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COMITE EXECUTIF
DU FONDS MULTILATERAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTREAL
Soixante-quatrième réunion
Montréal, 25 –29 juillet 2011

COMPTES PROVISOIRES DE L'ANNÉE 2010

1. Ce document présente les comptes provisoires du Fonds multilatéral, des quatre agences d'exécution et du Secrétariat pour l'année 2010, tels qu'ils figurent aux annexes 1.1 à 1.7.
2. Les annexes 1.1 à 1.7, jointes au présent document, contiennent des renseignements avancés sur les comptes des agences d'exécution et du Secrétariat pour l'année 2010 et sont soumis pour l'instant à titre d'information seulement. Dans l'annexe 1.1, les dépenses du Secrétariat incluent la perte de 6,041 millions \$US imputable au mécanisme de taux change fixe qui, selon le Secrétariat, devrait être renversée par le Trésorier.

Ajustements apportés aux états de compte provisoires des agences d'exécution de l'année 2009

3. Les différences entre les états financiers provisoires et les comptes finals des agences pour l'année 2009, selon la décision 62/64 c) iii) du Comité exécutif dans le document UNEP/OzL.Pro/ExCom/62/62, ont été consignées dans les comptes de 2010 comme ajustements de l'année précédente.
4. Les comptes finals du Fonds pour l'année 2010 seront présentés à la 65^e réunion du Comité exécutif, conformément au calendrier de remise convenu entre les représentants des agences d'exécution et le Trésorier lors de l'atelier sur la terminologie commune et les procédures de rapprochement des comptes. Pendant cet atelier, les agences sont convenues avec le Trésorier de présenter les comptes provisoires au PNUE avant le 31 janvier et les comptes finals avant le 30 septembre de l'année suivant l'exercice auquel ils sont rattachés.

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.

Vérification

5. Au cours du mois de mai 2011, le Comité des commissaires aux comptes de l'Organisation des Nations Unies, représenté par une équipe du Royaume-Uni, a effectué une vérification des états financiers intermédiaires du PNUE à Nairobi. Cette démarche incluait l'examen des dossiers du Fonds multilatéral. Le PNUE attend actuellement le projet du rapport de vérification et fera, le cas échéant, rapport au Comité exécutif sur toute constatation pertinente de la vérification au Fonds multilatéral.

Recommandations

6. Le Comité exécutif pourrait souhaiter :
- a) Prendre note des comptes provisoires du Fonds pour l'année 2010;
 - b) Prendre note du fait que les comptes finals du Fonds pour l'année 2010 seront présentés au Comité exécutif lors de sa 65^e réunion et que tout autre ajustement sera apporté, le cas échéant;
 - c) Prendre note des mesures prises par le Trésorier en 2010 pour faire état des ajustements découlant du rapprochement des comptes pour l'exercice 2009;
 - d) Prier le Trésorier de renverser la perte liée au mécanisme de taux de change fixe, inscrite actuellement comme une dépense du Secrétariat, le cas échéant.

SCHEDULE 1.1			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2010 STATEMENT OF INCOME AND EXPENDITURE (in US\$)			
(Thousands of United States dollars)			
INCOME	2010	2009	1991- 2010
Agreed contributions	128,874	130,514	2,567,809
Interest income	3,645	4,403	205,139
Miscellaneous income	1,277	1,824	68,864
TOTAL INCOME	133,796	136,741	2,841,812
EXPENDITURE			
UNEP Managed Activities	15,526	20,081	170,293
UNDP Managed Activities	25,120	41,591	545,826
UNIDO Managed Activities	25,283	26,329	532,942
World Bank Managed Activities	23,603	32,428	998,158
Secretariat	11,936	5,264	84,204
TOTAL EXPENDITURE	101,468	125,693	2,331,423
Excess of income over expenditure	32,328	11,048	510,389
Prior period adjustments	-	-	600
Net excess of income over expenditure	32,328	11,048	510,989
Fund balance, beginning of period	478,661	467,613	0
Fund balance, end of period	510,989	478,661	510,989

- (i) For ease of monitoring and to avoid delay, the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures submitted for their accounting periods ended 31 December 2010 based on agreement that they will provide audited expenditures immediately when they become available. The Treasurer, also according to the approved practice of the Executive Committee of the Multilateral Fund, adjusted the provisional 2009 income and expenditure statement reported by implementing agencies by US \$34,843 and US \$1,456,299 respectively in the current period as a result of the reconciliation of the agencies' audited financial statements for the periods ending 31 December 2009 and earlier.
- (ii) Of the total US \$176,371 million voluntary contributions receivable, about US \$117,609 million or 67% represent amount due from countries with economies in transition.
- (iii) The Secretariat's 2010 expenditures of US \$11,536 million includes FERM loss of US \$6.041 million.

SCHEDULE 1.2

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

2010 STATEMENT OF ASSETS AND LIABILITIES

(Thousands of United States dollars)

	31.12.2010	31.12.2009
ASSETS		
Cash and term deposits	111,297	81,387
Voluntary pledges receivable	176,371	183,998
Inter-fund balance receivable		16
Other accounts receivable	329	644
Other assets - deferred charges	13	19
Promissory notes	40,767	36,363
Operating funds provided to implementing agencies	187,012	179,423
TOTAL ASSETS	515,789	481,850
LIABILITIES		
Deferred credits	3,847	2,747
Reserve for obligations	150	195
Inter-fund balance payable	44	-
Other accounts payable	759	247
TOTAL LIABILITIES	4,800	3,189
RESERVES AND FUND BALANCES		
Cumulative surplus	510,989	478,661
TOTAL RESERVES AND FUND BALANCES	510,989	478,661
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	515,789	481,850

SCHEDULE 1.3

A. 2010 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
10	PROJECT PERSONNEL COMPONENT				
	1100	<i>Project Personnel</i>			
	1101	Chief Officer (D-2)	219,316	217,667	1,649
	1102	Deputy Chief Officer (Economic Cooperation) (P-5)*	216,438	131,669	84,769
	1103	Programme Management Officer (P-3)	143,446	140,556	2,890
	1104	Senior Project Management Officer (P-5)	195,587	206,702	(11,115)
	1105	Senior Project Management Officer (P-5)	195,587	179,991	15,596
	1106	Senior Project Management Officer (P-5)	195,587	185,625	9,962
	1107	Senior Project Management Officer (P-5)**	195,587	61,821	133,766
	1108	Information Management Officer (P-3)	172,941	189,345	(16,404)
	1109	Administrative and Fund Management Officer (P-5)	175,483	177,692	(2,209)
	1110	Senior Monitoring and Evaluation Officer (P-5)***	195,587	80,496	115,091
	1111	Programme Management Officer (P-3)	143,446	145,955	(2,509)
	1112	Associate IT Officer (P-2)	86,787	109,207	(22,420)
	1114	Programme Management Officer (P-3)	143,446	146,493	(3,047)
	1188	Prior Year's Adjustment			
	1199	<i>Sub-total</i>	2,279,238	1,973,219	306,019
	1200	<i>Consultants</i>			
	1201	Projects and technical reviews etc	100,000	102,078	(2,078)
	1202	MC2 Consultants	50,000	9,800	40,200
	1203	MYA Table access & development	60,000	54,270	5,730
	1299	<i>Sub-total</i>	210,000	166,148	43,852
	1300	<i>Administrative Support Staff costs</i>			
	1301	Administrative Assistant (G-8)	82,442	76,848	5,594
	1302	Meetings Services Assistant (G-7)	78,008	73,990	4,018
	1303	Programme Assistant (G-8)	82,442	85,105	(2,663)
	1304	Senior Secretary (Economic Cooperation) (G-6)****	61,068	34,962	26,106
	1305	Senior Secretary (Technical Cooperation) (G-6)	61,068	63,834	(2,766)
	1306	Computer Operations Assistant (G-8)****	82,442	45,359	37,083
	1307	Secretary (G-6)	64,544	66,429	(1,885)
	1308	Secretary/Clerk, Administration (G-7)	69,238	60,473	8,765
	1309	Registry Clerk (G-5)	52,753	52,789	(36)
	1310	Database Assistant (G-8)	82,442	90,773	(8,331)
	1311	Secretary, Monitoring and Evaluation (G-6)	61,068	58,974	2,094
	1313	Secretary (Senior Programme Officer) (G-6)	61,068	50,711	10,357
	1314	Secretary (Senior Programme Officer) (G-6)****	61,068	8,713	52,355
	1301-14	<i>Sub-total (support staff costs)</i>	899,651	768,960	130,691
	1333	60 th Meeting of the Executive Committee	260,000	226,240	33,760
	1334	61 st Meeting of the Executive Committee	260,000	227,860	32,140
	1336	62 nd Meeting of the Executive Committee	260,000	250,160	9,840
	1333-34 & 1336	<i>Sub-total (conference servicing)</i>	780,000	704,260	75,740
	1335	Tempory Assistance	65,000	36,514	28,486
	1388	Prior Year's Adjustment	-	-	0
	1388	<i>Sub-total</i>	-	0	0
	1399	<i>Sub-total</i>	1,744,651	1,509,734	234,917

* 1102 - Filled in May 2010

** 1107 - Vacant since May 2010

*** 1110 - Temporary recruitment per decision 56/68 (e)

**** 1304, 1306 & 1314 - Temporary recruitment

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	208,000	184,484	23,516
	1602	Network meetings (4)	20,000	7,166	12,834
	1699	<i>Sub-total</i>	228,000	191,650	36,350
1999	COMPONENT TOTAL		4,461,889	3,840,751	621,138
20	SUB-CONTRACTS COMPONENT				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Treasury services	500,000	500,000	0
	2199	<i>Sub-total</i>	500,000	500,000	0
	2300	<i>Sub-Contracts with Profit Making Institutions</i>			0
	2301	Corporate Consultancies	0	0	0
	2399	<i>Sub-total</i>	0	0	0
2999	COMPONENT TOTAL		500,000	500,000	0
30	MEETINGS PARTICIPATION COMPONENT				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	15,000	3,540	11,460
	3302	Executive Committee meetings*****	225,000	269,654	(44,654)
	3399	<i>Sub-total</i>	240,000	273,194	(33,194)
3999	COMPONENT TOTAL		240,000	273,194	(33,194)
40	EQUIPMENT COMPONENT				
	4100	<i>Expendables</i>			
	4101	Office stationery etc (revision initiated to use anticipated savings)	19,500	9,562	9,938
	4102	Software & Computer expendables	11,700	11,700	0
	4199	<i>Sub-total</i>	31,200	21,262	9,938
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	13,000	13,000	0
	4202	Others	6,500	6,500	0
	4299	<i>Sub-total</i>	19,500	19,500	0
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	870,282	726,455	143,827
	4399	<i>Sub-total</i>	870,282	726,455	143,827
4999	COMPONENT TOTAL		920,982	767,217	153,765
50	MISCELLANEOUS COMPONENT				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	1,178	7,822
	5102	Office premises	9,000	809	8,191
	5103	Rental of Photocopiers	19,500	20,090	(590)
	5104	Telecommunications equipment	9,000	9,000	0
	5105	Miscellaneous equipment rentals	16,250	16,250	0
	5199	<i>Sub-total</i>	62,750	47,327	15,423
	5200	<i>Reporting Costs</i>			

***** Additional expenses resulting from Participants delayed departure at the 61st meeting.

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	5201	Executive Committee meetings			
	5202	Reporting (others)	20,000	6,999	13,001
	5299	<i>Sub-total</i>	20,000	6,999	13,001
	5300	<i>Sundry</i>			
	5301	Communications	65,000	39,794	25,206
	5302	Freight charges	15,000	5,293	9,707
	5303	Bank charges	5,000	1,187	3,813
	5305	Staff training	20,137	14,777	5,360
	5399	<i>Sub-total</i>	105,137	61,051	44,086
	5400	<i>Hospitality</i>			
	5401	Official hospitality	13,000	17,699	(4,699)
	5499	<i>Sub-total</i>	13,000	17,699	(4,699)
5999	COMPONENT TOTAL		200,887	133,076	67,811
99	PROJECT TOTAL		6,323,758	5,514,238	809,520
		<i>Programme Support Costs (budget lines 1100 and 1300)</i>	413,256	356,483	56,772
		GRAND TOTAL	6,737,014	5,870,721	866,292
B. 2010 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)					
			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1201	Projects and technical reviews/Customs Training	0	0	0
	1202	Projects and technical reviews etc./Methyl bromide	0	(3,677)	3,677
	1203	Projects and technical reviews etc./Extending desk study	0	0	0
	1204	Country studies	27,103	310	26,793
	1205	Consultants	0	0	0
	1206	Projects and technical reviews etc/evaln of TPMPs	0	0	0
	1601	Travel on Official business	0	0	0
	4201	Non Expendable Computer Equipment	0	0	0
	5301	Communications	0	0	0
	ACCOUNT TOTAL		27,103	(3,367)	30,470
TOTAL FOR ALL ACCOUNTS			6,764,117	5,867,354	896,762

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2010			
INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	23,621,158	15,132,275	521,064,916
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	500,000	416,843	52,908,756
TOTAL INCOME	24,121,158	15,549,118	605,123,684
TOTAL EXPENDITURE	23,648,130	42,765,781	545,826,417
EXCESS OF INCOME OVER EXPENDITURE	473,028	-27,216,663	59,297,267
NET EXCESS OF INCOME OVER EXPENDITURE	473,028	-27,216,663	59,297,267
Fund balance, beginning of period	58,824,239	86,040,902	0
Add excess of income over expenditure	473,028	-27,216,663	59,297,267
Fund balance, end of period	59,297,267	58,824,239	59,297,267

SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities 1991 - 2010

INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	16,881,814	16,638,790	184,619,328
Total transfers	16,881,814	16,638,790	184,619,328
Interest earned and retained	460,499	604,129	8,939,233
Other income	13,595	-21,171	56,370
TOTAL INCOME	17,355,908	17,221,748	193,614,931
TOTAL EXPENDITURE	15,530,325	20,230,087	170,488,671
EXCESS OF INCOME OVER EXPENDITURE	1,825,583	-3,008,339	23,126,260
NET EXCESS OF INCOME OVER EXPENDITURE	1,825,583	-3,008,339	23,126,260
Fund balance, beginning of period	21,300,677	24,309,016	0
Add excess of income over expenditure	1,825,583	-3,008,339	23,126,260
Fund balance, end of period	23,126,260	21,300,677	23,126,260

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2010			
INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	52,430,461	18,878,689	572,765,522
Interest and miscellaneous income earned and retained	203,162	559,162	35,913,801
TOTAL INCOME	52,633,623	19,437,851	608,679,323
TOTAL EXPENDITURE	25,294,412	26,328,707	532,947,145
EXCESS OF INCOME OVER EXPENDITURE	27,339,211	-6,890,856	75,732,178
NET EXCESS OF INCOME OVER EXPENDITURE	27,339,211	-6,890,856	75,732,178
Fund balance, beginning of period	48,392,967	55,272,407	0
Add excess of income over expenditure	27,339,211	-6,890,856	75,732,178
Fund balance, end of period	75,732,178	48,381,551	75,732,178

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2010

INCOME	2010	2009	1991-2010
Cash transferred from the Multilateral Fund	1,350,339	30,409,161	777,249,425
Promissory notes encashed	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	387,337	937,060	78,169,623
TOTAL INCOME	1,737,676	31,346,221	1,036,752,675
TOTAL EXPENDITURE	23,602,512	32,427,898	998,158,038
EXCESS OF INCOME OVER EXPENDITURE	-21,864,836	-1,081,677	38,594,637
NET EXCESS OF INCOME OVER EXPENDITURE	-21,864,836	-1,081,677	38,594,637
Fund balance, beginning of period	60,459,473	61,541,150	0
Add excess of income over expenditure	-21,864,836	-1,081,677	38,594,637
Fund balance, end of period	38,594,637	60,459,473	38,594,637