



**Programme des
Nations Unies pour
l'environnement**



Distr.
GENERALE

UNEP/OzL.Pro/ExCom/55/52
13 juin 2008

FRANÇAIS
ORIGINAL: ANGLAIS

COMITE EXECUTIF
DU FONDS MULTILATERAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTREAL
Cinquante-cinquième réunion
Bangkok, 14-18 juillet 2008

ÉTATS FINANCIERS PROVISOIRES DE 2007

1. Ce document présente les états financiers provisoires de 2007 pour le Fonds multilatéral, les quatre agences d'exécution et le Secrétariat, tels que contenus dans les Annexes 1.1-1.7 qui sont jointes à ce document à titre d'information seulement pour le moment.
2. Il faut noter que les états financiers provisoires de la Banque mondiale pour 2007 incluent dans ses revenus un montant de 1 198 947 \$US, décaissé par le Gouvernement thaïlandais au profit de la Banque mondiale en 2007, au titre du remboursement du prêt à des conditions de faveur octroyé par le Fonds pour le Projet de refroidisseurs en Thaïlande (THA\REF\26\INV\104), avec en plus un gain de 154 177 \$US sur les taux de change. En raison du revenu additionnel déclaré par la Banque mondiale dans ses états financiers, le Trésorier a réduit de 1 198 947 \$US le virement de fonds à la Banque pour les approbations accordées par le Comité exécutif à sa 54^e réunion.
3. Suite à une demande du Secrétariat sur la manière dont les décaissements ont été traités dans les états financiers de la Banque, la Banque a précisé que les décaissements pour le projet thaïlandais avaient été inscrits dans le système de la Banque et se retrouvaient donc dans les dépenses cumulatives des états financiers de 2007. Toutefois, la Banque a expliqué qu'elle avait retiré les décaissements de son rapport périodique remis au Secrétariat afin de pouvoir indiquer dans le rapport de la réunion que la Thaïlande avait remboursé le montant des fonds qu'elle avait décaissés pour le projet de refroidisseurs.

4. Un rapprochement entre les comptes de la Banque mondiale pour 2007 et le rapport périodique s'avère donc nécessaire pour les dépenses cumulatives de 2007 dans les états financiers de la Banque et dans le rapport périodique.

5. Les comptes finaux du Fonds pour 2007 seront présentés à la 56^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. Au cours de l'atelier, les agences ont convenu avec le Trésorier de présenter leurs comptes provisoires au PNUE avant le 31 janvier et les comptes finaux avant le 30 septembre de l'année suivant la période comptable à laquelle ils se rapportent.

Ajustements aux états financiers provisoires des agences d'exécution pour 2006

6. Les différences entre les comptes finaux et provisoires des agences pour 2006, telles qu'indiquées dans le tableau 2 du document UNEP/OzL.Pro/ExCom/53/65, ont été inscrites durant l'année 2007.

Rapport de vérification du PNUE pour 2007

7. Le Comité des commissaires aux comptes des Nations Unies vient de terminer la vérification des états financiers du PNUE pour 2007. Le PNUE attend la finalisation du rapport de vérification et communiquera à la 56^e réunion du Comité exécutif les éventuels résultats et observations d'importance qu'il pourrait contenir au sujet du Fonds multilatéral.

Recommandations

8. Le Comité exécutif pourrait :

- a) Prendre note des états financiers provisoires du Fonds pour 2007, contenus dans le document UNEP/OzL.Pro/ExCom/55/52;
- b) Prendre note que les comptes finaux du Fonds seront présentés à la 56^e réunion du Comité exécutif;
- c) Prendre note que la Banque mondiale a inscrit les dépenses contre le projet thaïlandais (THA/REF/26/INV/104) dans ses états financiers de 2007 et non dans son rapport périodique, ce qui constitue un élément de conciliation dans le rapprochement des comptes pour l'exercice 2007;
- d) Prendre note des mesures prises par le Trésorier pour faire état des ajustements découlant du rapprochement des comptes de 2006;
- e) Demander au Trésorier de faire rapport à la 56^e réunion sur les observations et les recommandations de la vérification au sujet des comptes du Secrétariat du Fonds, pour examen par le Comité.

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2007 STATEMENT OF INCOME AND EXPENDITURE (in US\$) (Thousands of United States dollars)			
INCOME	2007	2006	1991- 2007
Agreed contributions	128,689	128,959	2,184,429
Interest income	18,998	13,774	185,126
Miscellaneous income	7,140	14,211	55,528
TOTAL INCOME	154,827	156,944	2,425,083
EXPENDITURE			
UNEP Managed Activities	14,160	13,056	117,140
UNDP Managed Activities	24,811	24,741	451,463
UNIDO Managed Activities	31,912	44,660	453,361
World Bank Managed Activities	98,259	86,149	862,924
Secretariat	5,960	5,754	60,260
TOTAL EXPENDITURE	175,102	174,360	1,945,148
Excess of income over expenditure	(20,275)	(17,416)	479,935
Prior period adjustments	251	2,777	600
Net excess of income over expenditure	(20,024)	(14,639)	480,535
Fund balance, beginning of period	500,559	515,198	0
Fund balance, end of period	480,535	500,559	480,535

(i) For ease of monitoring and to avoid delay the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited submitted for their accounting periods which ended 31 December 2007 based on agreement that they will provide expenditures audited expenditures immediately when they become available. The Treasurer, also according to the approved practice of the Executive Committee of the Multilateral Fund, recorded expenditure from implementing agencies of US \$327,760 in the current period resulting from the reconciliation of the audited accounts for the periods ending 31 December 2006 and earlier.

(ii) The prior period adjustment is in respect of the fund returned by Sweden when the Swedish components of the national CFC phase-out plan in Serbia was transferred to UNIDO. (Excom decision 50/10 (b) (vii)).

(iii) Of the total US \$173.751 million Voluntary contributions receivable, about US \$110 million or 63% represent amounts 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 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2007 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2007	31.12.2006
Cash and term deposits	32,845	1,774
Voluntary pledges receivable	173,751	185,673
Inter-fund balance receivable	170	0
Other accounts receivable	1,207	2,408
Other assets - deferred charges	34	20
Promissory notes	40,747	41,005
Operating funds provided to implementing agencies	239,793	274,427
TOTAL ASSETS	488,547	505,307
LIABILITIES		
Deferred credits	7,394	4,180
Reserve for obligations	324	308
Inter-fund balance payable	0	125
Other accounts payable	294	135
TOTAL LIABILITIES	8,012	4,748
RESERVES AND FUND BALANCES		
Cumulative surplus	480,535	500,559
TOTAL RESERVES AND FUND BALANCES	480,535	500,559
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	488,547	505,307

SCHEDULE 1.3

A. **2007 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)**

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
10	PROJECT PERSONNEL COMPONENT			
	1100 <i>Project Personnel</i>			
	1101 Chief Officer (D-2)	189,454	209,222	(19,768)
	1102 Deputy Chief Officer (Economic Cooperation) (P-5)	173,853	177,646	(3,793)
	1103 Deputy Chief Officer (Technical Cooperation) (P-5)	177,336	8,577	168,759
	1104 Senior Project Management Officer (P-5)	168,955	183,282	(14,327)
	1105 Senior Project Management Officer (P-5)	168,955	207,400	(38,445)
	1106 Senior Project Management Officer (P-5)	168,955	160,542	8,413
	1107 Senior Project Management Officer (P-5)	168,955	188,502	(19,547)
	1108 Information Management Officer (P-3)	149,393	168,219	(18,826)
	1109 Administrative and Fund Management Officer (P-4)	151,589	147,727	3,862
	1110 Senior Monitoring and Evaluation Officer (P-5)	168,955	205,839	(36,884)
	1111 Executive Assistant to Chief Officer (P-2)	78,719	133,712	(54,993)
	1112 Associate IT Officer	74,970	90,678	(15,708)
	1188 Prior Year's Adjustment			
	1199 <i>Sub-total</i>	1,840,089	1,881,346	(41,257)
	1200 <i>Consultants</i>			
	1201 Projects and technical reviews etc	120,000	94,986	25,014
	1299 <i>Sub-total</i>	120,000	94,986	25,014
	1300 <i>Administrative Support Staff costs</i>			
	1301 Admin Assistant (G-8)	71,217	70,598	619
	1302 Meetings Services Assistant (G-7)	67,386	73,736	(6,350)
	1303 Programme Assistant (G-8)	71,217	79,633	(8,416)
	1304 Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)	52,753	58,845	(6,092)
	1305 Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	52,753	60,099	(7,346)
	1306 Computer Operations Assistant (G-7/G-8)	71,217	15,853	55,364
	1307 Secretary (to 2 Programme Officers) (G-6)	55,753	55,867	(114)
	1308 Secretary/Clerk, Administration (G-5)	59,811	33,382	26,429
	1309 Registry Clerk (G-4)	45,570	53,922	(8,352)
	1310 Database Assistant (G-8)	71,217	89,956	(18,739)
	1311 Secretary, Monitoring and Evaluation, (G-5/G-6)	52,753	56,450	(3,697)
	1301-11 <i>Sub-total (support staff costs)</i>	671,647	648,341	23,306
	1333 Executive Committee meetings	600,000	822,743	(222,743)
	1333 <i>Sub-total (conference servicing)</i>	600,000	822,743	(222,743)
	1335 Temporary Assistance	50,000	48,768	1,232
	1388 Prior Year's Adjustment	-	-	0
	1388 <i>Sub-total</i>	-	0	0
	1399 <i>Sub-total</i>	1,321,647	1,519,852	(198,205)

		Approved	Actual	Savings/
		Budget	Expenditure	(Deficit)
1600	<i>Travel on Official Missions</i>			
1601	Mission costs	190,000	175,407	14,593
1699	<i>Sub-total</i>	190,000	175,407	14,593
1999	COMPONENT TOTAL	3,471,736	3,671,591	(199,855)
20	SUB-CONTRACTS COMPONENT			
2100	<i>Sub-Contracts with UN Agencies:</i>			
2101	Treasury services	500,000	500,000	0
2201	Various studies	350,000	256,345	93,655
2202	Various studies	245,000	-	245,000
2199	<i>Sub-total</i>	1,095,000	756,345	338,655
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	1,095,000	756,345	338,655
30	MEETINGS PARTICIPATION COMPONENT			
3300	<i>Assistance to Participants from Developing Countries</i>			
3301	Travel of Chairman / Vice-Chairman	30,000	5,823	24,177
3302	Executive Committee meetings	225,000	217,762	7,238
3303	Sub-Committee and Informal Sub-group meetings	30,000	0	30,000
3399	<i>Sub-total</i>	285,000	223,585	61,415
3999	COMPONENT TOTAL	285,000	223,585	61,415
40	EQUIPMENT COMPONENT			
4100	<i>Expendables</i>			
4101	Office stationery etc	15,000	14,802	198
4102	Software & Computer expendables	9,000	8,120	880
4199	<i>Sub-total</i>	24,000	22,922	1,078
4200	<i>Non-expendable Equipment</i>			
4201	Computer, printers etc.	10,000	9,579	421
4202	Others	5,000	3,114	1,886
4299	<i>Sub-total</i>	15,000	12,693	2,307
4300	<i>Rental of premises</i>			
4301	Rental of office premises	460,000	544,707	(84,707)
4399	<i>Sub-total</i>	460,000	544,707	(84,707)
4999	COMPONENT TOTAL	499,000	580,322	(81,322)
50	MISCELLANEOUS COMPONENT			
5100	<i>Operations and Maintenance</i>			
5101	Computers, printers etc	9,000	2,172	6,828
5102	Office premises	9,000	3,464	5,536
5103	Rental of Photocopiers	15,000	15,635	(635)
5104	Telecommunications equipment	9,000	9,000	0
5105	Miscellaneous equipment rentals	12,000	2,447	9,553
5199	<i>Sub-total</i>	54,000	32,718	21,282
5200	<i>Reporting Costs</i>			

		Approved Budget	Actual Expenditure	Savings/ (Deficit)
5201	Executive Committee meetings			
5202	Reporting (others)	20,000	20,000	0
5299	<i>Sub-total</i>	20,000	20,000	0
5300	<i>Sundry</i>			
5301	Communications	40,000	48,618	(8,618)
5302	Freight charges	15,000	18,863	(3,863)
5303	Bank charges	5,000	1,915	3,085
5305	Staff training	38,000	20,119	17,881
5399	<i>Sub-total</i>	98,000	89,515	8,485
5400	<i>Hospitality</i>			
5401	Official hospitality	10,000	10,510	(510)
5499	<i>Sub-total</i>	10,000	10,510	(510)
5999	COMPONENT TOTAL	182,000	152,743	29,257
99	PROJECT TOTAL	5,532,736	5,384,586	148,150
	<i>Programme Support Costs</i>	326,526	328,859	(2,334)
	GRAND TOTAL	5,859,262	5,713,445	145,816
B. 2007 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)				
		Approved Budget	Actual Expenditure	Savings/ (Deficit)
1201	Consultants - Projects and technical reviews	159,339	159,339	0
1202	Projects and technical reviews etc./Case studies	35,000	22,016	12,984
1203	Projects and technical reviews etc./Extending desk study	40,000	0	40,000
1204	Projects and technical reviews etc./Halon banking & recovery	115,903	38,200	77,703
1601	Travel on Official business	64,000	24,527	39,473
4201	Non Expendable Computer Equipment	4,000	0	4,000
5301	Communications	2,000	2,000	0
	ACCOUNT TOTAL	420,242	246,082	174,160
C. 2007 Expenditures for Account MFL 2336-2213-2661: (Technical Audits: Production Sector)				
2300	<i>Sub-Contracts with Profit Making Institutions</i>			
2301	Corporate Consultancies	0	0	0
	ACCOUNT TOTAL	0	0	0
D. 2007 Expenditures for Account MFL 2336-2720-2661: (Information Strategy)				
		Approved Budget	Actual Expenditure	Savings/ (Deficit)
1201	Consultant	0	0	0
4102	Expendable Computer Equipment	0	0	0
4201	Non Expendable Computer Equipment	0	0	0
5105	Miscellaneous equipment rentals/Network maintenance	0	0	0
	ACCOUNT TOTAL	0	0	0
	TOTAL FOR ALL ACCOUNTS	6,279,504	5,959,527	319,976

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2007			
INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	10,204,149	13,579,697	458,012,195
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	3,252,000	4,163,160	47,897,398
TOTAL INCOME	13,456,149	17,742,857	537,059,605
TOTAL EXPENDITURE	24,482,814	25,134,000	451,462,678
EXCESS OF INCOME OVER EXPENDITURE	(11,026,665)	(7,391,143)	85,596,927
NET EXCESS OF INCOME OVER EXPENDITURE	(11,026,665)	(7,391,143)	85,596,927
Fund balance, beginning of period	96,623,592	104,014,735	0
Add excess of income over expenditure	(11,026,665)	(7,391,143)	85,596,927
Fund balance, end of period	85,596,927	96,623,592	85,596,927

SCHEDULE 1.5

MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL

UNEP Managed Activities 1991 - 2007

INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	17,874,751	9,724,930	131,882,141
Total transfers	17,874,751	9,724,930	131,882,141
Interest earned and retained	803,031	1,005,616	7,111,586
Other income	(5,467)	56,024	50,557
TOTAL INCOME	18,672,315	10,786,570	139,044,284
TOTAL EXPENDITURE	16,730,371	10,515,489	117,335,219
EXCESS OF INCOME OVER EXPENDITURE	1,941,944	271,081	21,709,065
Prior period adjustments	155,364	0	119,330
NET EXCESS OF INCOME OVER EXPENDITURE	2,097,308	271,081	21,828,395
Fund balance, beginning of period	19,731,087	19,460,006	0
Add excess of income over expenditure	2,097,308	271,081	21,828,395
Fund balance, end of period	21,828,395	19,731,087	21,828,395

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2007			
INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	22,848,701	22,332,117	466,003,952
Interest and miscellaneous income earned and retained	3,438,886	2,910,077	33,079,226
TOTAL INCOME	26,287,587	25,242,194	499,083,178
TOTAL EXPENDITURE	31,912,174	44,378,908	453,366,787
EXCESS OF INCOME OVER EXPENDITURE	(5,624,587)	(19,136,714)	45,716,391
NET EXCESS OF INCOME OVER EXPENDITURE	(5,624,587)	(19,136,714)	45,716,391
Fund balance, beginning of period	51,340,978	70,477,692	0
Add excess of income over expenditure	(5,624,587)	(19,136,714)	45,716,391
Fund balance, end of period	45,716,391	51,340,978	45,716,391

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2007			
INCOME	2007	2006	1991-2007
Cash transferred from the Multilateral Fund	66,512,605	112,118,963	700,630,745
Promissory notes encashed*	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	8,590,758	4,233,849	73,332,125
TOTAL INCOME	75,103,363	116,352,812	955,296,497
TOTAL EXPENDITURE	98,258,563	86,204,593	862,924,424
EXCESS OF INCOME OVER EXPENDITURE	(23,155,200)	30,148,219	92,372,073
NET EXCESS OF INCOME OVER EXPENDITURE	(23,155,200)	30,148,219	92,372,073
Fund balance, beginning of period**	115,527,273	85,379,054	0
Add excess of income over expenditure	(23,155,200)	30,148,219	92,372,073
Fund balance, end of period	92,372,073	115,527,273	92,372,073

* 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.