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COMITÉ EXÉCUTIF
DU FONDS MULTILATÉRAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTRÉAL
Cinquante-huitième réunion
Montréal, 6 - 10 juillet 2009

COMPTES PROVISOIRES DE L'ANNÉE 2008

1. Le présent document présente les comptes provisoires du Fonds multilatéral, des quatre agences d'exécution et du Secrétariat pour l'année 2008, joints aux annexes 1.1 à 1.7.
2. Les annexes 1.1 à 1.7 jointes au présent document sont présentées à titre d'information seulement pour le moment.
3. Les comptes finals du Fonds pour l'année 2008 seront présentés à la 59^e réunion du Comité exécutif, conformément au calendrier de remise convenu entre les représentants des agences d'exécution et le trésorier de l'atelier sur la terminologie commune et les procédures de rapprochement des comptes. Pendant l'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.

Ajustements aux états financiers provisoires des agences d'exécution

4. Les écarts entre les comptes provisoires et les comptes finals des agences d'exécution pour l'année 2007 ont été consignés en 2008, conformément à la décision 56/67 f) et g) du Comité exécutif.

Vérification

5. Une vérification interne des états financiers de 2008 du Fonds et du PNUE est prévue pour juin et juillet 2009. Le Comité des commissaires aux comptes des Nations Unies a fait savoir au Secrétariat qu'il visiterait Montréal du 15 au 26 juin 2009. La vérification portera sur l'examen des comptes 2008 et les états financiers intermédiaires, la relation et l'organisation entre le Secrétariat du Fonds multilatéral des Nations Unies, le Secrétariat de l'Ozone et le PNUE, et les gestionnaires de projet.

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.

6. Le rapport des conclusions des vérificateurs sera présenté au Comité exécutif dès qu'il sera disponible.

Recommandations

7. Le Comité exécutif pourrait souhaiter :

- (a) Prendre note des comptes provisoires du Fonds pour l'année 2008;
- (b) Prendre note des mesures prises par le Trésorier pour faire état des ajustements découlant du rapprochement des comptes pour l'exercice 2007;
- (c) Prendre note du fait que les comptes finals du Fonds seront présentés à la 59^e réunion du Comité exécutif;
- (d) Prendre note du fait que le PNUE et le Fonds multilatéral feront l'objet d'une vérification externe en juin et juillet et de la visite du vérificateur externe à Montréal du 15 au 26 juin 2009.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2008 STATEMENT OF INCOME AND EXPENDITURE (in US\$) (Thousands of United States dollars)			
INCOME	2008	2007	1991 - 2008
Agreed contributions	123,992	128,689	2,308,421
Interest income	11,965	18,998	197,091
Miscellaneous income	10,235	7,140	65,763
TOTAL INCOME	146,192	154,827	2,571,275
EXPENDITURE			
UNEP Managed Activities	17,546	14,160	134,686
UNDP Managed Activities	27,652	24,811	479,115
UNIDO Managed Activities	27,969	31,912	481,330
World Bank Managed Activities	79,203	98,259	942,127
Secretariat	6,744	5,960	67,004
TOTAL EXPENDITURE	159,114	175,102	2,104,262
Excess of income over expenditure	(12,922)	(20,275)	467,013
Prior period adjustments	-	251	600
Net excess of income over expenditure	(12,922)	(20,024)	467,613
Fund balance, beginning of period	480,535	500,559	0
Fund balance, end of period	467,613	480,535	467,613

For ease of monitoring and to minimise delays, the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures covering accounting periods ending 31 December 2008 based on the understanding that they will provide audited expenditures as soon as available. The Treasurer adjusted expenditure of US \$117,086 previously reported by implementing agencies during the period ending 31 December 2008 and earlier resulting from the reconciliation of the audited accounts in the current period.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2008 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2008	31.12.2007
Cash and term deposits	40,288	32,845
Voluntary pledges receivable	177,775	173,751
Inter-fund balance receivable	-	170
Other accounts receivable	1,543	1,207
Other assets - deferred charges	19	34
Promissory notes	34,068	40,747
Operating funds provided to implementing agencies	215,807	239,793
TOTAL ASSETS	469,500	488,547
LIABILITIES		
Deferred credits	1,349	7,394
Reserve for obligations	276	324
Inter-fund balance payable	9	-
Other accounts payable	253	294
TOTAL LIABILITIES	1,887	8,012
RESERVES AND FUND BALANCES		
Cumulative surplus	467,613	480,535
TOTAL RESERVES AND FUND BALANCES	467,613	480,535

Of the total US \$177,775 million voluntary contributions receivable, about US \$112,522 million or 63 per cent represent amount due from countries with economies in transition. The Fund encourages Parties to pay their outstanding contributions in full and no write-offs or provisions for doubtful accounts are currently being considered.

SCHEDULE 1.3						
A. 2008 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)						
			Approved	Actual	Savings/ (Deficit)	
			Budget	Expenditure		
10	PROJECT PERSONNEL COMPONENT					
	1100	<i>Project Personnel</i>				
		1101	198,926	224,485	(25,559)	
		1102	182,545	196,022	(13,477)	
		1103	130,110	71,825	58,285	
		1104	177,403	198,684	(21,281)	
		1105	177,403	202,420	(25,017)	
		1106	177,403	170,366	7,037	
		1107	177,403	187,987	(10,584)	
		1108	156,863	186,098	(29,235)	
		1109	159,168	156,102	3,066	
		1110	177,403	199,070	(21,667)	
		1111	130,110	115,887	14,223	
		1112	78,719	96,288	(17,569)	
		1114	130,110	-	130,110	
		1188	Prior Year's Adjustment			
	1199	<i>Sub-total</i>		2,053,566	2,005,234	48,332
	1200	<i>Consultants</i>				
		1201	77,000	75,212	1,788	
	1299	<i>Sub-total</i>		77,000	75,212	1,788
	1300	<i>Administrative Support Staff Costs</i>				
		1301	74,777	73,225	1,552	
		1302	70,756	74,738	(3,982)	
		1303	74,777	87,632	(12,855)	
		1304	55,391	43,357	12,034	
		1305	55,391	59,154	(3,763)	
		1306	74,777	(2,432)	77,209	
		1307	58,542	66,348	(7,806)	
		1308	62,801	44,445	18,356	
		1309	47,849	53,015	(5,166)	
		1310	74,777	96,814	(22,037)	
		1311	55,391	58,657	(3,266)	
		1313	55,391	8,224	47,167	
		1314	55,391	888	54,503	
	1301-14	<i>Sub-total (support staff costs)</i>		816,011	664,065	151,946
		1333	270,500	270,271	229	
		1334	402,905	408,231	(5,326)	
		1336	435,000	377,918	57,082	
	1333-34 & 1336	<i>Sub-total (conference servicing)</i>		1,108,405	1,056,420	51,985
	1335	Temporary Assistance		43,000	42,562	438
		1388	Prior Year's Adjustment		-	0
	1388	<i>Sub-total</i>		-	0	0
	1399	<i>Sub-total</i>		1,967,416	1,763,047	204,369

			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs***	333,000	309,058	23,942
	1602	Network meetings (4)	20,000	8,917	11,083
	1603	55 th Meeting of the Executive Committee - Bangkok	50,000	50,000	0
	1699	<i>Sub-total</i>	403,000	367,975	35,025
1999	COMPONENT TOTAL		4,500,982	4,211,468	289,514
20	SUB-CONTRACTS COMPONENT				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Treasury services	500,000	500,000	0
	2201	ICF Study	33,750	33,750	0
	2202	Administrative Cost Study	250,000	247,053	2,947
	2199	<i>Sub-total</i>	783,750	780,803	2,947
	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		783,750	780,803	2,947
30	MEETINGS PARTICIPATION COMPONENT				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	15,000	0	15,000
	3302	Executive Committee meetings	230,000	233,882	(3,882)
	3303	Sub-Committee and Informal Sub-group meetings	0	0	0
	3399	<i>Sub-total</i>	245,000	233,882	11,118
3999	COMPONENT TOTAL		245,000	233,882	11,118
40	EQUIPMENT COMPONENT				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	10,500	9,872	628
	4102	Software & computer expendables	11,700	11,700	0
	4199	<i>Sub-total</i>	22,200	21,572	628
	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****	460,000	605,357	(145,357)
	4399	<i>Sub-total</i>	460,000	605,357	(145,357)
4999	COMPONENT TOTAL		501,700	646,429	(144,729)
50	MISCELLANEOUS COMPONENT				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	4,000	3,494	506
	5102	Office premises	6,000	5,352	648
	5103	Rental of photocopiers	19,500	19,455	45
	5104	Telecommunications equipment	7,500	4,919	2,581
	5105	Miscellaneous equipment rentals	16,250	16,250	0
	5199	<i>Sub-total</i>	53,250	49,470	3,780
	5200	<i>Reporting Costs</i>			

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
5201	Executive Committee meetings			
5202	Reporting (others)	7,000	6,651	349
5299	Sub-total	7,000	6,651	349
5300	Sundry			
5301	Communications	59,000	57,877	1,123
5302	Freight charges	9,000	7,723	1,277
5303	Bank charges	2,000	1,727	273
5305	Staff training	26,018	19,676	6,342
5399	Sub-total	96,018	87,003	9,015
5400	Hospitality			
5401	Official hospitality	13,000	14,357	(1,357)
5499	Sub-total	13,000	14,357	(1,357)
5999	COMPONENT TOTAL	169,268	157,481	11,787
99	PROJECT TOTAL	6,200,700	6,030,063	170,637
	Programme Support Costs	373,045	347,009	26,036
	GRAND TOTAL	6,573,745	6,377,072	196,673
B. 2008 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)				
		Approved Budget	Actual Expenditure	Savings/ (Deficit)
1201	Projects and technical reviews/Customs Trng	30,000	(6,186)	36,186
1202	Projects and technical reviews etc./Methyl bromide	90,000	79,128	10,872
1203	Projects and technical reviews etc./Extending desk study	20,000	17,737	2,263
1204	Further country studies & 2 nd syntheses	77,703	33,000	44,703
1205	Consultants	30,000	22,000	8,000
1206	Projects and technical reviews etc/Evaluation of TPMPs	100,000	79,700	20,300
1601	Travel on Official business	50,000	43,889	6,111
4201	Non Expendable computer equipment	4,000	1,442	2,558
5301	Communications	2,000	103	1,897
	ACCOUNT TOTAL	403,703	270,813	132,890
C. 2008 Expenditures for Account MFL 2336-2567-2661: (HCFC Production phase-out)				
		Approved Budget	Actual Expenditure	Savings/ (Deficit)
1201	Projects and technical reviews	150,000	97,082	52,918
	ACCOUNT TOTAL	150,000	97,082	52,918
TOTAL FOR ALL ACCOUNTS		7,127,448	6,744,967	382,481

* Difference in cost between P4 & P5 charged to 2101 budget line;

** Includes transfers of US \$59,905 from BL 2201 to 1334 as per decision 56/68 to allow the Secretariat, on a one-time basis, flexibility in the 2008 budget to exceed the 20 per cent limit to reallocate funds among budget lines and move anticipated savings of approximately US \$50,000 from the sub-contract component to cover the overrun on conference service costs under the Executive Committee line in respect of having held the 55th Meeting of the Executive Committee in Bangkok, back-to-back with the meeting of the Open-ended Working Group of the Montreal Protocol in July 2008;

*** Includes an additional allocation of US \$125,000 under travel line "1601" and US \$175,000 under meeting line "1336" from counterpart Funds contributed from the Government of Qatar which is reflected as "Other income" in the Multilateral Trust Fund to offset the cost differential for having held the 56th Meeting of the Executive Committee in Qatar, back-to-back with the Meeting of the Parties in November 2008 instead of Montreal, thereby increasing the cost of the project in 2008;

**** Actual rental costs of US \$605,357 will be offset by approximately US \$576,500 in cost differential between Nairobi 2007 rental of premise cost of US \$28,980, and US \$605,357 actual rental cost.

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2008			
INCOME	2008	2007	1991-2008
Cash transferred from the Multilateral Fund	24,299,289	10,204,149	482,311,483
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	2,269,000	4,572,673	51,487,071
TOTAL INCOME	26,568,289	14,776,822	564,948,566
TOTAL EXPENDITURE	27,352,658	24,782,299	479,114,820
EXCESS OF INCOME OVER EXPENDITURE	(784,369)	(10,005,477)	85,833,746
NET EXCESS OF INCOME OVER EXPENDITURE	(784,369)	(10,005,477)	85,833,746
Fund balance, beginning of period	86,618,115	96,623,592	0
Add excess of income over expenditure	(784,369)	(10,005,477)	85,833,746
Fund balance, end of period	85,833,746	86,618,115	85,833,746

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2008			
INCOME	2008	2007	1991-2008
Cash transferred from the Multilateral Fund	19,216,583	17,874,751	151,098,724
Total transfers	19,216,583	17,874,751	151,098,724
Interest earned and retained	742,227	803,031	7,853,813
Other income	13,638	(5,482)	63,947
TOTAL INCOME	19,972,448	18,672,300	159,016,484
TOTAL EXPENDITURE	17,847,477	16,428,883	134,881,208
EXCESS OF INCOME OVER EXPENDITURE	2,124,971	2,243,417	24,135,276
Prior period adjustments	0	146,685	110,884
NET EXCESS OF INCOME OVER EXPENDITURE	2,124,971	2,390,102	24,246,160
Fund balance, beginning of period	22,121,189	19,731,087	0
Add excess of income over expenditure	2,124,971	2,390,102	24,246,160
Fund balance, end of period	24,246,160	22,121,189	24,246,160

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2008			
INCOME	2008	2007	1991-2008
Cash transferred from the Multilateral Fund	35,452,420	22,848,701	501,456,372
Interest and miscellaneous income earned and retained	2,072,262	3,438,876	35,151,477
TOTAL INCOME	37,524,682	26,287,577	536,607,849
TOTAL EXPENDITURE	28,083,739	31,797,091	481,335,442
EXCESS OF INCOME OVER EXPENDITURE	9,440,943	(5,509,514)	55,272,407
NET EXCESS OF INCOME OVER EXPENDITURE	9,440,943	(5,509,514)	55,272,407
Fund balance, beginning of period	45,831,464	51,340,978	0
Add excess of income over expenditure	9,440,943	(5,509,514)	55,272,407
Fund balance, end of period	55,272,407	45,831,464	55,272,407

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2008			
INCOME	2008	2007	1991-2008
Cash transferred from the Multilateral Fund	44,859,180	66,512,605	745,489,925
Promissory notes encashed*	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	3,513,094	8,590,765	76,845,226
TOTAL INCOME	48,372,274	75,103,370	1,003,668,778
TOTAL EXPENDITURE	79,203,203	98,258,564	942,127,628
EXCESS OF INCOME OVER EXPENDITURE	(30,830,929)	(23,155,194)	61,541,150
NET EXCESS OF INCOME OVER EXPENDITURE	(30,830,929)	(23,155,194)	61,541,150
Fund balance, beginning of period**	92,372,079	115,527,273	0
Add excess of income over expenditure	(30,830,929)	(23,155,194)	61,541,150
Fund balance, end of period	61,541,150	92,372,079	61,541,150

* Promissory notes information provided by World Bank accounts.

** The World Bank restated its Opening Fund balance for 2006 to include unrealized investment income as at the end of 31 December 2005.