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执行蒙特利尔议定书
多边基金执行委员会
第五十五次会议
2008年7月14日至18日，曼谷

2007年临时财务报表

1. 本文件介绍了多边基金、4个执行机构和秘书处的2007年临时财务报表，这些报表载于附表1.1-1.7，并附于本文件后，仅供本次会议参考。
2. 需要指出的是，世界银行（世银）2007年临时财务报表的2007年收入中包括一笔1,198,947美元的款项，是泰国政府2007年支付给世界银行的，作为对基金给泰国冷风机项目优惠贷款的退款（THA/REF/26/INV/104），汇率收益154,177美元除外。由于世银财务报表报告的额外收入，经执行委员会第五十四次会议批准，司库将转移给世银的资金减少了1,198,947美元。
3. 秘书处要求说明世银财务报表如何处理付款，世银澄清说，对泰国项目的付款已记录在世银系统，因而反映在其2007年财务报表的2007年累积支出中。不过，世银解释说，它已在提交给秘书处的进度报告中取消了付款，以便能够在会议报告中记录泰国偿还的它支付给冷风机项目的资金数额。

执行蒙特利尔议定书多边基金执行委员会的会前文件不妨碍文件印发后执行委员会可能作出的任何决定。

为节省经费起见，本文件印数有限。请各代表携带文件到会，不索取更多副本。

4. 因此，关于世银财务报表和进度报告中的 2007 年累积支出，需要核对世银 2007 年账目，使它与进度报告保持一致。

5. 基金 2007 年最终账目将根据执行机构代表和司库在账目核对常见术语和程序讲习班上商定的提交时间表提交给执行委员会第五十六次会议；讲习班期间，各机构和司库商定在 1 月 31 日前向环境规划署提交临时账目，并于相关会计期间的次年 9 月 30 日前提交最终账目。

对执行机构 2006 年临时报表的调整

6. 2007 年已记录了 UNEP/OzL.Pro/ExCom/53/65 号文件表 2 所列各机构的临时账目和 2006 年最终账目间的差异。

2007 年环境规划署审计报告

7. 联合国审计委员会完成了对环境规划署 2007 年财务报表的审计工作。环境规划署正等着审计员的最终报告定稿，以便向执行委员会第五十六次会议报告关于多边基金的一切重大审计结论和意见，供其审议。

建议

8. 谨建议执行委员会：

- (a) 注意到 UNEP/OzL.Pro/ExCom/55/52 号文件所载基金 2007 年临时财务报表；
- (b) 注意到基金 2007 年最终账目将被提交执行委员会第五十六次会议；
- (c) 注意到世银在其 2007 年财务报表中记录了泰国项目（THA/REF/26INV/104）的支出，但并未在进度报告中反映这一点，因此，2007 年的账目核对工作须对此进行核查。
- (d) 注意到司库已采取必要行动，反映因 2006 年账目核对工作而做出的调整；
- (e) 请司库向第五十六次会议报告关于多边基金秘书处账目的审计意见和建议，供委员会审议。

| 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.