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ESPAÑOL  
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COMITÉ EJECUTIVO DEL FONDO MULTILATERAL  
PARA LA APLICACIÓN DEL  
PROTOCOLO DE MONTREAL  
Cuadragésima Tercera Reunión  
Ginebra, 5 al 9 de julio de 2004

**Addendum**

**RECONCILIACIÓN DE LOS ESTADOS DE CUENTAS DE 2002  
DEL FONDO MULTILATERAL (SEGUIMIENTO A LA DECISIÓN 42/41)**

Esta addendum ofrece información adicional del controlador de Naciones Unidas en relación con los costos iniciales del PNUD (adjuntos). La carta especificaba, entre otras cosas, que:

- La Junta de Auditores era completamente independiente y la única responsable de la realización de una auditoría y, por lo tanto, no se solicitó a la Junta que realizase ningún examen en particular.
- Las diferencias al respecto fueron insignificantes y no justifican otras revisiones.
- La mayoría de los registros financieros (al margen de los estados financieros) se destruyen al cabo de 5 años, mientras que la cuestión de los gastos iniciales remonta al año 1991.

United Nations  Nations Unies

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13 June 2004

Dear Ms. Nolan,

Thank-you for your letter of 26 May seeking my views on an issue relating to the Multilateral Fund. The accounts of the United Nations, as well as those of the United Nations Development Programme and those of the United Nations Environment Programme (which I believe include the accounts of the Multilateral Fund) are all audited by the same Board of Auditors appointed by the General Assembly.

The Board of Auditors according to the Financial Regulations is completely independent and solely responsible for the conduct of the audit. Neither the Secretariat, nor the Executive Committee of the Fund can request the Board to perform any particular or specific examination.

It is not clear to me on what basis this discrepancy has arisen, whether it is from audited financial reports or whether it based on calculations made by the Secretariat. Be that as it may a discrepancy of 0.02% is in my view immaterial and insignificant and does not warrant further examination.

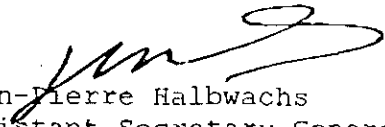
The Financial Regulations do not prescribe the length of time for which records are kept. The retention schedule for financial records which is determined by the Secretariat provides that most of the records are destroyed after five years. Financial statements are retained permanently.

Ms. Maria Nolan  
Chief Officer  
Multilateral fund for the Implementation  
of the Montreal Protocol  
Montreal

I note that the issue of the startup cost goes back to 1991. I do not know of any Organization that would have records that go back that far in time.

I hope this answers your queries.

Yours sincerely,

  
Jean-Pierre Halbwachs  
Assistant Secretary-General  
Controller