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ARABIC

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اللجنة التنفيذية للصندوق المتعدد الأطراف
لتنفيذ بروتوكول مونتريال
الاجتماع السادس والثمانون
مونتريال، من 2 إلى 6 نوفمبر/تشرين الثاني 2020
مؤجل: من 8 إلى 12 مارس/ آذار 2021¹

الحسابات النهائية لعام 2019

مقدمة

1 تعرض هذه الوثيقة الحسابا النهائية للصندوق المتعدد الأطراف للسنة المنتهية في 31 ديسمبر/كانون الأول 2019. ويتألف المرفق الأول بهذه الوثيقة من الجداول التالية:

الجدول 1-1	بيان الإيرادات والنفقات لعام 2019
الجدول 2-1	بيان الوضع المالي لعام 2019
الجدول 3-1	نفقات الأمانة لعام 2019
الجدول 4-1	الحسابات الفرعية للأنشطة التي يديرها اليونديبي للفترة 2019-1991
الجدول 5-1	الحسابات الفرعية للأنشطة التي يديرها اليونيب للفترة 2019-1991
الجدول 6-1	الحسابات الفرعية للأنشطة التي تديرها اليونيدو للفترة 2019-1991
الجدول 7-1	الحسابات الفرعية للأنشطة التي يديرها البنك الدولي للفترة 2019-1991

1. . بسبب فيروس كورونا (كوفيد-19)

2 يوفر الجدول 1-1 معلومات عن المساهمات المتفق عليها بموجب فئة الإيرادات. ويبين مكاسب آلية معدل الصرف الثابتة بمبلغ 507 935 دولار أمريكي في عام 2019 بالمقارنة بمكاسب يبلغ 1 907 302 دولار أمريكي في عام 2018، ويرجع ذلك لمعدل صرف دولار الولايات المتحدة في عام 2019 بالمقارنة بالعملات الأخرى. ويوفر

الجدول أيضا البيانات المجمعة عن نفقات الأمانة والوكالات المنفذة؛ ورصيد الصندوق الصافي في نهاية عام 2019.

3 يعرض الجدول 2-1 حالة التعهدات الطوعية الواردة التي بلغت 27 451 287 دولار أمريكي. هذا بعد خفض المجموع التجميعي الوارد البالغ 211 117 014 دولار أمريكي بمبلغ 183 665 727 دولار أمريكي على أنه مخصص للحسابات المشبوهة تمثيا مع معايير الحسابات الدولية للقطاع العام.

4 يعرض الجدول 3-1 النفقات الفعلية لميزانية الأمانة في عام 2019 كما وافق عليها المقرر 6/82(ب) والمقرر 85/82(و) وميزانية الرصد والتقييم كما وافق عليها المقرر 10/82(ب). وبالرغم من أن الرصيد غير المنصرف هو 1 806 471 دولار أمريكي، فإن مبلغ 1 782 262 دولار أمريكي (أي، 1 735 073 دولار أمريكي من ميزانية الأمانة ومبلغ 47 189 دولار أمريكي من ميزانية الرصد والتقييم) يعاد إلى الصندوق في الاجتماع السادس والثمانين؛ إن الأرصدة البالغة 24 209 دولار أمريكي تتألف من تعهدات عام 2019 بموجب ميزانية الأمانة التي ستنتفك وتسجل في عام 2020.

5 تحتوى الجداول من 1-4 إلى 1-7 الحسابات الختامية للوكالات المنفذة المقدمة إلى أمين الخزانة بحلول نهاية سبتمبر/أيلول 2020. وبما أن الحسابات الختامية للوكالات المنفذة قدمت بعد غلق حسابات اليونيب لعام 2019، تم تسجيل الحسابات المؤقتة فقط المقدمة من الوكالات المنفذة في يناير/كانون الثاني 2020 في الحسابات الختامية لليونيب. ويبين الجدول 1 الفرق بين الحسابات المؤقتة والختامية لعام 2019 عن الإيرادات والنفقات المجمعة وسوف تسجل في حسابات عام 2020.

الجدول 1. الفرق بين الحسابات المؤقتة والختامية بشأن الإيرادات والمصروفات المجمعة (دولار أمريكي) [بالنسبة لرقم مختلف، إذا كان الرقم الأصلي صحيحا، يمكن تضمين علامة لشرح لماذا اختلف عن الجدول]

الوكالة	المؤقتة	الختامية	الفرق
الإيرادات			
يونديبي	951,119,410	952,422,161	1,302,751
يونيب	363,443,997	363,443,997	-
يونيدو	955,892,312	955,892,312	-
البنك الدولي	1,295,721,928	1,295,721,928	-
النفقات			
يونديبي	879,741,391	880,148,749	407,358
يونيب	314,407,373	314,407,373	-
يونيدو	838,168,033	837,599,049	(568,984)
البنك الدولي	1,250,892,519	1,250,892,519	-

تقرير مجلس مراجعي حسابات الأمم المتحدة بشأن حسابات الصندوق للعام المنتهى في 31 ديسمبر/كانون الأول 2019

6 تم الانتهاء من تقرير مراجعي حسابات الأمم المتحدة بشأن حسابات الصندوق للعام المنتهى في 31 ديسمبر/كانون الأول 2019 (A/75/5/Add.7)² وقدم إلى المدير التنفيذي لليونيب. وشمل التقرير قسما بشأن

² <https://undocs.org/en/A/75/5/Add.7>

البيانات المالية للصندوق. إن تقرير المراجعة لليونيب غير مؤهل وليس له علاقة بملاحظات المراجعة في الصندوق المتعدد الأطراف.

التوصية

7 قد ترغب اللجنة التنفيذية:

(أ) أن تحاط علماً بالبيانات المالية النهائية المراجعة للصندوق المتعدد الأطراف حتى 31 ديسمبر/كانون الأول 2019 الذي أعد بناء على معايير الحسابات الدولية للقطاع العام الواردة في الوثيقة UNEP/OzL.Pro/ExCom/86/5؛

(ب) أن تطلب من أمين الخزانة أن يسجل في حسابات عام 2020 للصندوق المتعدد الأطراف الفرق بين تنفيذ البيانات المالية لعام 2019 المؤقتة للوكالات للمنفذة وبياناتها النهائية لعام 2019 كما وردت في الجدول 1 بالوثيقة UNEP/OzL.Pro/ExCom/86/5.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2019 STATEMENT OF INCOME AND EXPENDITURE ⁽¹⁾ (Thousands of United States dollars)			
INCOME	2019	2018	1991- 2019
Agreed contributions ⁽²⁾	164,330	168,288	3,871,187
Interest income	8,352	4,021	232,172
Exchange gain/(loss) ⁽³⁾	508	1,907	(31,362)
Miscellaneous income	0	0	32,766
TOTAL INCOME	173,190	174,216	4,104,763
EXPENDITURE			
UNEP Managed Activities ⁽⁴⁾	19,367	18,068	312,094
UNDP Managed Activities ⁽⁴⁾	32,893	24,170	858,535
UNIDO Managed Activities ⁽⁴⁾	27,682	44,899	894,049
World Bank Managed Activities ⁽⁴⁾	13,151	11,194	1,251,002
Secretariat	5,988	6,010	134,681
Increase on bad debt provision	2,154	(2,152)	6,075
Exchange loss on outstanding promissory notes	0	0	5,067
TOTAL EXPENDITURE	101,235	102,189	3,461,503
Excess of income over expenditure	71,955	72,027	643,260
Prior period adjustments	0	0	(142,713)
Net excess of income over expenditure	71,955	72,027	500,547
Fund balance, beginning of period	428,591	356,564	0
Fund balance, end of period	500,546	428,591	500,547

⁽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 \$936,974 voluntary contribution (cost differential) from the Government of Canada; and US \$25,513,071 from 17 non-Article 5 countries for HFC activities.

⁽³⁾ The Exchange loss/gain for 2019 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 they become available but not later 30 September of the following year.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2019 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	2019	2018
Current Assets		
Cash and term deposits	232,902	160,153
Voluntary pledges receivable*	27,451	10,561
Inter-fund balance receivable		
Other accounts receivable	476	1,398
Other assets - deferred charges		
Promissory notes - short term		0
Advance or prepayments	20	33
Operating funds provided to implementing agencies - current	97,328	111,260
Other current assets		
TOTAL CURRENT ASSETS	358,177	283,405
Non current Assets		
Investments	49,040	11,109
Promissory notes - long term		
Operating funds provided to implementing agencies - non current	138,749	163,203
Property, plant and equipment	30	30
TOTAL NON CURRENT ASSETS	187,819	174,342
TOTAL ASSETS	545,996	457,747
LIABILITIES		
Accounts payable and accrued payables	5,776	243
Advance receipts	39,619	28,852
Employee benefits	55	58
TOTAL LIABILITIES	45,450	29,153
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	500,546	428,594
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	545,996	457,747

*The Voluntary contribution receivable shown is the gross receivable; US \$211,117,014 less the cumulative provision to doubtful account amounting US \$183,665,727.

SCHEDULE 1.3

A. 2019 MLF EXPENSES (US \$)

		Approved 2019 budget per ExCom decision (A)	Amount rephased from 2018 Budget (B)	Actual 2019 expenditures (UMOJA) (C)	Unspent balance 2019 (A)+ (B) - (C) (D)	Amount to rephase to 2020 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)	291,714		252,377	39,338		39,338	
02	Deputy Chief Officer (D1)	287,886		128,745	159,141		159,141	
03	Programme Management Officer (P4)	203,530		171,504	32,025		32,025	
04	Senior Programme Management Officer (P5)	260,152		231,309	28,842		28,842	
05	Senior Programme Management Officer (P5)	260,152		205,541	54,611		54,611	
06	Senior Programme Management Officer (P5)	260,152		213,085	47,067		47,067	
07	Senior Programme Management Officer (P5)	260,152		205,094	55,058		55,058	
08	Information Management Officer (P4)	234,486		187,264	47,222		47,222	
09	Senior Fund Management and Administrative Officer (P5)	233,411		164,457	68,954		68,954	Difference between P4 and P5 charged to the Treasury fee
10	Senior Monitoring and Evaluation Officer (P5)	260,152		217,229	42,923		42,923	
11	Programme Management Officer (P2/P3)	202,721		122,303	80,418		80,418	
12	Chief of Unit, Information Systems (P4)	172,614		107,408	65,206		65,206	
14	Programme Management Officer (P4)	159,884		42,075	117,809		117,809	
15	Associate Administrative Officer (P2)	139,113		119,462	19,651		19,651	
16	Associate Database Officer (P2)	139,113		118,589	20,524		20,524	
1199	Sub-Total	3,365,232	-	2,486,444	878,789	-	878,789	
1200	Consultants							
01	Projects and technical reviews etc.	75,000		48,779	26,221		26,221	
02	Technical audit of FIASA	50,000		50,000	0		0	
1299	Sub-Total	125,000	-	98,779	26,221	-	26,221	
1300	Administrative Support Personnel							
02	Meeting Services Assistant (G7)	109,657		78,614	31,043		31,043	
03	Programme Management Assistant (G6)	103,759		42,985	60,774		60,774	
04	Programme Management Assistant (G6)	86,994		45,345	41,648		41,648	
05	Programme Management Assistant (G5)	81,227		56,447	24,780		24,780	
06	Information Systems Assistant (G6)	103,760		60,876	42,884		42,884	
07	Programme Management Assistant (G5)	85,849		48,518	37,331		37,331	
08	Administrative Assistant (G6)	92,094		25,890	66,204		66,204	Post partially filled in 2019 temp assistance
09	Team Assistant (G4)	70,167		60,164	10,003		10,003	
11	Programme Management Assistant (G5)	81,227		66,688	14,540		14,540	
12	Finance and Budget Assistant (G6)			0	0		0	Post charged to the PSC
13	Programme Management Assistant (G5)	81,227		43,332	37,896		37,896	Post partially filled in 2019 temp assistance
14	Programme Management Assistant (G5)	78,861		22,011	56,850		56,850	Post partially filled in 2019 temp assistance
15	Senior Human Resources Assistant (G7)						0	Post charged to the PSC
	Sub-Total	974,824	-	550,869	423,955	-	423,955	Overall savings due to US\$/Can\$ exchange rate
1330	Conference Servicing Cost							
1333	Meeting Services: ExCom	355,800	79,849	446,588	-10,939		-10,939	
1334	Meeting Services: ExCom	355,800		343,838	11,962		11,962	
1335	Temporary Assistance	18,800		20,298	-1,498		-1,498	
	Sub-Total	730,400	79,849	810,724	(475)	-	-475	
1399	TOTAL ADMINISTRATIVE SUPPORT	1,705,224	79,849	1,361,593	423,480	-	423,480	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$247,880 based on 2019 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

		Approved 2019 budget per ExCom decision (A)	Rephased amount from 2018 Budget (B)	Actual 2019 expenditures (UMOJA) (C)	Unspent balance 2019 (A)+ (B) - (C) (D)	Amount to rephase to 2020 budget not to be returned (E)	To be returned to the Fund (D) - (E) (F)	
1600	Travel on official business							
	01 Mission costs	208,000		123,190	84,810		84,810	
	02 Network meetings (4)	50,000		48,205	1,795		1,795	
1699	Sub-Total	258,000	-	171,394	86,606	-	86,606	
1999	COMPONENT TOTAL	5,453,456	79,849	4,118,210	1,415,095	-	1,415,095	
20	CONTRACTUAL COMPONENT							
2100	Sub-contracts							
	01 Treasury services (Decision 59/51(b))	500,000		500,000	0		0	
	02 Corporate consultancies							
2999	COMPONENT TOTAL	500,000	-	500,000	-	-	-	
30	MEETING PARTICIPATION COMPONENT							
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 in 2019
	02 Executive Committee	150,000		167,352	-17,352		-17,352	
3999	COMPONENT TOTAL	165,000	-	167,352	(2,352)	-	(2,352)	
40	EQUIPMENT COMPONENT							
4100	Expendables							
	01 Office stationery	7,000		3,923	3,077		3,077	Savings based on actual needs and rate of exchange of US\$/Can\$
	02 Computer expendable (software, accessories, hubs, switches, memory)	10,530	7,734	11,096	7,168	7,168	0	Unspent balance combined with 2019 allocation to meet 2018-2019 requirement and unspent balance combined with 2020 allocation to meet 2019-2020 requirement
4199	Sub-Total	17,530	7,734	15,019	10,245	7,168	3,077	
4200	Non-Expendable Equipment							
	01 Computers, printers	13,000		7,632	5,368	5,368	0	
	02 Other expendable equipment (shelves, furnitures)	5,850		670	5,180	5,180	0	
4299	Sub-Total	18,850	-	8,302	10,548	10,548	0	
4300	Premises							
	01 Rental of office premises**	870,282		699,194	171,088		171,088	Savings due to exchange rate gain of US\$/Can\$
	Sub-Total	870,282	-	699,194	171,088	-	171,088	
4999	COMPONENT TOTAL	906,662	7,734	722,515	191,881	17,716	174,165	
50	MISCELLANEOUS COMPONENT							
5100	Operation and Maintenance of Equipment							
	01 Computers and printers, etc.(toners, colour printer)	8,100	8,100	13,110	3,090		3,090	Unspent balance combined with 2019 allocation to meet 2018-2019 requirement
	02 Maintenance of office premises	8,000		5,507	2,493		2,493	
	03 Rental of photocopiers (office)	10,000		5,829	4,171		4,171	
	04 Telecommunication equipment rental	8,000		6,093	1,907		1,907	
	05 Network maintenance	10,000		3,507	6,493	6,493	0	
5199	Sub-Total	44,100	8,100	34,046	18,154	6,493	11,661	
5200	Reproduction Costs							
	01 Executive Committee meetings and reports to MOP	10,710		160	10,550		10,550	Savings due to reduced volume of reproduction in 2019
5299	Sub-Total	10,710	-	160	10,550	-	10,550	
5300	Sundries							
	01 Communications	45,000		21,174	23,826		23,826	Savings due to reduced international calls.
	02 Freight charges	6,000		2,763	3,237		3,237	Savings due to the fact that 2019 meetings took place in Montreal with no need for dispatch
	03 Bank charges	2,500		1,851	649		649	
	05 Staff training	20,137		10,101	10,036		10,036	
	06 GST				0		0	
	07 PST				0		0	
	08 Prior Year reversal				0		0	
5399	Sub-Total	73,637	-	35,889	37,748	-	37,748	
5400	Hospitality and Entertainment							
	01 Hospitality costs	16,800	1,823	16,971	1,652	0	1,652	Hospitality costs for 83 rd meeting settled in 2019
5499	Sub-Total	16,800	1,823	16,971	1,652	-	1,652	
5999	COMPONENT TOTAL	145,247	9,923	87,066	68,104	6,493	61,611	
GRAND TOTAL		7,170,365	97,506	5,595,141	1,672,730	24,209	1,648,521	
	Programme support costs (9%)	390,605		304,053	86,552		86,552	Proportional to actual staff costs based on 9% PSC
COST TO MULTILATERAL FUND		7,560,970	97,506	5,899,194	1,759,282	24,209	1,735,073	
	Previous budget schedule	7,560,970						Approved 2019 budget
	Increase/decrease	0						

**Rental of premises will be offset by US \$647,042 (based on 2019) being covered by cost differential with Government of Canada, leaving US \$52,152 to be charged to the MLF.

MONITORING AND EVALUATION BUDGET

MF/2100-98-61: Monitoring and Evaluation:		Approved 2019 budget per ExCom decision (A)	Rephase amount from 2018 Budget (B)	Actual 2019 expenditures (UMOJA) (C)	Unspent balance 2019 (A)+ (B) - (C) (D)	Amount to rephase to 2020 budget not to be returned (E)	To be returned to the Fund (D) - (E) (F)	Comments
1201	Second phase of the evaluation pilot demonstration projects on ODS disposal and destruction	68,250		57,276	10,974	0	10,974	
1202	Desk study for the evaluation of the sustainability of the Montreal Protocol achievements	15,000		15,000	0		0	
1203	Desk study for the evaluation of the energy efficiency in the servicing sector	15,000			15,000		15,000	
1601	Travel on official business	33,800		16,585	17,215		17,215	
1602	Network meeting				0		0	
5105	Miscellaneous	4,000			4,000		4,000	
PROJECT TOTAL		136,050	0	88,861	47,189	0	47,189	
GRAND TOTAL		7,697,020	97,506	\$5,988,055	1,806,471	24,209	1,782,262	

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2019			
INCOME	2019	2018	1991-2019
Cash transferred from the Multilateral Fund	11,008,453	44,985,413	860,027,358
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	1,802,751	1,327,039	61,244,791
TOTAL INCOME	12,811,204	46,312,452	952,422,161
TOTAL EXPENDITURE	30,329,741	47,869,464	880,148,749
EXCESS OF INCOME OVER EXPENDITURE	-17,518,537	-1,557,012	72,273,412
NET EXCESS OF INCOME OVER EXPENDITURE	-17,518,537	-1,557,012	72,273,412
Fund balance, beginning of period	89,791,949	91,348,961	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	-17,518,537	-1,557,012	72,273,412
Fund balance, end of period	72,273,412	89,791,949	72,273,412

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2019			
INCOME	2019	2018	1991-2019
Cash transferred from the Multilateral Fund	11,559,182	27,480,768	351,711,239
Interest earned	450,092	616,416	11,266,091
Other income	41	28,906	466,667
TOTAL INCOME	12,009,315	28,126,090	363,443,997
TOTAL EXPENDITURE	21,528,612	19,626,321	314,407,373
EXCESS OF INCOME OVER EXPENDITURE	-9,519,297	8,499,769	49,036,624
Prior period adjustments		0	0
NET EXCESS OF INCOME OVER EXPENDITURE	-9,519,297	8,499,769	49,036,624
Fund balance, beginning of period	58,555,921	49,595,246	0
Add excess of income over expenditure	-9,519,297	8,499,769	49,036,624
Adjustment on prior period income and expenditure	0	460,906	0
Fund balance, end of period	49,036,624	58,555,921	49,036,624

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2019			
INCOME	2019	2018	1991-2019
Cash transferred from the Multilateral Fund	19,939,057	34,352,959	916,549,693
Interest and miscellaneous income earned and retained	1,760,881	1,226,000	39,342,619
TOTAL INCOME*	21,699,938	35,578,959	955,892,312
TOTAL EXPENDITURE	27,113,692	23,184,112	837,599,049
EXCESS OF INCOME OVER EXPENDITURE	-5,413,754	12,394,847	118,293,263
NET EXCESS OF INCOME OVER EXPENDITURE	-5,413,754	12,394,847	118,293,263
Fund balance, beginning of period	123,707,017	111,312,170	0
Adjustment on prior year expenditure		0	0
Add excess of income over expenditure	-5,413,754	12,394,847	118,293,263
Fund balance, end of period	118,293,263	123,707,017	118,293,263

SCHEDULE 1.7

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

World Bank Managed Activities 1991 - 2019

INCOME	2019	2018	1991-2019
Cash transferred from the Multilateral Fund	3,010,925	25,626,528	1,212,534,959
Interest and miscellaneous income earned and retained (investment income)	1,488,320	986,526	83,186,969
TOTAL INCOME	4,499,245	26,613,054	1,295,721,928
TOTAL EXPENDITURE	13,150,869	11,193,709	1,250,892,519
EXCESS OF INCOME OVER EXPENDITURE	-8,651,624	15,419,345	44,829,409
NET EXCESS OF INCOME OVER EXPENDITURE	-8,651,624	15,419,345	44,829,409
Fund balance, beginning of period	53,481,033	38,061,688	0
Add excess of income over expenditure	-8,651,624	15,419,345	44,829,409
Fund balance, end of period	44,829,409	53,481,033	44,829,409