



联合国



环境规划署

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执行蒙特利尔议定书
多边基金执行委员会
第六十七次会议
2012年7月16日至20日，曼谷

2011年临时账户

1. 本文件介绍了附表 1.1 至 1.7 所载多边基金、4 个执行机构以及秘书处 2011 年的临时账户。
2. 本文件所附附表 1.1 至 1.7 载有关于执行机构和秘书处 2011 年账户的预发信息，目前系仅供参考。

对执行机构 2010 年临时报表的调整

3. UNEP/OzL.Pro/ExCom/65/60 号文件中执行委员会第 65/50(b)号决定所反映的各机构的临时和 2010 年最终财务报表之间的出入，已于 2011 年记录为前一年的调整。基金 2011 年的最终账户，将于提交在执行机构的代表和财务主任在关于账户核对共同术语和程序讲习班期间商定的附表后，提交执行委员会的第六十八次会议，在上述讲习班期间，各机构与财务主任商定，在 1 月 31 日之前向环境规划署提交临时帐户，并于相关会计期间的次年的 9 月 30 日之前提交最终账目。

4. 为解决关于多边基金四年和超过四年的长期未缴的捐款的审计意见，账户实行了新做法，以便在“可疑应收账款”的细列项下记录所有四年和超过四年的应收未收款项以及其他无法收缴的具体捐款。预计这一新政策将确保透明地处理无法收到的款项，与此同时考虑到基金的不核销未缴捐款的政策。这一政策改变已追溯既往适用于 2010 年账户。

审计

5. 2012 年 4 月和 5 月，联合王国一组审计员代表联合国审计委员会对环境规划署 2010-2011 两年期账户进行了最终审计。这包括审查多边基金的记录。环境规划署目前正在等待审计的报告草案。

建议

6. 谨建议执行委员会：

- (a) 表示注意到基金 2011 年的临时账户；
- (b) 注意到基金的 2011 年最终账目将提交委员会第六十八次会议，如需要将会作出进一步的调整；
- (c) 注意到财务主任 2011 年为反映因 2010 年账目核对工所作调整采取的行动；
以及
- (d) 注意到记录四年和超过四年的长期未缴捐款的新政策以及基金账户“可疑应收账款”的细列项下其他被视为无法收缴的应收款项。

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2011 STATEMENT OF INCOME AND EXPENDITURE (in US\$)			
(Thousands of United States dollars)			
INCOME	2011	2010	1991- 2011
Agreed contributions	128,349	128,874	2,696,158
Interest income	2,496	3,645	207,635
Exchange gain/(loss)(i)	(4,310)	(6,049)	26,530
Miscellaneous income	(1,109)	1,277	30,866
TOTAL INCOME	125,426	127,747	2,961,189
EXPENDITURE (ii)			
UNEP Managed Activities	18,848	15,526	189,141
UNDP Managed Activities	39,395	25,120	585,221
UNIDO Managed Activities	31,627	25,283	564,569
World Bank Managed Activities	11,200	23,603	1,009,358
Secretariat	6,765	5,887	84,920
TOTAL EXPENDITURE	107,835	95,419	2,433,209
Excess of income over expenditure	17,591	32,328	527,980
Prior period adjustments	(8,949)	(156,904)	(165,253)
Net excess of income over expenditure	8,642	(124,576)	362,727
Fund balance, beginning of period	354,085	478,661	0
Fund balance, end of period	362,727	354,085	362,727

(i) FERM Exchange loss for 2011.

(ii) To avoid delay, the Treasurer, with the approval of the Executive Committee of the Multilateral Fund has adopted the practice of recording UNDP, UNIDO and the World Bank's unaudited expenditures submitted. There is however an agreement that the implementing agencies will provide audited expenditures immediately they become available but not later than 30 September of the following year.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2011 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	31.12.2011	31.12.2010
Cash and term deposits	16,069	111,297
Voluntary pledges receivable	187,122	176,371
Less provision for doubtful receivables (i)	-166,233	-163,225
Inter-fund balance receivable		
Other accounts receivable	353	329
Other assets - deferred charges*	126,653	13
Promissory notes	24,844	40,767
Operating funds provided to implementing agencies	305,094	187,012
TOTAL ASSETS	493,902	352,564
LIABILITIES		
Deferred credits*	130,747	3,847
Reserve for obligations	266	150
Inter-fund balance payable	42	44
Other accounts payable	120	759
TOTAL LIABILITIES	131,175	4,800
RESERVES AND FUND BALANCES		
Cumulative surplus	362,727	347,764
TOTAL RESERVES AND FUND BALANCES	362,727	347,764
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	493,902	352,564

* Other assets and Deferred credits include commitments for future years amounting to US \$126,640 (Thousands of United States dollars).

(i) New line item introduced in the 2010-2011 financial period.

It represents 100% of all outstanding receivables over four years old and other specific receivables considered uncollectible.

Of the total US \$187.122 million voluntary contributions receivable (Schedule 1.2), about US \$120.594 million or 64% represent amount due from countries with economies in transition. The Fund encourages parties to pay their outstanding contributions in full and no write-offs are currently being considered.

SCHEDULE 1.3					
A. 2011 Expenditures for Account MFL 2336-2211-2661: (Secretariat's Main Account)					
			Approved	Actual	Savings/
			Budget	Expenditure	(Deficit)
10	PROJECT PERSONNEL COMPONENT				
	<i>1100</i>	<i>Project Personnel</i>			
	1101	Chief Officer (D-2)	230,282	219,713	10,569
	1102	Deputy Chief Officer (Economic Cooperation) (P-5)	227,260	217,547	9,713
	1103	Programme Management Officer (P-3)	150,618	161,925	(11,307)
	1104	Senior Project Management Officer (P-5)	205,366	222,047	(16,681)
	1105	Senior Project Management Officer (P-5)	205,366	190,986	14,380
	1106	Senior Project Management Officer (P-5)	205,366	190,787	14,579
	1107	Senior Project Management Officer (P-5)	205,366	156,314	49,052
	1108	Information Management Officer (P-3)	181,588	196,439	(14,851)
	1109	Administrative and Fund Management Officer (P-5)	184,257	161,818	22,439
	1110	Senior Monitoring and Evaluation Officer (P-5)	205,366	194,739	10,627
	1111	Programme Management Officer (P-3)	150,618	136,733	13,885
	1112	Associate IT Officer (P-2)	91,127	116,435	(25,308)
	1114	Programme Management Officer - (P-3)	150,618	139,414	11,204
	1188	Prior Year's Adjustment			
	<i>1199</i>	<i>Sub-total</i>	2,393,198	2,304,897	88,301
	<i>1200</i>	<i>Consultants</i>			
	1201	Projects and technical reviews etc	57,000	28,551	28,449
	1202	MC2 Consultants	40,200	0	40,200
	1203	MYA Table access & development	5,730	3,900	1,830
	<i>1299</i>	<i>Sub-total</i>	102,930	32,451	70,479
	<i>1300</i>	<i>Administrative Support Staff costs</i>			
	1301	Administrative Assistant (G-8)	86,564	85,651	913
	1302	Meetings Services Assistant (G-7)	81,909	86,525	(4,616)
	1303	Programme Assistant (G-8)	86,564	91,415	(4,851)
	1304	Senior Secretary (Economic Cooperation) (G-6)	46,122	23,050	23,072
	1305	Senior Secretary (Technical Cooperation) (G-6)	64,122	67,601	(3,479)
	1306	Computer Operations Assistant (G-8)	86,564	37,281	49,283
	1307	Secretary (G-6)	67,770	71,315	(3,545)
	1308	Secretary/Clerk, Administration (G-7)	72,700	44,047	28,653
	1309	Registry Clerk (G-5)	55,391	58,220	(2,829)
	1310	Database Assistant (G-8)	104,564	106,581	(2,017)
	1311	Secretary, Monitoring and Evaluation, (G-6)	64,122	65,841	(1,719)
	1313	Secretary, (Senior programme Officer) G-6	64,121	53,710	10,411
	1314	Secretary (Senior Programme Officer) (G-6)	64,121	59,705	4,416
	<i>1301-14</i>	<i>Sub-total (support staff costs)</i>	944,634	850,942	93,692
	1333	60th Meeting of the Executive Committee	346,760	346,242	518
	1334	61st Meeting of the Executive Committee	318,140	317,428	712
	1336	62nd Meeting of the Executive Committee	386,840	384,986	1,854
	<i>1333-34 & 1336</i>	<i>Sub-total (conference servicing)</i>	1,051,740	1,048,656	3,084
	1335	Temporary Assistance	12,000	11,668	332
	1388	Prior Year's Adjustment	-	-	0
	<i>1388</i>	<i>Sub-total</i>	-	0	0
	<i>1399</i>	<i>Sub-total</i>	2,008,374	1,911,266	97,108

			Approved Budget	Actual Expenditure	Savings/ (Deficit)
	1600	<i>Travel on Official Missions</i>			
	1601	Mission costs	302,516	302,433	83
	1602	Network meetings (4)	26,834	17,528	9,306
	1699	<i>Sub-total</i>	329,350	319,961	9,389
1999	COMPONENT TOTAL		4,833,852	4,568,575	265,277
20	SUB-CONTRACTS COMPONENT				
	2100	<i>Sub-Contracts with UN Agencies:</i>			
	2101	Treasury services	500,000	500,000	0
	2102	Corporate consultancies	800,000	160,026	639,974
	2199	<i>Sub-total</i>	1,300,000	660,026	639,974
	2300				0
	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		1,300,000	660,026	639,974
30	MEETINGS PARTICIPATION COMPONENT				
	3300	<i>Assistance to Participants from Developing Countries</i>			
	3301	Travel of Chairman / Vice-Chairman	15,000	7,184	7,816
	3302	Executive Committee meetings	225,000	207,539	17,461
	3399	<i>Sub-total</i>	240,000	214,723	25,277
3999	COMPONENT TOTAL		240,000	214,723	25,277
40	EQUIPMENT COMPONENT				
	4100	<i>Expendables</i>			
	4101	Office stationery etc (revision initiated to use anticipated savings)	19,500	10,997	8,503
	4102	Software & Computer expendables	11,700	2,619	9,081
	4199	<i>Sub-total</i>	31,200	13,616	17,584
	4200	<i>Non-expendable Equipment</i>			
	4201	Computer, printers etc.	13,000	9,563	3,437
	4202	Others	6,500	629	5,871
	4299	<i>Sub-total</i>	19,500	10,192	9,308
	4300	<i>Rental of premises</i>			
	4301	Rental of office premises	870,282	804,392	65,890
	4399	<i>Sub-total</i>	870,282	804,392	65,890
4999	COMPONENT TOTAL		920,982	828,200	92,782
50	MISCELLANEOUS COMPONENT				
	5100	<i>Operations and Maintenance</i>			
	5101	Computers, printers etc	9,000	7,114	1,886
	5102	Office premises	9,000	1,203	7,797
	5103	Rental of Photocopiers	19,500	749	18,751
	5104	Telecommunications equipment	9,000	857	8,143
	5105	Miscellaneous equipment rentals	16,250	1,442	14,808
	5199	<i>Sub-total</i>	62,750	11,365	51,385
	5200	<i>Reporting Costs</i>			

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	65,960,734	23,621,158	587,025,650
Promissory notes encashment	0	0	31,150,012
Interest and miscellaneous income earned and retained	350,000	467,358	53,226,114
TOTAL INCOME	66,310,734	24,088,516	671,401,776
TOTAL EXPENDITURE	38,488,043	24,555,096	585,221,426
EXCESS OF INCOME OVER EXPENDITURE	27,822,691	-466,580	86,180,350
NET EXCESS OF INCOME OVER EXPENDITURE	27,822,691	-466,580	86,180,350
Fund balance, beginning of period	58,357,659	58,824,239	0
Add excess of income over expenditure	27,822,691	-466,580	86,180,350
Fund balance, end of period	86,180,350	58,357,659	86,180,350

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	18,776,892	16,881,814	203,396,218
Total transfers	18,776,892	16,881,814	203,396,218
Interest earned and retained	279,358	389,576	9,123,614
Other income	-5,733	13,595	74,693
TOTAL INCOME	19,050,517	17,284,985	212,594,525
TOTAL EXPENDITURE	18,787,381	15,590,824	189,336,551
EXCESS OF INCOME OVER EXPENDITURE	263,136	1,694,161	23,257,974
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	263,136	1,694,161	23,257,974
Fund balance, beginning of period	22,994,838	21,300,677	0
Add excess of income over expenditure	263,136	1,694,161	23,257,974
Fund balance, end of period	23,257,974	22,994,838	23,257,974

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	84,305,807	52,430,461	657,071,329
Interest and miscellaneous income earned and retained	386,897	229,444	36,326,980
TOTAL INCOME	84,692,704	52,659,905	693,398,309
TOTAL EXPENDITURE	31,340,698	25,581,054	564,574,485
EXCESS OF INCOME OVER EXPENDITURE	53,352,006	27,078,851	128,823,824
NET EXCESS OF INCOME OVER EXPENDITURE	53,352,006	27,078,851	128,823,824
Fund balance, beginning of period	75,471,818	48,392,967	0
Add excess of income over expenditure	53,352,006	27,078,851	128,823,824
Fund balance, end of period	128,823,824	75,471,818	128,823,824

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2011			
INCOME	2011	2010	1991-2011
Cash transferred from the Multilateral Fund	50,170,096	1,350,339	827,419,521
Promissory notes encashed*	0	0	181,333,627
Interest and miscellaneous income earned and retained (investment income)	244,055	387,337	78,413,678
TOTAL INCOME	50,414,151	1,737,676	1,087,166,826
TOTAL EXPENDITURE	11,200,968	23,602,512	1,009,359,006
EXCESS OF INCOME OVER EXPENDITURE	39,213,183	-21,864,836	77,807,820
NET EXCESS OF INCOME OVER EXPENDITURE	39,213,183	-21,864,836	77,807,820
Fund balance, beginning of period**	38,594,637	60,459,473	0
Add excess of income over expenditure	39,213,183	-21,864,836	77,807,820
Fund balance, end of period	77,807,820	38,594,637	77,807,820

*Promissory notes information provided in the 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.