



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
第五十六次会议
2008年11月8日至12日，多哈

2007年财务报表

1. 执行委员会在第五十五次会议上审议了财务主任所提交的环境规划署多边基金2007年临时财务报表(UNEP/OzL.Pro/ExCom/55/52)。该临时报表包括了各执行机构2007年的临时账目。执行委员会决定指出多边基金2007年的临时财务报表，而2007年的最终账目将由财务主任提交至委员会第五十六次会议。

2. 各执行机构按照在常见术语和程序讲习班上和财务主任商定的提交最后期限提交了其2007年最终账目。由于环境规划署的账目在各执行机构提交其最终账目时已结账，因此环境规划署的账目并没有体现各执行机构最终账目中所做的改动，因此在最终账目和临时账目之间出现了差异。各执行机构2007年临时账目之间已确定的差异载于UNEP/OzL.Pro/ExCom/55/52号文件明细1.1至1.7（附于附件二），各执行机构去年9月提交给财务主任的最终账目则列在下文表1和表2中，应被记录在2008年环境规划署的账目中。

表 1

各执行机构之间 2007 年最终账目之间的差异：收入（美元）

(1)	(2)	(3)	(4) = (3) - (2)
机构	2007 年基金账目收入总计 (财务报告的临时账目)	2007 年基金账目收入总计 (依照最终财务报表)	最终报表和临时账目之 间的差异
开发计划署	537,059,605	538,380,277	1,320,672
环境规划署	139,044,284	139,044,036	-248
工发组织	499,083,178	499,083,168	-10
世界银行	955,296,497	955,296,504	7

表 2

各执行机构之间 2007 年最终账目之间的差异：支出（美元）

(1)	(2)	(3)	(4) = (3) - (2)
机构	2007 年基金账目支出总计 (财务报告的临时账目)	2007 年基金账目支出总计 (依照最终财务报表)	最终报表和临时账目之 间的差异
开发计划署	451,462,678	451,762,163	299,485
环境规划署	117,335,219	*117,033,731	-301,488
工发组织	453,366,787	453,251,704	-115,083
世界银行	862,924,424	862,924,425	1

* 117,033,731 美元中不包括报告的以往几年的调整数额 (110,884 美元)。

3. 本文件附件一载列了多边基金 2007 年最终账目，联合国审计委员会对该最终账目进行了审查与核证。附件二摘录了提交给执行委员会第五十五次会议的明细 1.1 至 1.7。

4. 尽管环境规划署 2007 年最终账单表明，以往几年的支出在经 2007 年账目调整之后减少了 110,884 美元，但是，这一调整数额仍将被记作环境规划署账目中的未付账款，直至环境规划署提供按项目分列的明细为止，因为由其提交的支出应该是以具体项目为基础的，而不是以总分类账入账的。

5. 在 2007 年的财务报表中，各位审计员再次建议，应提请多边基金缔约方大会注意长期未清缴款的问题，以及一项关于其支付或注销的决定。

6. 需要指出的是，执行委员会在第五十次会议上决定（第 50/43(b)号决定），应提请多边基金缔约方大会注意支付所有未清缴款的必要性，这一点体现在执行委员会提交给第

十九届缔约方大会的报告之中，供其审议。

建议：

7. 谨建议执行委员会：

- (a) 注意到 2007 年 12 月 31 日终了的基金已审计财务报表。
- (b) 注意到审计员要求再次提请基金缔约方大会注意支付或注销未清缴款的必要性。
- (c) 要求财务主任将本文件表 1 和表 2 中所列的各机构 2007 年临时账目及其最终账目之间的差异记录到 2008 年的账目中。

Trust Fund
for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer
Statement of income and expenditure and changes in reserves and fund balances
for the biennium 2006-2007 ended 31 December 2007
(Thousands of United States Dollars)

	2007	2005
Income		
Voluntary contributions	257,848	264,606
Interest income	32,772	12,670
Miscellaneous income	21,351	17,203
Total Income	311,771	294,479
Expenditure		
Staff and other personnel costs	6,693	5,944
Contractual services	1,982	1,635
Travel	553	477
Operating expenses	715	955
Acquisitions	1,107	936
Programme support costs	664	591
UNEP managed activities	27,216	26,140
UNDP managed activities	49,552	69,761
UNIDO managed activities	76,572	81,012
World Bank managed activities	184,408	151,656
Total Expenditure	349,462	339,107
Shortfall of income over expenditure	(37,691)	(44,628)
Prior period adjustments	3,028	(2,863)
Net shortfall of income over expenditure	(34,663)	(47,491)
Reserves and fund balances, beginning of period	515,198	562,689
Reserves and fund balances, end of period	480,535	515,198
Statement of assets, liabilities, reserves and fund balances for the biennium 2006-2007 ended 31 December 2007		
Assets		
Cash and term deposits	453	864
Cash pool - US dollar	32,392	9,926
Advances provided to implementing agencies	239,793	252,961
Accounts receivable:		
Voluntary contributions receivable	173,751	165,179
Inter-fund balances	170	3,750
Other	1,207	213
Promissory notes	40,747	90,929
Other assets	34	3
Total assets	488,547	523,825
Liabilities		
Payments or contributions received in advance	7,394	4,465
Unliquidated obligations	324	437
Accounts payable Other	294	3,725
Total liabilities	8,012	8,627
Reserves and fund balances		
Fund balance	480,535	515,198
Total reserves and fund balances	480,535	515,198
Total liabilities, reserves and fund balances	488,547	523,825

Annex II

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 expenditures submitted for their accounting periods ended 31 December 2007 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, 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	Actual	Savings/
			Budget	Expenditure	(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/affairs Officer (P-5)		168,955	183,282	(14,327)
1105	Senior Project Management Officer/affairs Officer (P-5)		168,955	207,400	(38,445)
1106	Senior Project Management Officer/affairs Officer (P-5)		168,955	160,542	8,413
1107	Senior Project Management Officer/affairs 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 Budget	Actual Expenditure	Savings/ (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.