

Distr.

GENERAL

UNEP/OzL.Pro/ExCom/88/5

21 October 2021

ARABIC

ORIGINAL: ENGLISH

برنامج
الأمم المتحدة
للبيئة



اللجنة التنفيذية للصندوق المتعدد الأطراف
لتنفيذ بروتوكول مونتريال
الاجتماع الثامن والثمانون
مونتريال، من 15 إلى 19 نوفمبر/ تشرين الثاني 2021¹

الحسابات الختامية لعام 2020

مقدمة

1. تمثل هذه الوثيقة الحسابات ال الحسابات الختامية لعام 2020 للصندوق المتعدد الأطراف للعام المنتهي في 31 ديسمبر/ كانون الأول 2020. يتألف المرفق بهذه الوثيقة من الجداول التالية:

المخطط 1-1	كشف الإيرادات والمصروفات
المخطط 2-1	كشف الوضع المالي في 2020
المخطط 3-1	مصروفات الأمانة في 2020
المخطط 4-1	الحسابات الفرعية للأنشطة التي يديرها اليونديبي 2020-1991
المخطط 5-1	الحسابات الفرعية للأنشطة التي يديرها اليونيب 2020-1991
المخطط 6-1	الحسابات الفرعية للأنشطة التي تديرها اليونيدو 2020-1991
المخطط 7-1	الحسابات الفرعية للأنشطة التي يديرها البنك الدولي 2020-1991

2. يقدم المخطط 1-1- معلومات عن المساهمات الموافق عليها بموجب فئة الإيرادات. ويبين زيادة في آلية سعر الصرف الثابت تبلغ 1,973,814 دولارا أمريكيا في 2020 مقابل زيادة تبلغ 507,935 دولارا أمريكيا في 2019 تعزى الى سعر صرف دولار الولايات المتحدة الأمريكية في 2020 مقابل العملات الأخرى. ويقدم هذا المخطط أيضا بيانات مجمعة عن مصروفات الأمانة والوكالات المنفذة والرصيد الصافي للصندوق المتعدد الأطراف في نهاية 2020.

¹ ستعقد اجتماعات عبر الانترنت وعملية الموافقة فيما بين الدورات في نوفمبر/ تشرين الثاني وديسمبر/ كانون الأول بسبب فيروس كورونا (كوفيد-19)

3. ويقدم المخطط 1-2 حالة التعهدات الطوعية المقدرة التي تلقيت وبالغتها 6,086,973 دولارا أمريكيا. ويرد هذا المبلغ بعد خفض مجموع المتحصلات التجميعية البالغة 187,535,516 دولارا أمريكيا بمقدار 181,448,541 دولارا أمريكيا، تشكل حسابات مشكوك فيها إعمالا للمعايير الدولية لمحاسبة القطاع العام.

4. ويقدم المخطط 1-3 التكاليف الفعلية المحسوبة مقابل ميزانية الأمانة في 2020 الموافق عليها بموجب المقرر 6/82(ب)(1) و3/87(أ)(2)، وميزانية الرصد والتقييم الموافق عليها بموجب المقرر 11/84(أ). وتبلغ المبالغ المعادة للصندوق المتعدد الأطراف خلال الاجتماع الثامن والثمانين 2,430,831 دولار أمريكي (أي 2,427,831 دولار أمريكي من ميزانية الأمانة و3,000 دولار أمريكي من ميزانية الرصد والتقييم).

5. وتتضمن المخططات 1-4 إلى 1-7 الحسابات الختامية لعام 2020 للوكالات المنفذة التي قدمت لأمين الخزانة في نهاية سبتمبر/ أيلول 2021. ونظرا لأن الحسابات الختامية للوكالات المنفذة قدمت بعد إغلاق حسابات اليونيب لعام 2020، لم يسجل سوى الحسابات المؤقتة بواسطة الوكالات المنفذة في يناير/ كانون الثاني 2021 في الحسابات الختامية لليونيب ويقدم المخطط 1 الفرق بين الحسابات المؤقتة والختامية لعام 2020 بشأن الإيرادات والمصروفات التجميعية الذي سوف تسجل في حسابات 2021.

الجدول 1: الفروق بين الحسابات المؤقتة والختامية لعام 2020 في الإيرادات والمصروفات التجميعية (بالدولار الأمريكي)

الفرق	الحسابات الختامية	الحسابات المؤقتة	الوكالة
			الإيرادات
540,734	984,978,464	984,437,730	اليونديبي
-	386,461,492	386,461,492	اليونيب
-	972,657,474	972,657,474	اليونيدو
-	1,296,846,681	1,296,846,681	البنك الدولي
			المصروفات
532,767	912,406,941	911,874,174	اليونديبي
390,848	333,067,582	332,676,734	اليونيب
(71,422)	863,656,123	863,727,545	اليونيدو
-	1,267,642,404	1,267,642,404	البنك الدولي

تقرير مجلس مراجعي الأمم المتحدة على الكشوف المالية للصندوق المتعدد الأطراف للعام المنتهي في 31 ديسمبر/ كانون الأول 2020

6. قدم التقرير المالي والكشوف المالية المراجعة للعام المنتهي في 31 ديسمبر/ كانون الأول 2020 وتقرير مجلس مراجعي صندوق برنامج الأمم المتحدة للبيئة للدورة السادسة والسبعين للجمعية العامة للأمم المتحدة (A/76/5/Add.7)². وتضمن التقرير المقدم للجمعية العامة استعاضا دقيقا للكشوف المالية للصندوق المتعدد الأطراف. ولا يوجد أي شيء في النتائج والتوصيات الرئيسية في التقرير يتعلق بالصندوق المتعدد الأطراف.

التوصية:

7. قد ترغب اللجنة التنفيذية فيمايلي:

(أ) أن تحاط علما بالكشوف المالية المراجعة للصندوق المتعدد الأطراف في 31 ديسمبر/ كانون الأول 2020 التي أعدت وفقا للمعايير الدولية لمحاسبة القطاع العام، الواردة في الوثيقة UNEP/OzL.Pro/ExCom/88/5؛

² الوثيقة <https://undocs.org/en/A/76/5/Add.7>

(ب) أن تطلب من أمين الخزانة أن يسجل في حسابات 2021 للصندوق المتعدد الأطراف الفروق بين الكشوف المالية المؤقتة لعام 2020 للوكالات المنفذة، والكشوف الختامية لعام 2020 المبينة في المخطط 1 من الوثيقة UNEP/OzL.Pro/ExCom/88/5.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2020 STATEMENT OF INCOME AND EXPENDITURE ⁽¹⁾ (Thousands of United States dollars)			
INCOME	2020	2019	1991- 2020
Agreed contributions ⁽²⁾	157,049	164,330	4,028,236
Interest income	9,236	8,352	241,408
Exchange gain/(loss) ⁽³⁾	1,974	508	(29,388)
Miscellaneous income	0	0	32,766
TOTAL INCOME	168,259	173,190	4,273,022
EXPENDITURE			
UNEP Managed Activities ⁽⁴⁾	18,269	19,367	330,363
UNDP Managed Activities ⁽⁴⁾	32,133	32,893	890,668
UNIDO Managed Activities ⁽⁴⁾	25,560	27,682	919,609
World Bank Managed Activities ⁽⁴⁾	16,750	13,151	1,267,752
Secretariat	5,283	5,988	139,964
Increase(Decrease) on bad debt provision	(2,551)	2,154	3,524
Bank charge	19	0	5,086
TOTAL EXPENDITURE	95,463	101,235	3,556,966
Excess of income over expenditure	72,796	71,955	716,056
Prior period adjustments	0	0	(142,713)
Net excess of income over expenditure	72,796	71,955	573,343
Fund balance, beginning of period	500,546	428,591	0
Fund balance, end of period	573,342	500,546	573,343

⁽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 \$871,392 voluntary contribution (cost differential) from the Government of Canada.

⁽³⁾ The Exchange loss/gain for 2020 is in respect of the realized FERM gain.

⁽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 as 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		
2020 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	2020	2019
Current Assets:		
Cash and term deposits	302,825	232,902
Voluntary pledges receivable*	6,087	27,451
Inter-fund balance receivable		
Other accounts receivable	547	476
Other assets - deferred charges		
Promissory notes - short term	0	0
Advance or prepayments	35	20
Operating funds provided to implementing agencies - current	94,866	97,328
Other current assets		
TOTAL CURRENT ASSETS	404,360	358,177
Non current Assets:		
Investments	85,714	49,040
Promissory notes - long term		
Operating funds provided to implementing agencies - non current	118,695	138,749
Property, plant and equipment	31	30
TOTAL NON CURRENT ASSETS	204,440	187,819
TOTAL ASSETS	608,800	545,996
LIABILITIES		
Accounts payable and accrued payables	2,043	5,776
Advance receipts	33,156	39,619
Employee benefits	259	55
TOTAL LIABILITIES	35,458	45,450
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	573,342	500,546
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	608,800	545,996

*The Voluntary contribution receivable shown is the gross receivable; US \$187,535,516 less the cumulative provision to doubtful account amounting US \$181,448,541.

SCHEDULE 1.3

A. 2020 MLF EXPENSES (US \$)

		Approved 2020 budget per ExCom decision (A)	Rephased amount from 2019 budget (B)	Actual 2020 expenditures (UMOJA) (C)	Unspent balance 2020 (A) + (B) - (C) (D)	Amount to rephase to 2022 budget not to be returned (E)	To be returned to the Fund (D) - (E) (F)	Comments
10	PERSONNEL COMPONENT							Staff expenditures are as recorded in UMOJA
1100	Project Personnel (Title & Grade)							
	01 Chief Officer (D2)	300,466		260,806	39,660		39,660	
	02 Deputy Chief Officer (D1)	296,523		7,762	288,761		288,761	Post vacant in 2020
	03 Programme Management Officer (P4)	209,636		172,662	36,974		36,974	
	04 Senior Programme Management Officer (P5)	267,956		220,235	47,721		47,721	
	05 Senior Programme Management Officer (P5)	267,956		212,278	55,678		55,678	
	06 Senior Programme Management Officer (P5)	267,956		248,607	19,349		19,349	
	07 Senior Programme Management Officer (P5)	267,956		208,955	59,002		59,002	
	08 Information Management Officer (P4)	241,521		156,623	84,898		84,898	Post filled in June 2020
	09 Senior Fund Management and Administrative Officer (P5)	240,413		168,938	71,475		71,475	Difference between P4 and P5 charged to the Treasurer fee
	10 Senior Monitoring and Evaluation Officer (P5)	267,956		221,779	46,177		46,177	
	11 Programme Management Officer (P3)	164,681		126,559	38,121		38,121	
	12 Chief of Unit, Information Systems (P4)	177,793		156,932	20,861		20,861	
	13 Programme Management Officer (P4)	208,803		248,710	-39,907		-39,907	Relocation/settling-in grant and travel to duty station of staff member and dependent
	14 Associate Administrative Officer (P2)	143,286		121,347	21,939		21,939	
	15 Associate Database Officer (P3)	143,286		124,254	19,032		19,032	
1199	Sub-Total	3,466,189	-	2,656,448	809,741	-	809,741	
1200	Consultants							
	01 Projects and technical reviews etc.	75,000		28,682	46,318		46,318	
	02 Technical audit of FIASA							
1299	Sub-Total	75,000	-	28,682	46,318	-	46,318	
1300	Administrative Support Personnel							
	01 Meeting Services Assistant (G7)	112,947		72,081	40,866		40,866	
	02 Programme Management Assistant (G6)	106,872		55,895	50,977		50,977	
	03 Programme Management Assistant (G5)	89,604		53,330	36,274		36,274	
	04 Programme Management Assistant (G5)	83,664		25,315	58,349		58,349	Post vacant in 2020
	05 Information Systems Assistant (G6)	106,873		56,422	50,451		50,451	
	06 Programme Management Assistant (G5)	88,425		50,371	38,054		38,054	
	07 Administrative Assistant (G6)	94,857		20,844	74,013		74,013	Staff member returned in September 2020 from special leave without pay
	08 Administrative Assistant (G5)	72,272		56,953	15,319		15,319	
	09 Programme Management Assistant (G5)	83,664		61,908	21,756		21,756	
	10 Programme Management Assistant (G5)	83,664		15,434	68,230		68,230	Post filled in July 2020
	11 Programme Management Assistant (G6)	81,227		62,981	18,246		18,246	
	Sub-Total	1,004,069	-	531,534	472,535	-	472,535	
1330	Conference Servicing Cost							
1333	Meeting Services: ExCom	355,800		267,479	88,321		88,321	No expenditures on rental of meeting venue and equipment due to COVID-19 pandemic
1334	Meeting Services: ExCom	355,800		267,861	87,939		87,939	No expenditures on rental of meeting venue and equipment due to COVID-19 pandemic
1335	Temporary Assistance	18,800		15,584	3,216		3,216	
	Sub-Total	730,400	-	550,924	179,476	-	179,476	
1399	TOTAL ADMINISTRATIVE SUPPORT	1,734,469	-	1,082,458	652,011	-	652,011	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$170,910 based on 2020 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

		Approved 2020 budget per ExCom decision (A)	Rephased amount from 2019 budget (B)	Actual 2020 expenditures (UMOJA) (C)	Unspent balance 2020 (A) + (B) - (C) (D)	Amount to rephrase to 2022 budget not to be returned (E)	To be returned to the Fund (D) - (E) (F)	Comments
1600	Travel on official business							
	01 Mission costs	208,000		-4,474	212,474		212,474	No staff travel due to COVID-19 pandemic. Credit from prior period reimbursement
	02 Network meetings (4)	50,000			50,000		50,000	No travel due to COVID-19 pandemic
1699	Sub-Total	258,000	-	(4,474)	262,474	-	262,474	
1999	COMPONENT TOTAL	5,533,658	-	3,763,114	1,770,544	-	1,770,544	
20	CONTRACTUAL COMPONENT							
2100	Sub-contracts							
	01 Treasury services (Decision 59/51(b))	500,000		500,000	0		0	
	02 Corporate consultancies							
2200	Subcontracts						0	
	01 Various studies						0	
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 due to COVID-19 pandemic
	02 Executive Committee	150,000		27,341	122,659		122,659	Prior period expenditures
3999	COMPONENT TOTAL	165,000	-	27,341	137,659	-	137,659	
40	EQUIPMENT COMPONENT							
4100	Expendables							
	01 Office stationery	7,000		1,320	5,680		5,680	Savings derived from telecommuting of staff
	02 Computer expendable (software, accessories, hubs, switches, memory)	10,530	7,168	1,320	17,698		17,698	
4199	Sub-Total	17,530	7,168	1,320	23,378	-	23,378	
4200	Non-Expendable Equipment							
	01 Computers, printers	13,000	5,368	12,038	6,330		6,330	
	02 Other expendable equipment (shelves, furnitures)	5,850	5,180		11,030		11,030	
4299	Sub-Total	18,850	10,548	12,038	17,360	-	17,360	
4300	Premises							
	01 Rental of office premises**	870,282		609,274	261,008		261,008	
	Sub-Total	870,282	-	609,274	261,008	-	261,008	
4999	COMPONENT TOTAL	906,662	17,716	622,633	301,745	-	301,745	
50	MISCELLANEOUS COMPONENT						0	
5100	Operation and Maintenance of Equipment						0	
	01 Computers and printers, etc.(toners, colour printer)	8,100			8,100		8,100	
	02 Maintenance of office premises	8,000		6,726	1,274		1,274	
	03 Rental of photocopiers (office)	10,000						
				6,156	3,844		3,844	
	04 Telecommunication equipment rental	8,000		3,007	4,993		4,993	
	05 Network maintenance	10,000	6,493	6,637	9,856		9,856	
5198	Prior Year reversal			-2,929	2,929		2,929	
5199	Sub-Total	44,100	6,493	19,597	30,996	-	30,996	
5200	Reproduction Costs						0	
	01 Executive Committee meetings 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		19,785	25,215		25,215	
	02 Freight charges	6,000		3,315	2,685		2,685	
	03 Bank charges	2,500		186	2,314		2,314	
				6,156	3,844		3,844	
	05 Staff training	20,137		-2,900	23,037		23,037	
	06 GST				0		0	
	07 PST				0		0	
	08 Prior Year reversal				0		0	
5399	Sub-Total	73,637	-	20,386	53,251	-	53,251	
5400	Hospitality and Entertainment							
	01 Hospitality costs	16,800		1,888	14,912		14,912	Prior year expenditures
5499	Sub-Total	16,800	-	1,888	14,912	-	14,912	
5999	COMPONENT TOTAL	145,247	6,493	41,870	109,870	-	109,870	
GRAND TOTAL		7,250,567	24,209	4,954,958	2,319,818	-	2,319,818	
	Programme support costs (9%)	402,323		294,310	108,013		108,013	
COST TO MULTILATERAL FUND		7,652,890	24,209	5,249,268	2,427,831	-	2,427,831	
	Previous budget schedule	7,652,890						
	Increase/decrease	0						

**Rental of premises will be offset by US \$555,508 (based on 2020) being covered by cost differential with Government of Canada, leaving US \$53,766 to be charged to the MLF.

MONITORING AND EVALUATION BUDGET

MF/2100-98-61: Monitoring and Evaluation:		Approved 2020 budget per ExCom decision (A)	Rephased amount from 2019 budget (B)	Actual 2020 expenditures (UMOJA) (C)	Unspent balance 2020 (A) + (B) - (C) (D)	Amount to rephrase to 2022 budget not to be returned (E)	To be returned to the Fund (D) - (E) (F)	Comments
1201	Revised desk study for the evaluation of the sustainability of the Montreal Protocol achievements	2,500		3,500	-1,000	0	-1,000	
1202	Desk study for the evaluation of the regional networks of NOOs	15,000		15,000	0	0	0	
1203	Desk study for the evaluation of the energy efficiency in the servicing sector		15,000	15,000	0	0	0	
1204	Desk study for the evaluation of the HCFC demonstration projects	15,000			15,000	15,000	0	
1601	Travel on official business				0	0	0	
1602	Network meeting				0	0	0	
5105	Miscellaneous	4,000			4,000	0	4,000	
PROJECT TOTAL		36,500	15,000	33,500	18,000	15,000	3,000	
GRAND TOTAL		7,689,390	39,209	\$5,282,768	2,445,831	15,000	2,430,831	

SCHEDULE 1.4

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNDP Managed Activities 1991 - 2020 (US\$)

INCOME	2020	2019	1991-2020
Cash transferred from the Multilateral Fund	31,515,569	11,008,453	891,542,927
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	1,040,734	1,802,751	62,285,525
TOTAL INCOME	32,556,303	12,811,204	984,978,464
TOTAL EXPENDITURE	32,258,192	30,329,741	912,406,941
EXCESS OF INCOME OVER EXPENDITURE	298,111	-17,518,537	72,571,523
NET EXCESS OF INCOME OVER EXPENDITURE	298,111	-17,518,537	72,571,523
Fund balance, beginning of period	72,273,412	89,791,949	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	298,111	-17,518,537	72,571,523
Fund balance, end of period	72,571,523	72,273,412	72,571,523

SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities 1991 - 2020 (US\$)

INCOME	2020	2019	1991-2020
Cash transferred from the Multilateral Fund	23,155,594	11,559,182	374,866,833
Interest earned	-138,099	450,092	11,127,992
Other income	0	41	466,667
TOTAL INCOME	23,017,495	12,009,315	386,461,492
TOTAL EXPENDITURE	18,660,209	21,528,612	333,067,582
EXCESS OF INCOME OVER EXPENDITURE	4,357,286	-9,519,297	53,393,910
Prior period adjustments		0	0
NET EXCESS OF INCOME OVER EXPENDITURE	4,357,286	-9,519,297	53,393,910
Fund balance, beginning of period	49,036,624	58,555,921	0
Add excess of income over expenditure	4,357,286	-9,519,297	53,393,910
Adjustment on prior period income and expenditure	0		0
Fund balance, end of period	53,393,910	49,036,624	53,393,910

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2020 (US\$)			
INCOME	2020	2019	1991-2020
Cash transferred from the Multilateral Fund	15,958,877	19,939,057	932,508,570
Interest and miscellaneous income earned and retained	806,284	1,760,881	40,148,904
TOTAL INCOME*	16,765,161	21,699,938	972,657,474
TOTAL EXPENDITURE	26,057,074	27,113,692	863,656,123
EXCESS OF INCOME OVER EXPENDITURE	-9,291,913	-5,413,754	109,001,351
NET EXCESS OF INCOME OVER EXPENDITURE	-9,291,913	-5,413,754	109,001,351
Fund balance, beginning of period	118,293,263	123,707,017	0
Adjustment on prior year expenditure		0	0
Add excess of income over expenditure	-9,291,913	-5,413,754	109,001,351
Fund balance, end of period	109,001,350	118,293,263	109,001,351

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2020 (US\$)

INCOME	2020	2019	1991-2020
Cash transferred from the Multilateral Fund	234,170	3,010,925	1,212,769,129
Interest and miscellaneous income earned and retained (investment income)	890,583	1,488,320	84,077,552
TOTAL INCOME	1,124,753	4,499,245	1,296,846,681
TOTAL EXPENDITURE	16,749,885	13,150,869	1,267,642,404
EXCESS OF INCOME OVER EXPENDITURE	-15,625,132	-8,651,624	29,204,277
NET EXCESS OF INCOME OVER EXPENDITURE	-15,625,132	-8,651,624	29,204,277
Fund balance, beginning of period	44,829,409	53,481,033	0
Add excess of income over expenditure	-15,625,132	-8,651,624	29,204,277
Fund balance, end of period	29,204,277	44,829,409	29,204,277