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COMITÉ EXÉCUTIF
DU FONDS MULTILATÉRAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTRÉAL
Quatre-vingt-onzième réunion
Montréal, 5 – 9 décembre 2022
Point 4 c) i) de l'ordre du jour provisoire¹

COMPTES FINAUX DE L'ANNEE 2021

Introduction

1. Ce document présente les comptes finaux du Fonds multilatéral pour l'exercice ayant pris fin le 31 décembre 2021. L'annexe I au présent document contient les appendices suivants :

Appendice 1.1	État des revenus et des dépenses pour 2021
Appendice 1.2	État de la situation financière de 2021
Appendice 1.3	Dépenses du Secrétariat pour 2021
Appendice 1.4	Sous-comptes des activités gérées par le PNUD 1991-2021
Appendice 1.5	Sous-comptes des activités gérées par le PNUE 1991-2021
Appendice 1.6	Sous-comptes des activités gérées par l'ONUDI 1991-2021
Appendice 1.7	Sous-comptes des activités gérées par la Banque mondiale 1991-2021

2. L'Appendice 1.1 présente des informations sur les contributions convenues à la catégorie des revenus. Il n'indique ni gain ni perte au titre du mécanisme de taux de change fixe (FERM) en 2021, du fait que les Parties au Protocole de Montréal ont reporté à l'année 2022 la décision sur la reconstitution du Fonds multilatéral pour la période triennale 2021-2023, ainsi que l'utilisation du FERM. Le gain ou la perte au titre du FERM en 2021 devra être reporté dans les comptes de 2022. L'Appendice contient en outre les données globales sur les dépenses du Secrétariat et des agences d'exécution (AE), ainsi que le solde net du Fonds à la fin de 2021.

3. L'appendice 1.2 présente l'état des contributions volontaires à recevoir, s'élevant à 29 016 480 \$US, calculées après avoir soustrait la somme de 178 026 710 \$US, représentant les comptes douteux, de la somme totale de 207 043 190 \$US, conformément aux Normes comptables internationales pour le secteur public (IPSAS).

¹ UNEP/OzL.Pro/ExCom/91/1

4. L'appendice 1.3 présente les dépenses réelles par rapport au budget du Secrétariat pour l'exercice 2021, approuvées par la décision 82/6 b) ii). La somme de 1 491 964 \$US du budget du Secrétariat sera restituée au Fonds multilatéral à sa 91^e réunion.

5. Les appendices 1.4 à 1.7 présentent les comptes finaux des agences d'exécution (AE) pour l'exercice 2021 remis au Trésorier à la fin septembre 2022. Étant donné que les comptes finaux des agences d'exécution ont été remis après la fermeture des comptes de 2021 du PNUE, seuls les comptes provisoires remis par les agences d'exécution en janvier 2022 ont été consignés dans les comptes finaux du PNUE. Le tableau 1 représente les différences entre les comptes provisoires des agences d'exécution et les comptes finaux de 2021 en ce qui concerne les l'ensemble des revenus et des dépenses, qui seront consignés dans les comptes de 2022

Tableau 1. Différences entre les comptes provisoires et les comptes finaux de 2021 pour l'ensemble des revenus et des dépenses (\$US)

Agence	Provisoire	Final	Différence
Revenus			
PNUD	1 010 452 693	1 010 427 338	(25 355)
PNUE	403 436 508	403 527 276	90 768
ONUDI	999 636 627	999 636 627	-
Banque mondiale	1 296 912 659	1 296 912 659	-
Dépenses			
PNUD	940 710 572	940 980 317	269 745
PNUE	351 268 963	353 626 673	2 357 710
ONUDI	894 055 960	893 351 388	(704 572)
Banque mondiale	1 272 887 568	1 272 887 568	-

Rapport du Comité des commissaires aux comptes des Nations Unies sur les états financiers du Fonds multilatéral pour l'exercice ayant pris fin le 31 décembre 2021

6. Le rapport financier et les états financiers vérifiés pour l'exercice clos le 31 décembre 2021 ainsi que le rapport du Comité des commissaires aux comptes du Fonds du Programme des Nations Unies pour l'environnement ont été soumis à la soixante-dix-septième session de l'Assemblée générale des Nations Unies (A/77/5/Add.7²). Le rapport soumis à l'Assemblée générale comprenait un examen approfondi des états financiers du Fonds multilatéral. Aucune des observations qu'il contient ne concerne le Fonds multilatéral.

Recommandation

7. Le Comité exécutif est invité à prendre les mesures ci-après :
- (a) Prendre note des états financiers vérifiés du Fonds multilatéral au 31 décembre 2021 préparés conformément aux Normes comptables internationales pour le secteur public, présentés dans le document UNEP/OzL.Pro/ExCom/91/5 ; et
 - (b) Demander au Trésorier de consigner dans les comptes de 2022 du Fonds multilatéral les différences entre les états financiers provisoires des agences d'exécution pour l'exercice 2021 et leurs états financiers finaux pour 2021, indiquées dans le tableau 1 du document UNEP/OzL.Pro/ExCom/91/5.

² <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N22/374/97/PDF/N2237497.pdf?OpenElement>

SCHEDULE 1.1
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

2021 STATEMENT OF INCOME AND EXPENDITURE ⁽¹⁾
(Thousands of United States dollars)

INCOME	2021	2020	1991- 2021
Agreed contributions ⁽²⁾	155,273	157,049	4,183,509
Interest income	2,045	9,236	243,453
Exchange gain/(loss) ⁽³⁾	0	1,974	(29,388)
Miscellaneous income	36	0	32,802
TOTAL INCOME	157,354	168,259	4,430,376
EXPENDITURE			
UNEP Managed Activities ⁽⁴⁾	18,592	18,269	348,955
UNDP Managed Activities ⁽⁴⁾	28,836	32,133	919,504
UNIDO Managed Activities ⁽⁴⁾	30,329	25,560	949,938
World Bank Managed Activities ⁽⁴⁾	5,245	16,750	1,272,997
Secretariat	6,059	5,283	146,023
Increase(Decrease) on bad debt provision	(3,184)	(2,551)	340
Bank charge	71	19	5,157
TOTAL EXPENDITURE	85,948	95,463	3,642,914
Excess of income over expenditure	71,406	72,796	787,462
Prior period adjustments	0	0	(142,713)
Net excess of income over expenditure	71,406	72,796	644,749
Fund balance, beginning of period	573,342	500,546	0
Fund balance, end of period	644,748	573,342	644,749

⁽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 \$699,622 voluntary contribution (cost differential) from the Government of Canada.

⁽³⁾ There was no decision on FERM in 2021 by the Parties to the Montreal Protocol.

⁽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		
2021 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	2021	2020
Current Assets:		
Cash and term deposits	403,179	302,825
Voluntary pledges receivable*	29,016	6,087
Inter-fund balance receivable		
Other accounts receivable	768	547
Other assets - deferred charges		
Promissory notes - short term		0
Advance or prepayments	55	35
Operating funds provided to implementing agencies - current	83,177	94,866
Other current assets		
TOTAL CURRENT ASSETS	516,195	404,360
Non current Assets:		
Investments	65,748	85,714
Promissory notes - long term		
Operating funds provided to implementing agencies - non current	109,089	118,695
Property, plant and equipment	29	31
TOTAL NON CURRENT ASSETS	174,866	204,440
TOTAL ASSETS	691,061	608,800
LIABILITIES		
Accounts payable and accrued payables	2,134	2,043
Advance receipts	44,085	33,156
Employee benefits	92	259
TOTAL LIABILITIES	46,311	35,458
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	644,750	573,342
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	691,061	608,800

*The Voluntary contribution receivable shown is the gross receivable; US \$207,043,190 less the cumulative provision to doubtful account amounting US \$178,026,709.

SCHEDULE 1.3

A. 2021 MLF EXPENSES (US \$)

		Approved 2021 budget per ExCom decision 87/3 (A)	Rephased amount from 2020 budget (B)	Actual 2021 expenditures (UMOJA) (C)	Unspent balance 2021 (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)	309,480		274,892	34,588		34,588	
	02 Deputy Chief Officer (D1)	305,418		221,643	83,776	17,892	65,884	Position filled in May 2021
	03 Programme Management Officer (P4)	215,925		195,247	20,677	6,075	14,603	
	04 Senior Programme Management Officer (P5)	275,995		233,895	42,100		42,100	
	05 Senior Programme Management Officer (P5)	275,995		225,620	50,375		50,375	
	06 Senior Programme Management Officer (P5)	275,995		258,864	17,131		17,131	
	07 Senior Programme Management Officer (P5)	275,995		211,287	64,708		64,708	
	08 Information Management Officer (P4)	248,766		159,044	89,723	1,673	88,050	
	09 Senior Fund Management and Administrative Officer (P5)	247,626		179,223	68,403	7,321	61,081	
	10 Senior Monitoring and Evaluation Officer (P5)	275,995		122,453	153,542	4,432	149,110	Position filled in August 2021
	11 Programme Management Officer (P3)	169,621		137,169	32,452		32,452	
	12 Chief of Unit, Information Systems (P4)	183,127		176,740	6,387		6,387	
	13 Programme Management Officer (P4)	215,067		224,734	-9,667		-9,667	
	14 Associate Administrative Officer (P2)	147,585		129,511	18,074		18,074	
	15 Programme Management Officer (P3)	147,585		140,019	7,566		7,566	
1199	Sub-Total	3,570,175	0	2,890,340	679,835	37,393	642,442	
1200	Consultants							
	01 Projects and technical reviews etc.	75,000			75,000	18,000	57,000	
	02 Technical audit of FIASA							
1299	Sub-Total	75,000	0	0	75,000	18,000	57,000	
1300	Administrative Support Personnel							
	01 Meeting Services Assistant (G7)	116,335		86,638	29,697		29,697	
	02 Programme Management Assistant (G6)	110,078		67,535	42,543		42,543	
	03 Programme Management Assistant (G5)	92,292		59,627	32,664		32,664	
	04 Programme Management Assistant (G5)	86,174		23,011	63,163		63,163	Position filled in February 2021
	05 Information Systems Assistant (G6)	110,079		64,987	45,091		45,091	
	06 Programme Management Assistant (G5)	91,077		57,614	33,463		33,463	
	07 Administrative Assistant (G6)	97,703		72,333	25,370		25,370	
	08 Administrative Assistant (G5)	74,440		63,586	10,854		10,854	
	09 Programme Management Assistant (G5)	86,174		71,165	15,009		15,009	
	10 Programme Management Assistant (G5)	86,174		74,238	11,936		11,936	Staff member was on SLWOP from July 2021
	11 Programme Management Assistant (G6)	83,664		67,619	16,045		16,045	
	Sub-Total	1,034,190	0	708,354	325,836	0	325,836	
1330	Conference Servicing Cost							
1333	Meeting Services: ExCom (86th postponed to 8-12 March 21)	0		282,376	-282,376	72,946	-355,322	
1334	Meeting Services: ExCom	355,800		272,060	83,740	67,247	16,493	
1336	Meeting Services: ExCom	355,800		308,489	47,311	41,072	6,239	
1337	Meeting Services: ExCom							
1335	Temporary Assistance	18,800		12,489	6,311	6,839	-528	
	Sub-Total	730,400	0	875,414	-145,014	188,103	-333,118	
1399	TOTAL ADMINISTRATIVE SUPPORT	1,764,590	0	1,583,768	180,822	188,103	-7,281	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$354,736 based on 2021 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

		Approved 2021 budget per ExCom	Rephased amount from 2020 budget	Actual 2021 expenditures	Unspent balance 2021 (A) - (B) - (C) =	Amount to rephase to 2022 budget not to be	To be returned to the Fund	
1600	Travel on official business							
	01 Mission costs	208,000		7,040	200,960		200,960	No staff travel due to COVID-19 pandemic. Debit from prior period reimbursement
	02 Network meetings (4)	50,000			50,000		50,000	No travel due to COVID-19 pandemic
1698	Prior Year expense							
1699	Sub-Total	258,000	0	7,040	250,960	0	250,960	
1999	COMPONENT TOTAL	5,667,765	0	4,481,148	1,186,617	243,496	943,121	
20	CONTRACTUAL COMPONENT							
2100	Sub-contracts							
	01 Treasury services (Decision 59/51(b))	500,000		500,000	0		0	
	02 Corporate contracts	0	0				0	
2999	COMPONENT TOTAL	500,000	0	500,000	0	0	0	
30	MEETING PARTICIPATION COMPONENT							
3300	Travel and DSA for Art 5 delegates to Executive Committee meetings							
	01 Travel of Chairperson and Vice-Chairperson	15,000			15,000		15,000	
	02 Executive Committee	150,000			150,000		150,000	
3999	COMPONENT TOTAL	165,000	0	0	165,000	0	165,000	
40	EQUIPMENT COMPONENT							
4100	Expendables							
	01 Office stationery	7,000						
	02 Computer expendable (software, accessories, hubs, switches, memory)	10,530		4,392	6,138		6,138	
4199	Sub-Total	17,530	0	4,392	13,138	0	13,138	
4200	Non-Expendable Equipment							
	01 Computers, printers	13,000		18,627	-5,627		-5,627	
	02 Other expendable equipment (shelves, furnitures)	5,850		0	5,850		5,850	
4299	Sub-Total	18,850	0	18,627	223	0	223	
4300	Premises							
	01 Rental of office premises**	870,282		692,030	178,252		178,252	Obligation to be cancelled
	Sub-Total	870,282	0	692,030	178,252	0	178,252	
4999	COMPONENT TOTAL	906,662	0	715,049	191,613	0	191,613	
50	MISCELLANEOUS COMPONENT							
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		7,310	690		690	
	03 Rental of photocopiers (office)	10,000		5,348	4,652		4,652	
	04 Telecommunication equipment rental	8,000			8,000		8,000	
	05 Network maintenance	10,000		3,227	6,773	5,640	1,133	
5198	Prior Year reversal							
5199	Sub-Total	44,100	0	15,885	28,215	5,640	22,575	
5200	Reproduction Costs							
	01 Executive Committee meetings and reports to MOP	10,710			10,710		10,710	
5299	Sub-Total	10,710	0	0	10,710	0	10,710	
5300	Sundries							
	01 Communications	45,000		19,452	25,548		25,548	
	02 Freight charges	6,000		492	5,508		5,508	
	03 Bank charges	2,500			2,500		2,500	
	05 Staff training	20,137			20,137		20,137	
	06 GST							
	07 PST							
	08 Prior Year reversal							
5399	Sub-Total	73,637	0	19,944	53,693	0	53,693	
5400	Hospitality and Entertainment							
	01 Hospitality costs	16,800			16,800	0	16,800	
5499	Sub-Total	16,800	0	0	16,800	0	16,800	
5999	COMPONENT TOTAL	145,247	0	35,829	109,418	5,640	103,778	
GRAND TOTAL		7,384,674	0	5,732,026	1,652,648	249,136	1,403,512	
	Programme support costs (9%)	414,393			325,941		88,452	
COST TO MULTILATERAL FUND		7,799,067	0	6,057,967	1,741,100	249,136	1,491,964	
	Previous budget schedule	7,799,067			6,059,462			
	Increase/decrease	0						

**Rental of premises will be offset by US \$638,264 (based on 2021) 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 2021 budget per ExCom decision (A)	Rephased amount from 2020 budget (B)	Actual 2021 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)	Comments
1204	Desk study for the evaluation of the HCFC demonstration projects		15,000		15,000	15,000	0	
PROJECT TOTAL		0	15,000	0	15,000	15,000	0	
GRAND TOTAL		7,799,067	15,000	6,057,967	1,756,100	264,136	1,491,964	

SCHEDULE 1.4

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNDP Managed Activities 1991 - 2021 (US\$)

INCOME	2021	2020	1991-2021
Cash transferred from the Multilateral Fund	24,974,229	31,515,569	916,511,503
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	500,000	1,040,734	62,791,178
TOTAL INCOME	25,474,229	32,556,303	1,010,452,693
TOTAL EXPENDITURE	28,303,631	32,258,192	940,710,571
EXCESS OF INCOME OVER EXPENDITURE	-2,829,402	298,111	69,742,122
NET EXCESS OF INCOME OVER EXPENDITURE	-2,829,402	298,111	69,742,122
Fund balance, beginning of period	72,571,524	72,273,413	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	-2,829,402	298,111	69,742,122
Fund balance, end of period	69,742,122	72,571,524	69,742,122

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2021 (US\$)			
INCOME	2021	2020	1991-2021
Cash transferred from the Multilateral Fund	18,153,521	23,155,594	403,307,479
Interest earned	-1,087,737	-138,099	219,797
Other income	0	0	0
TOTAL INCOME	17,065,784	23,017,495	403,527,276
TOTAL EXPENDITURE	20,559,091	18,660,209	353,626,673
EXCESS OF INCOME OVER EXPENDITURE	-3,493,307	4,357,286	49,900,603
Prior period adjustments		0	0
NET EXCESS OF INCOME OVER EXPENDITURE	-3,493,307	4,357,286	49,900,603
Fund balance, beginning of period	53,393,910	53,393,910	0
Add excess of income over expenditure	-3,493,307		49,900,603
Adjustment on prior period income and expenditure	0		0
Fund balance, end of period	49,900,603	53,393,910	49,900,603

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2021 (US\$)			
INCOME	2021	2020	1991-2020
Cash transferred from the Multilateral Fund	26,806,382	15,958,877	957,292,952
Interest and miscellaneous income earned and retained	172,772	806,284	42,343,675
TOTAL INCOME*	26,979,154	16,765,161	999,636,627
TOTAL EXPENDITURE	30,399,836	26,057,074	894,055,959
EXCESS OF INCOME OVER EXPENDITURE	-3,420,682	-9,291,913	105,580,668
NET EXCESS OF INCOME OVER EXPENDITURE	-3,420,682	-9,291,913	105,580,668
Fund balance, beginning of period	109,001,351	109,001,351	0
Adjustment on prior year expenditure		0	0
Add excess of income over expenditure	-3,420,682		105,580,668
Fund balance, end of period	105,580,669	109,001,351	105,580,668

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2021 (US\$)

INCOME	2021	2020	1991-2021
Cash transferred from the Multilateral Fund	0	234,170	1,212,769,129
Interest and miscellaneous income earned and retained (investment income)	65,978	890,583	84,143,530
TOTAL INCOME	65,978	1,124,753	1,296,912,659
TOTAL EXPENDITURE	5,245,164	16,749,885	1,272,887,568
EXCESS OF INCOME OVER EXPENDITURE	-5,179,186	-15,625,132	24,025,091
NET EXCESS OF INCOME OVER EXPENDITURE	-5,179,186	-15,625,132	24,025,091
Fund balance, beginning of period	29,204,277	44,829,409	0
Add excess of income over expenditure	-5,179,186	-15,625,132	24,025,091
Fund balance, end of period	24,025,091	29,204,277	24,025,091