and Finance Officer
	05 Senior Project Management Officer (P5)	231,142	231,142	176,993	54,149		54,149	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	06 Senior Project Management Officer (P5)	231,142	231,142	109,916	121,225		121,225	Vacant post of the Senior Project Review Officer (Former SS pos
	07 Senior Project Management Officer (P5)	231,142	231,142	181,457	49,685		49,685	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	08 Information Management Officer (P3)	204,379	204,379	166,107	38,272		38,272	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	09 Senior Administrative & Fund Management Officer (P5)	207,383	207,383	234,919	-27,536	-25,934	-1,602	US \$25,934 difference between P4 and P5 to be charged to the Treasurer's fees in 2016 BL as per dec 51/39 of ExCom Document 51/
	10 Senior Monitoring and Evaluation Officer (P5)	231,142	231,142	191,353	39,789		39,789	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	11 Programme Management Officer (P2)	169,522	169,522	20,730	148,793		148,793	Former 1111 vacant post. Charges related to repatriation grant
	12 Information Network Officer (P3)	142,055	142,055	123,145	18,909		18,909	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	14 Programme Management Officer (P3)	169,522	169,522	144,566	24,957	0	24,957	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	15 Associate Administrative Officer (P2)	123,600	123,600	49,519	74,081	74,081	0	2015 balance will be carried over to 2016 budget to cover 1115 salary at P2 level not recorded in 2015 due to Umoja technical problem
	16 Associate Database Officer (P2)	123,600	123,600	48,444	75,156	75,156	0	2015 balance will be carried over to 2016 budget to cover 1116 salary at P2 level not recorded in 2015 due to Umoja technical problem
1199	Sub-Total	2,980,259	2,980,259	1,997,983	982,275	123,303	858,972	
1200	Consultants							
	01 Projects and technical reviews etc	75,000	100,000	97,194	2,806		2,806	US \$25,000 transfers from line 1313 to 1200. Consultant list available upon request
1299	Sub-Total	75,000	100,000	97,194	2,806	-	2,806	
1300	Administrative Support Personnel							
	01 Administrative Assistant (G7)	-	-	0	0		0	Post cancelled since upgraded to P.
	02 Meeting Services Assistant (G7)	97,429	97,429	70,874	26,555		26,555	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	03 Programme Assistant (G7)	97,429	97,429	68,734	28,695	21,227	7,468	Post upgraded to P2; Balance of US \$21,227 to be rephased to 2016 to cover Salary of Individual Contractor settled in 20
	04 Programme Assistant (G5)	72,169	72,169	44,130	28,039		28,039	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	05 Programme Assistant (G5)	72,169	72,169	57,145	15,024		15,024	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	06 Computer Operations Assistant (G6)	92,189	92,189	57,145	35,044		35,044	Actual expenditures as recorded in IMIS and UMOJA/savings resulting from incumbent reassignment to N
	07 Programme Assistant (G5)	76,276	76,276	61,494	14,782		14,782	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	08 Secretary/Clerk, Administration (G6)	81,825	81,825	32,845	48,980		48,980	Actual expenditures as recorded in IMIS and UMOJA/savings from special leave without pay
	09 Registry Clerk (G4)	62,343	62,343	46,489	15,853		15,853	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	10 Database Assistant (G7)	-	-	0	0		0	Post upgraded to P2
	11 Programme Assistant, Monitoring & Evaluation (G5)	72,169	72,169	52,963	19,206		19,206	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	12 IMIS Assistant (G6)	-	-	0	0		0	Post charged to the PSC
	13 Programme Assistant (G5)	72,169	47,169	26,771	20,398		20,398	US \$25,000 shifted to BL1201/ Staff Member on special leave without pay
	14 Programme Assistant (G5)	70,067	70,067	62,303	7,764		7,764	Actual expenditures as recorded in IMIS and UMOJA and taking into account SM Pay slips earnings;
	15 Associate Human Resources Officer (G7)	-	-	-	-	-	0	Post charged to the PSC
	Sub-Total	866,235	841,235	580,894	260,341	21,227	239,114	
1330	Conference Servicing Cos							
1333	Meeting Services: ExCom **	325,000	325,000	344,615	-19,615		-19,615	Based on IMIS, UMOJA and internal records of the Fund Secretariat
1334	Meeting Services: ExCom **	325,000	325,000	169,240	155,760	155,760	0	Based on IMIS, UMOJA and internal records of the Fund Secretariat
1335	Temporary Assistance	18,782	18,782	11,774	7,008		7,008	Based on IMIS, UMOJA and internal records of the Fund Secretariat
1336	Other Meetings							
	Sub-Total	668,782	668,782	525,629	143,153	155,760	-12,607	
1399	TOTAL ADMINISTRATIVE SUPPORT	1,535,017	1,510,017	1,106,523	403,493	176,987	226,506	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$288,554 based on 2015 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada

* Difference in cost between P4 and P5 is to be charged to BL 2101.

** Conference servicing costs to be administrated under new sub-programm

		Approved 2015 budget per excom decision 72/43(c) (A)	Revised 2015 budget within 20% limit transfers between line under the Chief Officer's authority (B)	Actual 2015 expenditures (IMIS & UMOJA) (C)	Unspent balance 2015 (B) - (C) (D)	Unrecorded expenditures in 2015 not to be returned (E)	To be returned to the Fund (D) - (F)	Comments
		2015	2015					
1600	Travel on official business							
	01 Mission costs	208,000	208,000	166,142	41,858		41,858	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	02 Network meetings (4)	50,000	50,000	14,032	35,968		35,968	Based on IMIS, UMOJA and internal records of the Fund Secretariat
1699	Sub-Total	258,000	258,000	180,174	77,826	-	77,826	
1999	COMPONENT TOTAL	4,848,276	4,848,275	3,381,875	1,466,401	300,290	1,166,111	
20	CONTRACTUAL COMPONENT						0	
2100	Sub-contracts						0	
	01 Treasury services (Decision 59/51(b))	500,000	500,000	500,000	0		0	
	02 Corporate consultancies						0	
2200	Subcontracts						0	
	01 Various studies						0	
	02 Corporate contracts	-	-				0	
2999	COMPONENT TOTAL	500,000	500,000	500,000	-	-	0	
30	MEETING PARTICIPATION COMPONENT						0	
3300	Travel and DSA for Art 5 delegates to Exutive Committee meeting						0	
	01 Travel of Chairperson and Vice-Chairperson	15,000	15,000	0	15,000		15,000	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	02 Executive Committee (2 in 2018)	150,000	150,000	72,191	77,809	77,809	0	US \$77,809 not recorded in the 2015 accounts due to UMOJA transition - 7 th ExCom expense of sponsored delegates to be charged to 2016
3999	COMPONENT TOTAL	165,000	165,000	72,191	92,809	77,809	15,000	
40	EQUIPMENT COMPONENT						0	
4100	Expendables						0	
	01 Office stationery	12,285	12,285	2,460	9,825		9,825	Only one order made in UMOJA of US \$1,586.32. CAD \$ has depreciated more than 30% during the ye.
	02 Computer expendable (software, accessories, hubs, switches, memory)	10,530	10,530	4,506	6,024		6,024	Only spent Total US \$8,906.77 for 2015 in computer related items during the UMOJA phase and introduction of procurement procedure
4199	Sub-Total	22,815	22,815	6,965	15,850	-	15,850	
4200	Non-Expendable Equipmen						0	
	01 Computers, printers	13,000	13,000	0	13,000		13,000	Only spent Total US \$8,906.77 for 2015 in computer related items during the UMOJA phase and introduction of procurement proced
	02 Other expendable equipment (shelves, furnitures)	5,850	5,850	974	4,877		4,877	Only spent Total US \$8,906.77 for 2015 in computer related items during the UMOJA phase and introduction of procurement proced
4299	Sub-Total	18,850	18,850	974	17,877	-	17,877	
4300	Premises						0	
	01 Rental of office premises**	870,282	870,282	830,872	39,410		39,410	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	Sub-Total	870,282	870,282	830,872	39,410	-	39,410	Based on IMIS, UMOJA and internal records of the Fund Secretariat
4999	COMPONENT TOTAL	911,947	911,947	838,811	73,136	-	73,136	
50	MISCELLANEOUS COMPONENT						0	
5100	Operation and Maintenance of Equipmen						0	
	01 Computers and printers, etc.(toners, colour printer	8,100	8,100	234	7,866		7,866	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	02 Maintenance of office premise:	8,000	8,000	5,309	2,691		2,691	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	03 Rental of photocopiers (office	15,000	15,000	3,011	11,989		11,989	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	04 Telecommunication equipment renta	8,000	8,000	0	8,000		8,000	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	05 Network maintenanc	10,000	10,000	4,978	5,022		5,022	Only spent Total US \$8,906.77 for 2015 in computer related items during the UMOJA phase and introduction of procurement proced
5199	Sub-Total	49,100	49,100	13,532	35,568	-	35,568	Based on IMIS, UMOJA and internal records of the Fund Secretariat
5200	Reproduction Costs						0	
	01 Executive Committee meetings and reports to MOI	10,710	10,710	7,386	3,324		3,324	Based on IMIS, UMOJA and internal records of the Fund Secretariat
5299	Sub-Total	10,710	10,710	7,386	3,324	-	3,324	Based on IMIS, UMOJA and internal records of the Fund Secretariat
5300	Sundries						0	
	01 Communication:	58,500	58,500	50,026	8,474		8,474	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	02 Freight charges	9,450	9,450	2,897	6,553		6,553	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	03 Bank charges	4,500	4,500	200	4,300		4,300	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	05 Staff training	20,137	20,137	0	20,137		20,137	Based on IMIS, UMOJA and internal records of the Fund Secretariat
	06 GST			1,793	-1,793		-1,793	GST taxes to reverse to receivables
	07 PST			3,276	-3,276		-3,276	PST taxes to reverse to receivables
5399	Sub-Total	92,587	92,587	58,191	34,396	-	34,396	
5400	Hospitality and Entertainmen						0	
	01 Hospitality costs	16,800	16,800	9,562	7,238		7,238	
5499	Sub-Total	16,800	16,800	9,562	7,238	-	7,238	
5999	COMPONENT TOTAL	169,197	169,197	88,671	80,526	-	80,526	
GRAND TOTAL		6,594,420	6,594,419	4,881,547	1,712,872	378,099	1,334,773	
Programme support costs (9%)		346,184	346,184	231,841	114,344		114,344	
COST TO MULTILATERAL FUND		6,940,604	6,940,604	5,113,388	1,827,216	378,099	1,449,117	
Previous budget schedule								
Increase/decrease								

MONITORING AND EVALUATION BUDGET

MF/2100-98-61: Monitoring and Evaluation:			Revised 2015 (B)	Actual 2015 expenditures (IMIS & UMOJA) (C)	Unspent balance 2015 (B) - (C) (D)	Unrecorded expenditures in 2015 not to be returned (E)	To be returned to the Fund (D) - (F)	Comments
1201	Projects & tech reviews etc./ Evaluation of the phase out of HCFC in the Foam Sector		46,371	25,609	20,762		20,762	Based on IMIS, UMOJA and internal records of the Fund Secretariat
1202	Projects & tech reviews etc./ Desk Study of RAC manufacturing projects		12,000	0	12,000	12,000	0	Based on IMIS, UMOJA and internal records of the Fund Secretariat
1203	Projects & tech reviews etc./ Pilot demonstration projects on ODS disposal and destruction		12,000	0	12,000	12,000	0	Based on IMIS, UMOJA and internal records of the Fund Secretariat
1601	Travel on official business		16,914	13,540	3,374		3,374	Based on IMIS, UMOJA and internal records of the Fund Secretariat
5105	Miscellaneous		4,000	0	4,000		4,000	Based on IMIS, UMOJA and internal records of the Fund Secretariat
PROJECT TOTAL			91,285	39,149	52,136	24,000	28,136	Based on IMIS, UMOJA and internal records of the Fund Secretariat
GRAND TOTAL			7,031,889	5,152,536	1,879,353	402,099	1,477,253	
	Depreciation and amortization			43,283				
	Total as per Secretariat			5,195,820				

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2015			
INCOME	2015	2014	1991-2015
Cash transferred from the Multilateral Fund	37,363,734	24,738,078	721,658,619
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	400,000	517,169	56,321,381
TOTAL INCOME	37,763,734	25,255,247	809,130,012
TOTAL EXPENDITURE	36,059,252	35,970,693	736,303,454
EXCESS OF INCOME OVER EXPENDITURE	1,704,482	(10,715,446)	72,826,558
NET EXCESS OF INCOME OVER EXPENDITURE	1,704,482	(10,715,446)	72,826,558
Fund balance, beginning of period	71,122,077	81,837,523	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	1,704,482	(10,715,446)	72,826,558
Fund balance, end of period	72,826,559	71,122,077	72,826,558

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2015			
INCOME	2015	2014	1991-2015
Cash transferred from the Multilateral Fund	23,095,824	12,904,377	274,859,175
Interest earned and retained	17,614	133,565	9,648,103
Other income	0	1,240	78,661
TOTAL INCOME	23,113,438	13,039,182	284,585,939
TOTAL EXPENDITURE	10,099,980	13,076,447	238,749,671
EXCESS OF INCOME OVER EXPENDITURE	13,013,458	(37,265)	45,836,268
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	13,013,458	(37,265)	45,836,268
Fund balance, beginning of period	32,822,810	32,860,075	0
Add excess of income over expenditure	13,013,458	(37,265)	45,836,268
Adjustment on prior period income and expenditure	0	0	0
Fund balance, end of period	45,836,268	32,822,810	45,836,268

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2015			
INCOME	2015	2014	1991-2015
Cash transferred from the Multilateral Fund	39,392,455	28,980,439	798,008,578
Interest and miscellaneous income earned and retained	392,193	100,825	37,551,046
TOTAL INCOME	39,784,648	29,081,264	835,559,624
TOTAL EXPENDITURE	23,189,910	43,567,191	755,917,997
EXCESS OF INCOME OVER EXPENDITURE	16,594,738	(14,485,927)	79,641,627
NET EXCESS OF INCOME OVER EXPENDITURE	16,594,738	(14,485,927)	79,641,627
Fund balance, beginning of period	63,046,889	77,532,816	0
Adjustment on prior year expenditure*	30,843,315	0	30,843,315
Add excess of income over expenditure	16,594,738	(14,485,927)	110,484,942
Fund balance, end of period	110,484,942	63,046,889	110,484,942

*By decision 75/70, the Executive Committee decided to authorise the Treasurer to restate the 2014 expenditure balance in the 2015 accounts so that the UNIDO 2014 accounts met the IPSAS reporting requirements. The adjustment balance of (US \$30,843,315) has been reinstated in the fund balance as "Adjustment on prior years expenditures".

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2015

INCOME	2015	2014	1991-2015
Cash transferred from the Multilateral Fund	44,530,331	46,448,543	1,137,123,373
Interest and miscellaneous income earned and retained (investment income)	143,569	253,420	79,576,515
TOTAL INCOME	44,673,900	46,701,963	1,216,699,888
TOTAL EXPENDITURE	47,771,646	47,065,281	1,152,079,747
EXCESS OF INCOME OVER EXPENDITURE	(3,097,746)	(363,318)	64,620,141
NET EXCESS OF INCOME OVER EXPENDITURE	(3,097,746)	(363,318)	64,620,141
Fund balance, beginning of period	67,717,887	68,081,205	0
Add excess of income over expenditure	(3,097,746)	(363,318)	64,620,141
Fund balance, end of period	64,620,141	67,717,887	64,620,141