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اللجنة التنفيذية للصندوق المتعدد الأطراف
لتنفيذ بروتوكول مونتريال
الاجتماع الحادي و الستون
مونتريال، 5 - 9 يوليو/تموز 2010

الحسابات المؤقتة لعام 2009

1- تعرض هذه الوثيقة الحسابات المؤقتة لعام 2009 من الصندوق المتعدد الأطراف، والوكالات المنفذة الأربع والأمانة حسبما ترد في الجداول الزمنية 1-1 إلى 7-1 و تتضمن التعديلات التي جرت على البيانات المؤقتة للوكالات المنفذة لعام 2008 كما هو مطلوب في المقرر 49/59 (ب) للجنة التنفيذية.

2- وستقدم حسابات الصندوق النهائية لعام 2009 إلى الاجتماع الثاني و الستين للجنة التنفيذية وفقا للجدول الزمني للتقديم المتفق عليه بين ممثلي الوكالات المنفذة وأمين الخزانة في حلقة العمل المتعلقة بالمصطلحات والإجراءات العامة المتعلقة بتسوية الحسابات، التي اتفقت خلالها الوكالات مع أمين الخزانة على تقديم حساباتها المؤقتة إلى اليونيب بحلول 31 يناير/كانون الثاني والحسابات النهائية بحلول 30 سبتمبر/أيلول من السنة التي تلي فترة المحاسبة التي تتعلق بها.

3 ان الجداول الزمنية 1-1 إلى 7-1 المرفقة في هذه الوثيقة ستقدم حاليا للاعلام فقط الى حين الاقرار الرسمي للمدير التنفيذي لليونيب على ملاحظات و توصيات مراجعي الحسابات حول السنة الثانية لفترة 2008-2009.

التوصيات

7- قد ترغب اللجنة التنفيذية في أن:

(أ) تلاحظ الإجراءات المتخذة من قبل أمين الخزانة لإظهار التعديلات الناتجة عن تسوية حسابات عام 2008؛

(ب) تلاحظ حسابات الصندوق المؤقتة لعام 2009 كما ورد في الوثيقة UNEP/OzL Pro/ExCom/61/56 ؛

(ج) تلاحظ أن حسابات الصندوق النهائية لعام 2009 ستقدم إلى اللجنة التنفيذية في الاجتماع الثاني والستين ؛

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2009 STATEMENT OF INCOME AND EXPENDITURE (in US\$)			
(Thousands of United States dollars)			
INCOME	2009	2008	1991- 2008
Agreed contributions	130,514	123,992	2,308,421
Interest income	4,403	11,965	197,091
Miscellaneous income	1,824	10,235	65,763
TOTAL INCOME	136,741	146,192	2,571,275
EXPENDITURE			
UNEP Managed Activities	20,081	17,546	134,686
UNDP Managed Activities	41,591	27,652	479,115
UNIDO Managed Activities	26,329	27,969	481,330
World Bank Managed Activities	32,428	79,203	942,127
Secretariat	5,264	6,744	67,004
TOTAL EXPENDITURE	125,693	159,114	2,104,262
Excess of income over expenditure	11,048	(12,922)	467,013
Prior period adjustments	-	-	600
Net excess of income over expenditure	11,048	(12,922)	467,613
Fund balance, beginning of period	467,613	480,535	0
Fund balance, end of period	478,661	467,613	467,613

(i) For ease of monitoring and to avoid delays the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures submitted for their accounting periods ended 31 December 2009 based on agreement that they will provide audited expenditures immediately they become available. The Treasurer, also according to the approved practice of the Executive Committee of the Multilateral Fund, adjusted expenditure previously reported by implementing agencies of US \$144,738 in the current period resulting from the reconciliation of the audited accounts for the periods ending 31 December 2008 and earlier.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2009 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2009	31.12.2008
Cash and term deposits	81,387	40,288
Voluntary pledges receivable	183,998	177,775
Inter-fund balance receivable	16	-
Other accounts receivable	644	1,543
Other assets - deferred charges	19	19
Promissory notes	36,363	34,068
Operating funds provided to implementing agencies	179,423	215,807
TOTAL ASSETS	481,850	469,500
LIABILITIES		
Deferred credits	2,747	1,349
Reserve for obligations	195	276
Inter-fund balance payable	-	9
Other accounts payable	247	253
TOTAL LIABILITIES	3,189	1,887
RESERVES AND FUND BALANCES		
Cumulative surplus	478,661	467,613
TOTAL RESERVES AND FUND BALANCES	478,661	467,613
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	481,850	469,500

(ii) Of the total US \$183.998 million voluntary contributions receivable, about US \$114.999 million or 63% 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. <u>2009 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)</u>					
			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
10	PROJECT PERSONNEL COMPONENT				
	1100	<i>Project Personnel</i>			
		1101 Chief Officer (D-2)	208,873	202,515	6,358
		1102 Deputy Chief Officer (Economic Cooperation) (P-5)*	206,131	59,498	146,633
		1103 Programme Management Officer (P-3)**	136,615	7,454	144,069
		1104 Senior Project Management Officer (P-5)	186,273	189,081	(2,808)
		1105 Senior Project Management Officer (P-5)	186,273	204,600	(18,327)
		1106 Senior Project Management Officer (P-5)	186,273	163,733	22,540
		1107 Senior Project Management Officer (P-5)	186,273	189,424	(3,151)
		1108 Information Management Officer (P-3)	164,707	160,049	4,658
		1109 Senior Administrative and Fund Management Officer (P-5)	152,126	151,115	1,011
		1110 Senior Monitoring and Evaluation Officer (P-5)***	186,273	76,376	109,897
		1111 Programme Management Officer (P-3)	136,616	106,178	30,438
		1112 Associate IT Officer (P-2)	97,654	97,974	(320)
		1114 Programme Management Officer (P-3)**	136,616	41,522	95,094
		1188 Prior Year's Adjustment			
	1199	<i>Sub-total</i>	2,170,703	1,634,611	536,092
	1200	<i>Consultants</i>			
		1201 Projects and technical reviews etc	100,000	100,000	0
	1299	<i>Sub-total</i>	100,000	100,000	0
	1300	<i>Administrative Support Staff costs</i>			
		1301 Administrative Assistant (G-8)	78,516	75,466	3,050
		1302 Meetings Services Assistant (G-7)	74,295	71,130	3,165
		1303 Programme Assistant (G-8)	78,516	76,424	2,092
		1304 Senior Secretary (Deputy Chief, Economic Cooperation) (G-6)**	58,160	26,156	32,004
		1305 Senior Secretary (Deputy Chief, Technical Cooperation) (G-6)	58,160	59,706	(1,546)
		1306 Computer Operations Assistant (G-7)	78,516	40,915	37,601
		1307 Secretary (to 2 Programme Officers) (G-6)	61,469	60,785	684
		1308 Secretary/Clerk, Administration (G-7)	65,942	49,511	16,431
		1309 Registry Clerk (G-5)	50,241	48,405	1,836
		1310 Database Assistant (G-8)	78,516	81,375	(2,859)
		1311 Secretary, Monitoring and Evaluation (G-6)	58,160	59,156	(996)
		1313 Secretary (G-6)	58,160	40,303	17,857
		1314 Secretary (G-6)**	58,160	19,169	38,991
	1301-14	<i>Sub-total (support staff costs)</i>	856,811	708,501	148,310
		1333 54 th Meeting of the Executive Committee	277,000	270,647	6,353
		1334 55 th Meeting of the Executive Committee	263,000	255,742	7,258
		1336 56 th Meeting of the Executive Committee ****	340,500	333,357	7,143
	1333-34 & 1336	<i>Sub-total (conference servicing)</i>	880,500	859,746	20,754
	1335	Temporary Assistance	18,000	17,835	165
		1388 Prior Year's Adjustment	-	-	0
	1388	<i>Sub-total</i>	-	0	0
	1399	<i>Sub-total</i>	1,755,311	1,586,082	169,229

* Vacant. Expenditures are related to former incumbent separation and interviews related to travel costs.

** Position Vacant / Part time recruitment

*** As per decision 56/8 only US \$75,000 is to be utilised for the Interim Senior Monitoring Evaluation Officer's functions.

**** As per decision 59/52, anticipated savings from various budget lines have been transferred to BL1336 to cover the additional cost of the 59th ExCom in Port Ghalib.

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
1600		<i>Travel on Official Missions</i>			
	1601	Mission costs	208,000	191,099	16,901
	1602	Network meetings (4)	20,000	24,008	(4,008)
	1603	55 th Meeting of the Executive Committee - Bangkok	0		0
	1699	<i>Sub-total</i>	228,000	215,107	12,893
1999	COMPONENT TOTAL		4,254,014	3,535,800	718,214
20	SUB-CONTRACTS COMPONENT				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Treasury services	500,000	500,000	0
	2201	Various studies	0	16	16
	2202	Various studies	0	-	0
	2199	<i>Sub-total</i>	500,000	499,984	16
	2301	Corporate Consultancies	0	0	0
	2399	<i>Sub-total</i>	0	0	0
2999	COMPONENT TOTAL		500,000	499,984	16
30	MEETINGS PARTICIPATION COMPONENT				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	15,000	5,123	9,877
	3302	Executive Committee meetings	225,000	161,614	63,386
	3303	Sub-Committee and Informal Sub-group meetings	0	0	0
	3399	<i>Sub-total</i>	240,000	166,737	73,263
3999	COMPONENT TOTAL		240,000	166,737	73,263
40	EQUIPMENT COMPONENT				
	4100	<i>Expendables</i>			
	4101	Office stationery etc	7,000	6,705	295
	4102	Software & computer expendables	11,700	11,700	0
	4199	<i>Sub-total</i>	18,700	18,405	295
	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*****	550,000	520,476	29,524
	4399	<i>Sub-total</i>	550,000	520,476	29,524
4999	COMPONENT TOTAL		588,200	558,381	29,819
50	MISCELLANEOUS COMPONENT				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	1,549	7,451
	5102	Office premises	9,000	9,000	0
	5103	Rental of photocopiers	19,500	18,006	1,494
	5104	Telecommunications equipment	9,000	1,898	7,102
	5105	Miscellaneous equipment rentals	16,250	16,250	0
	5199	<i>Sub-total</i>	62,750	46,703	16,047
	5200	<i>Reporting Costs</i>			

***** Includes the Government of Canada contribution for the cost differentials of hosting the Secretariat in Montreal.

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	5201	Executive Committee meetings			
	5202	Reporting (others)	0	0	0
	5299	<i>Sub-total</i>	6,000	5,819	0
	5300	<i>Sundry</i>			
	5301	Communications	48,000	38,122	9,878
	5302	Freight charges	5,000	4,698	302
	5303	Bank charges	5,000	1,002	3,998
	5305	Staff training	20,137	(814)	20,951
	5399	<i>Sub-total</i>	78,137	43,008	35,129
	5400	<i>Hospitality</i>			
	5401	Official hospitality	13,000	13,464	(464)
	5499	<i>Sub-total</i>	13,000	13,464	(464)
5999	COMPONENT TOTAL		159,887	108,994	50,712
99	PROJECT TOTAL		5,742,101	4,869,896	872,024
		<i>Programme Support Costs</i>	393,577	304,605	88,972
		GRAND TOTAL	6,135,678	5,174,501	960,996
B. 2009 Expenditures for Account MFL 2336-2212-2661: (Monitoring and Evaluation)					
			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	Projects and technical reviews/Customs Trng	75,000	50,679	24,321
	1202	Projects and technical reviews etc./Methyl bromide	10,872	7,013	3,859
	1203	Projects and technical reviews etc./Extending desk study	0	(4,000)	4,000
	1204	Further country studies & 2 nd synthese	17,600	17,600	0
	1205	Consultants	0	0	0
	1206	Projects and technical reviews etc/evaln of TPMPs	0	(13,500)	13,500
	1601	Travel on Official business	0	0	0
	4201	Non-expendable computer equipment	0	0	0
	5301	Communications	0	0	0
	ACCOUNT TOTAL		103,472	57,792	45,680
C. 2009 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. 2009 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
E. 2009 Expenditures for Account MFL 2336-2567-2661: (HCFC Production phase-out)					
			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1201	Projects and technical reviews	0	0	0
	ACCOUNT TOTAL		0	0	0
	TOTAL FOR ALL ACCOUNTS		6,239,150	5,232,293	1,006,676

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2009			
INCOME	2009	2008	1991-2009
Cash transferred from the Multilateral Fund	15,132,275	24,299,289	497,443,758
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	382,000	2,773,842	52,373,913
TOTAL INCOME	15,514,275	27,073,131	580,967,683
TOTAL EXPENDITURE	41,293,431	27,650,344	520,705,937
EXCESS OF INCOME OVER EXPENDITURE	(25,779,156)	(577,213)	60,261,746
NET EXCESS OF INCOME OVER EXPENDITURE	(25,779,156)	(577,213)	60,261,746
Fund balance, beginning of period	86,040,902	86,618,115	0
Add excess of income over expenditure	(25,779,156)	(577,213)	60,261,746
Fund balance, end of period	60,261,746	86,040,902	60,261,746

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2009			
INCOME	2009	2008	1991-2009
Cash transferred from the Multilateral Fund	16,638,790	19,216,583	167,737,514
Total transfers	16,638,790	19,216,583	167,737,514
Interest earned and retained	604,129	763,019	8,478,734
Other income	(21,171)	13,637	42,775
TOTAL INCOME	17,221,748	19,993,239	176,259,023
TOTAL EXPENDITURE	20,234,723	17,694,528	154,962,982
EXCESS OF INCOME OVER EXPENDITURE	(3,012,975)	2,298,711	21,296,041
Prior period adjustments	0	(110,884)	0
NET EXCESS OF INCOME OVER EXPENDITURE	(3,012,975)	2,187,827	21,296,041
Fund balance, beginning of period	24,309,016	22,121,189	0
Add excess of income over expenditure	(3,012,975)	2,187,827	21,296,041
Fund balance, end of period	21,296,041	24,309,016	21,296,041

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2009			
INCOME	2009	2008	1991-2009
Cash transferred from the Multilateral Fund	18,878,689	35,452,420	520,335,061
Interest and miscellaneous income earned and retained	559,162	2,072,262	35,710,639
TOTAL INCOME	19,437,851	37,524,682	556,045,700
TOTAL EXPENDITURE	26,328,707	28,083,739	507,664,149
EXCESS OF INCOME OVER EXPENDITURE	(6,890,856)	9,440,943	48,381,551
NET EXCESS OF INCOME OVER EXPENDITURE	(6,890,856)	9,440,943	48,381,551
Fund balance, beginning of period	55,272,407	45,831,464	0
Add excess of income over expenditure	(6,890,856)	9,440,943	48,381,551
Fund balance, end of period	48,381,551	55,272,407	48,381,551

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2009			
INCOME	2009	2008	1991-2009
Cash transferred from the Multilateral Fund	30,409,161	44,859,180	775,899,086
Promissory notes encashed*	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	937,060	3,513,094	77,782,286
TOTAL INCOME	31,346,221	48,372,274	1,035,014,999
TOTAL EXPENDITURE	32,427,898	79,203,203	974,555,526
EXCESS OF INCOME OVER EXPENDITURE	(1,081,677)	(30,830,929)	60,459,473
NET EXCESS OF INCOME OVER EXPENDITURE	(1,081,677)	(30,830,929)	60,459,473
Fund balance, beginning of period**	61,541,150	92,372,079	0
Add excess of income over expenditure	(1,081,677)	(30,830,929)	60,459,473
Fund balance, end of period	60,459,473	61,541,150	60,459,473

*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.