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COMITÉ EXÉCUTIF
DU FONDS MULTILATÉRAL AUX FINS
D'APPLICATION DU PROTOCOLE DE MONTRÉAL
Quatre-vingt-quinzième réunion
Montréal, 4-8 décembre 2024
Point 4(c)(i) de l'ordre du jour provisoire¹

COMPTES FINAUX DE 2023

Introduction

1. Ce document présente les comptes finaux du Fonds multilatéral pour l'année se terminant le 31 décembre 2023. L'annexe I du présent document comprend les tableaux suivants :

Tableau 1.1	État des revenus et des dépenses en 2023
Tableau 1.2	État de la situation financière en 2023
Tableau 1.3	Exécution du budget du Secrétariat pour 2023
Tableau 1.4	Sous-comptes des activités gérées par le PNUD 1991-2023
Tableau 1.5	Sous-comptes des activités gérées par le PNUE 1991-2023
Tableau 1.6	Sous-comptes des activités gérées par l'UNIDO 1991-2023
Tableau 1.7	Sous-comptes des activités gérées par la Banque mondiale 1991-2023

2. Le tableau 1.1 fournit des informations sur les contributions engagées dans la catégorie revenus. La perte due au mécanisme de taux de change fixe en 2023 est de 2 728 407 \$US. Ce tableau fournit également des données globales sur les dépenses du Secrétariat et des agences d'exécution (AI), ainsi que le solde net du Fonds multilatéral à la fin de l'année 2023.

3. Le tableau 1.2 présente l'état des contributions volontaires évaluées à recevoir, qui s'élèvent à 32 056 000 \$US. Ce montant a été réduit de 191 562 000 \$US par rapport au total des créances de 223 618 000 \$US, ce qui correspond à la provision pour créances douteuses conformément aux normes comptables internationales du secteur public (IPSAS).

4. Le tableau 1.3 présente les dépenses réelles imputées au budget du Secrétariat en 2023, telles qu'approuvées par la décision 91/6. Le Secrétariat restitue 296 045 \$US au Fonds lors de la réunion de 95^e provenant de son budget de 2023. Conformément à la décision 91/9, un budget de 100 000 \$US et un montant supplémentaire de 43 000 \$US ont été approuvés pour le travail de suivi et d'évaluation pour l'année 2023. Sur ce montant, 40 000 \$US sont reportés à 2024 et 54 497 \$US sont renvoyés à la 95^e réunion.

¹UNEP/OzL.Pro/ExCom/95/1

5. Les tableaux 1.4 à 1.7 contiennent les comptes provisoires 2023 des agences d'exécution soumis au Trésorier à la fin du mois de janvier 2024. Étant donné que les comptes finaux des agences d'exécution ont été soumis après la clôture des comptes 2023 du Programme des Nations unies pour l'environnement (PNUE), seuls les comptes provisoires soumis par les agences d'exécution en janvier 2024 ont été enregistrés dans les comptes définitifs du PNUE. Le tableau 1 indique la différence entre les comptes provisoires et les comptes finaux 2023 des agences d'exécution sur les revenus et les dépenses globales, qui sera enregistrée dans les comptes 2024.

Tableau 1. Différences entre les comptes provisoires et finaux de 2023 concernant les revenus et les dépenses globaux (en \$US)

Agence	Provisoire	Différence	Finale ²
Revenu			
PNUD	1 033 332 565	1 063 664 303	30 331 738
PNUE	433 910 710	453 554 294	19 643 584
ONUDI	1 030 167 649	1 053 590 496	23 422 847
Banque mondiale	1 343 762 783	1 343 762 783	-
Dépenses			
PNUD	990 816 405	991 336 185	519 780
PNUE	394 213 998	396 324 583	2 110 585
ONUDI	965 052 349	964 680 710	(371 639)
Banque mondiale	1 302 519 296	1 302 519 296	-

Rapport du Comité des commissaires aux comptes des Nations unies sur les états financiers du Fonds multilatéral pour l'exercice clos le 31 décembre 2023

6. Le rapport financier et les états financiers vérifiés pour l'exercice clos le 31 décembre 2023 et le rapport du Comité des commissaires aux comptes du Fonds du PNUE a été présenté à la soixante-dix-neuvième session de l'Assemblée générale des Nations Unies (A/79/5/Add.7).³ Le rapport soumis à l'Assemblée générale comprenait un examen approfondi des états financiers du Fonds multilatéral. Aucune des principales conclusions et recommandations du rapport ne concerne le Fonds multilatéral.

Recommandation

7. Le Comité exécutif souhaitera peut-être :

- (a) Prendre note des états financiers vérifiés finaux du Fonds multilatéral au 31 décembre 2023, préparés conformément aux normes comptables internationales du secteur public, figurant dans le document UNEP/OzL.Pro/ExCom/95/5; et
- (b) Demander au Trésorier d'enregistrer dans les comptes 2024 du Fonds multilatéral les différences entre les états financiers provisoires 2023 des agences d'exécution et leurs états financiers finaux 2023 figurant dans le tableau 1 du document UNEP/OzL.Pro/ExCom/95/5.

² La différence de revenus entre le provisoire et le final s'explique par le transfert effectué à la suite de la 93^e réunion.

³ <https://documents.un.org/doc/undoc/gen/n24/194/53/pdf/n2419453.pdf>

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2023 STATEMENT OF INCOME AND EXPENDITURE⁽¹⁾ (Thousands of United States dollars)			
INCOME	2023	2022	1991- 2023
Agreed contributions ⁽²⁾	158,169	155,470	4,497,148
Interest income	31,670	4,747	279,870
Exchange gain/(loss) ⁽³⁾	(2,728)	(820)	(32,936)
Miscellaneous income	505	19	33,326
TOTAL INCOME	187,616	159,416	4,777,408
EXPENDITURE			
UNEP Managed Activities ⁽⁴⁾	21,799	23,140	393,894
UNDP Managed Activities ⁽⁴⁾	21,838	28,268	969,610
UNIDO Managed Activities ⁽⁴⁾	43,808	27,501	1,021,247
World Bank Managed Activities ⁽⁴⁾	10,509	9,976	1,293,482
Secretariat	8,354	7,605	161,982
Increase (Decrease) on bad debt provision	5,089	2,977	8,406
Bank charge	43	32	5,231
TOTAL EXPENDITURE	111,440	99,499	3,853,852
Excess of income over expenditure	76,176	59,917	923,556
Prior period adjustments	0	0	(142,713)
Net excess of income over expenditure	76,176	59,917	780,843
Fund balance, beginning of period	704,667	644,750	0
Changes in net assets ⁽⁵⁾	217	0	217
Fund balance, end of period	781,060	704,667	781,060

⁽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 \$1,054,878 voluntary contribution (cost differential) from the Government of Canada.

⁽³⁾ The exchange loss for 2023 is in respect of the realized FERM loss

⁽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.

⁽⁵⁾ As at year end, there was a reconciliation difference of \$217,505.06 between UNEP's fund balance and the MLF Advance outstanding which was attributable to unrealized gains arising from cash main pool directly recognized to IML net assets.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2023 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	2023	2022
Current Assets:		
Cash and term deposits	519,340	414,499
Voluntary pledges receivable*	32,056	22,958
Inter-fund balance receivable		
Other accounts receivable	144	75
Other assets - deferred charges		
Promissory notes - short term		
Advance or prepayments	174	96
Operating funds provided to implementing agencies - current	89,947	78,237
Other current assets		
TOTAL CURRENT ASSETS	641,661	515,865
Non current Assets:		
Investments	136,019	160,669
Promissory notes - long term		
Operating funds provided to implementing agencies - non current	94,172	99,271
Property, plant and equipment	29	30
TOTAL NON CURRENT ASSETS	230,220	259,970
TOTAL ASSETS	871,881	775,835
LIABILITIES		
Accounts payable and accrued payables	453	288
Employee benefits	193	373
TOTAL LIABILITIES	90,821	71,168
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	781,060	704,667
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	871,881	775,835

*The Voluntary contribution receivable shown is the gross receivable; US \$223,618,000 less the cumulative provision to doubtful account amounting US \$191,562,000.

SCHEDULE 1.3
A. 2023 MLF EXPENSES (US\$)

Cost Category			Approved 2023 Budget per ExCom decision 91/6	Rephased amount from the 2022 budget	Actual 2023 expenditures (UMOJA)	Unspent balance 2023 (A)+(B)-(C)	Amount to rephase to 2024 budget not to be returned	To be returned to the Fund (D)-(E)	Comments
			A	B	C	D	E	F	
1000	Employee Salaries & Entitlements ^a								
	1100	Professional Staff	4,343,094	28,366	3,577,754	793,705	40,178	753,528	
	1200	General Services Staff	596,647	2,005	788,440	-189,788	6,782	-196,569	
Total Employee Salaries & Entitlements			4,939,741	30,371	4,366,194	603,918	46,959	556,958	
2000	Other Personnel								
	2101	Temporary Assistance	18,800		8,114	10,686		10,686	
	2201	Consultants & Individual Contractors	75,000		99,272	-24,272	20,240.00	-44,512	
	2303	United Nations Volunteers (UNVs)							
Total Other Personnel			93,800	0	107,386	-13,586	20,240	-33,826	
3000	Meetings & Travel Costs								
	3100	Meeting Costs							
	3101	Conference Services -ExCom 1	355,800		520,677	-164,877	1,586.46	-166,463	
	3102	Conference Services -ExCom 2	355,800		764,009	-408,209	60,525.30	-468,734	
	3103	Conference Services -ExCom 3		33,628	11,508	22,120		22,120	
	3104	Hospitality	16,800	1,562	30,442	-12,080		-12,080	
Subtotal Meeting Costs			728,400	35,190	1,326,636	-563,046	62,112	-625,157	
	3200	Travel							
	3201	Travel of Chairperson and Vice-Chairperson	15,000			15,000		15,000	
	3202	Travel of Article 5 delegates	157,700		179,240	-21,540		-21,540	
	3203	Staff Travel for Conference Meetings			50,896	-50,896		-50,896	
	3204	Staff Travel on Official Business	258,000	3,982	171,018	90,964		90,964	
Total Meetings & Travel Costs			1,159,100	39,172	1,727,789	-529,517	62,112	52,057	
4000	Contractual Services								
	4101	Treasury	500,000		500,000	0		0	
	4102	Knowledge Management System	358,000		339,773	18,227	18,817.98	-591	
Total Contractual Services			858,000	0	839,773	18,227	18,818	-591	
5000	Operational, Equipment and Supplies								
	5100	Supplies, Furniture & Equipment							
	5101	Non-expendable Computer and ICT Equipment	13,000		15,840	-2,840		-2,840	
	5102	Other non-expendable Supplies & Equipment	5,850			5,850		5,850	
Subtotal Supplies, Furniture & Equipment			18,850	0	15,840	3,010	0	3,010	
	5200	Other Operating Costs							
	5201	Rental & Maintenace of premises ^a	878282		679,675	198,607		198,607	
	5202	Rental of photocopiers and Telecomm Equipment	28,710		7,721	20,989		20,989	
	5203	Telecommunication Costs	45,000		20,983	24,017	571.18	23,446	
	5204	Expendable ICT Equipment & Maintenance	28,630		18,454	10,176		10,176	
	5205	Expendable Stationery & Other Supplies	7,000	2,764	8,393	1,371		1,371	
	5206	Miscellaneous Sundry Supplies and Services	8,500	1,074	4,751	4,823		4,823	
	5207	Staff training and Development	20,137		20,352	-215		-215	
	5208	Umoja Support Costs	115,000		62,200	52,800		52,800	
Subtotal Other Operating Costs			1,131,259	3,838	822,530	312,567	571	311,996	
Total Operational, Equipment and Supplies			1,150,109	3,838	838,370	315,577	571	315,006	
Total Direct Costs			8,200,750	73,381	7,879,511	394,619	148,700	245,919	
Programme Support Cost			444,577	0	425,531	54,353		50,126	
Total			8,645,326	73,381	8,305,043	448,972	148,700	296,045	

^a Personnel and rental of premises actual costs will be reduced by a credit to the overall Multilateral Fund balance; paid through the voluntary contribution from the Government of Canada for the cost differential of having the Fund Secretariat in Montreal, Canada, instead of Nairobi, Kenya.

		Approved 2023 Budget per ExCom decision 91/9	Rephased amount from the 2022 budget	Actual 2023 expenditures (UMOJA)	Unspent balance 2023 (A)+(B)- (C)	Amount to rephrase to 2024 budget not to be returned	To be returned to the Fund (D)-(E)	Comments
		A	B	C	D	E	F	
	Staff Travel	20,000		4,664	15,336		15,336	
	Consultancy	65,000	43,000	35,492	72,508	40,000	32,508	Decision 93/10 (2024 rephase)
	Support to evaluation function	15,000		8,347	6,653		6,653	
	Total Monitoring and Evaluation	100,000	43,000	48,503	94,497	40,000	54,497	
	Grand Total MFL	8,745,326	116,381	8,353,546	543,469	188,700	350,542	

SCHEDULE 1.4 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNDP Managed Activities 1991 - 2023 (US\$)			
INCOME	2023	2022	1991-2023
Cash transferred from the Multilateral Fund	10,170,787	11,876,563	938,558,853
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	200,000	200,000	63,623,700
TOTAL INCOME	10,370,787	12,076,563	1,033,332,565
TOTAL EXPENDITURE	21,005,876	27,998,237	990,816,405
EXCESS OF INCOME OVER EXPENDITURE	(10,635,089)	(15,921,674)	42,516,160
NET EXCESS OF INCOME OVER EXPENDITURE	(10,635,089)	(15,921,674)	42,516,160
Fund balance, beginning of period	53,151,249	72,273,413	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	(10,635,089)	(15,921,674)	42,516,160
Fund balance, end of period	42,516,160	56,351,739	42,516,160

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2023 (US\$)			
INCOME	2023	2022	1991-2023
Cash transferred from the Multilateral Fund	6,711,227	5,946,568	432,601,421
Interest earned	774,944	(167,727)	1,309,289
Other income	0	0	0
TOTAL INCOME	7,486,171	5,778,841	433,910,710
TOTAL EXPENDITURE	19,503,113	18,313,147	394,213,998
EXCESS OF INCOME OVER EXPENDITURE	(12,016,942)	(12,534,306)	39,696,712
Prior period adjustments		0	0
NET EXCESS OF INCOME OVER EXPENDITURE	(12,016,942)	(12,534,306)	39,696,712
Fund balance, beginning of period	51,713,654	53,393,910	0
Add excess of income over expenditure	(12,016,942)		39,696,712
Adjustment on prior period income and expenditure	0	(3,493,307)	0
Fund balance, end of period	39,696,712	49,900,603	39,696,712

SCHEDULE 1.6 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNIDO Managed Activities 1991 - 2023 (US\$)			
INCOME	2023	2022	1991-2023
Cash transferred from the Multilateral Fund	7,440,884	21,279,222	986,013,058
Interest and miscellaneous income earned and retained	1,257,278	553,639	44,154,591
TOTAL INCOME*	8,698,162	21,832,861	1,030,167,649
TOTAL EXPENDITURE	43,808,597	28,205,898	965,052,349
EXCESS OF INCOME OVER EXPENDITURE	(35,110,435)	(6,373,037)	65,115,300
NET EXCESS OF INCOME OVER EXPENDITURE	(35,110,435)	(6,373,037)	65,115,300
Fund balance, beginning of period	100,225,735	109,001,351	0
Adjustment on prior year expenditure		(2,716,112)	0
Add excess of income over expenditure	(35,110,435)		65,115,300
Fund balance, end of period	65,115,300	106,285,239	65,115,300

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2023 (US\$)			
INCOME	2023	2022	1991-2023
Cash transferred from the Multilateral Fund	28,136,600	7,450,882	1,248,356,611
Interest and miscellaneous income earned and retained (investment income)	2,209,262	9,053,380	95,406,172
TOTAL INCOME	30,345,862	16,504,262	1,343,762,783
TOTAL EXPENDITURE	10,508,819	19,122,909	1,302,519,296
EXCESS OF INCOME OVER EXPENDITURE	19,837,043	(2,618,647)	41,243,487
NET EXCESS OF INCOME OVER EXPENDITURE	19,837,043	(2,618,647)	41,243,487
Fund balance, beginning of period	21,406,444	24,025,091	0
Add excess of income over expenditure	19,837,043	(2,618,647)	41,243,487
Fund balance, end of period	41,243,487	21,406,444	41,243,487