



联合国



环境规划署

Distr.
GENERALUNEP/OzL.Pro/ExCom/84/6
26 November 2019CHINESE
ORIGINAL: ENGLISH

执行蒙特利尔议定书
多边基金执行委员会
第八十四次会议
2019年12月16日至20日，蒙特利尔

2018年决算

导言

1. 本文件提出了截至2018年12月31日的多边基金年度决算。此外，根据第83/4号决定(b)段¹，分开列入了一份经核证的收支表，说明用于快速启动为逐步减少氢氟碳化物的实施工作所提供支持的额外捐款的收支情况。

2. 本文件的附件一包括下列附表：

附表 1.1:	收支表
附表 1.1 的附录:	用于快速启动为逐步减少氢氟碳化物的实施工作所提供支持的额外捐款经核证的收支表
附表 1.2:	2018年财务状况表
附表 1.3:	2018年多边基金支出
附表 1.4:	1991 – 2018年开发计划署管理的活动子账户
附表 1.5:	1991 – 2018年环境规划署管理的活动子账户
附表 1.6:	1991 – 2018年工发组织管理的活动子账户
附表 1.7:	1991 – 2018年世界银行管理的活动子账户

¹ 请财务主任作为多边基金2018年账户的一部分，向第八十四次会议提交核定收支表，说明除多边基金的经常捐款之外，用于快速启动为逐步减少氢氟碳化物的实施工作所提供支持的额外捐款的收支情况。

3. 附表 1.1 开列了收入类别下商定捐款资料，显示由于采用固定汇率机制，在 2018 年导致 1,879,766 美元的收益，相比之下，2017 年有 15,507,000 美元的损失。收益归因于 2018 年美元对其他货币的汇率。附表 1.1 还开列了秘书处和各执行机构的支出汇总数据以及 2018 年底的多边基金净结余。

4. 附表 1.1 的附录是根据第 83/4 号决定(b)段提供的。附录开列了 13,698 美元的结余，将把这个数额加入多边基金的经常认捐款。²

5. 附表 1.2 开列了应收自愿认捐的情况，其数额为 10,560,860 美元。这个数额是在根据国际公共部门会计准则，从 192,651,963 美元的应收款总额中减去 182,091,103 美元的可疑账款之后得出的。

6. 附表 1.3 开列了第 80/5 号决定(b)(-)段核准的 2018 年秘书处预算的实际支出。尽管未支出余额为 1,743,969 美元，但在第八十四次会议上退还多边基金的数额为 1,646,463 美元，其中包括秘书处预算退还的 1,624,548 美元以及监测和评价预算退还的 21,915 美元。没有退还的 97,506 美元是将在 2019 年记录的 2018 年支出。

7. 附表 1.4 至 1.7 载有各执行机构提交财务主任的截至 2019 年 9 月底的决算。由于执行机构的决算是环境规划署 2018 年账目结清之后提交，所以环境规划署的决算仅记录了各执行机构在 2019 年 1 月提交的临时账目。表 1 开列了各执行机构的 2018 年总收支临时账目和决算账目之间的差异，这些差异应记入 2019 年账目。

表 1. 2016 年总收支临时账目和决算账目之间的差异（美元）

机构	临时账目	决算账目	差异
收入			
开发计划署	907,188,989	939,609,957	32,420,968
环境规划署	351,124,435	351,434,682	310,247
工发组织	934,192,374	934,192,374	
世界银行	1,291,222,683	1,291,222,683	
支出			
开发计划署	846,848,840	849,819,008	2,970,168
环境规划署	291,320,463	292,878,761	1,558,298
工发组织	811,470,932	810,485,357	(985,575)
世界银行	1,237,741,650	1,237,741,650	

联合国审计委员会关于多边基金 2018 年 12 月 31 日终了年度财务报表的报告

8. 联合国审计委员会关于多边基金 2018 年 12 月 31 日终了年度财务报表的报告 (A/74/5/Add.7)³ 已经定稿并提交环境规划署执行主任。该报告有一节专门讨论多边基金财务报表。环境规划署的审计报告没有保留意见，也没有就多边基金发表任何审计评论。

² UNEP/OzL.Pro/ExCom/84/5 号文件讨论了这个问题。

³ <http://undocs.org/en/A/74/5/Add.7>。

建议

9. 谨建议执行委员会：

- (a) 注意到 UNEP/OzL.Pro/ExCom/84/6 号文件所载根据国际公共部门会计准则编制的多边基金截至 2018 年 12 月 31 日经审计的最后财务报表，并注意到根据第 83/4 号决定(b)段提供的用于快速启动为逐步减少氢氟碳化合物的实施工作所提供支持的额外捐款经核证的收支表；
- (b) 请财务主任将 UNEP/OzL.Pro/ExCom/84/6 号文件表 1 所列各执行机构的 2018 年临时财务报表与 2018 年最后财务报表之间的差异记入多边基金 2019 年账目。

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2018 STATEMENT OF INCOME AND EXPENDITURE ⁽¹⁾ (Thousands of United States dollars)			
INCOME	2018	2017	1991- 2018
Agreed contributions ⁽²⁾	168.288	164.395	3.706.857
Interest income	4.021	2.984	223.820
Exchange gain/(loss) ⁽³⁾	1.879	(15.507)	(31.870)
Miscellaneous income	0	1.454	32.766
TOTAL INCOME	174.188	153.326	3.931.573
EXPENDITURE			
UNEP managed activities ⁽⁴⁾	18.068	18.491	292.727
UNDP managed activities ⁽⁴⁾	24.170	36.621	825.642
UNIDO managed activities ⁽⁴⁾	44.899	35.529	866.367
World Bank managed activities ⁽⁴⁾	11.194	20.920	1.237.851
Secretariat	6.010	6.294	128.693
Increase on bad debt provision	(2.181)	2.957	3.921
Exchange loss on outstanding promissory notes	0	0	5.067
TOTAL EXPENDITURE	102.160	120.812	3.360.268
Excess of income over expenditure	72.028	32.514	571.305
Prior period adjustments	0	0	(142.713)
Net excess of income over expenditure	72.028	32.514	428.592
Fund balance, beginning of period	356.564	324.050	0
Fund balance, end of period	428.592	356.564	428.592

⁽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

⁽²⁾ Agreed contributions includes US \$854,973 voluntary contribution (cost differential) from the Government of Canada; and US \$25,513,071 from 17 non-Article 5 countries for HFC activities.

⁽³⁾ The exchange loss for 2017 and gain for 2018 is due to the use of FERM.

⁽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 than 30 September of the following year.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2018 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	2018	2017
Current Assets		
Cash and term deposits	160.153	68.197
Voluntary pledges receivable*	10.561	10.659
Inter-fund balance receivable		
Other accounts receivable	1.398	2.076
Other assets - deferred charges		
Promissory notes - short term	0	8.659
Advance or prepayments	33	49
Operating funds provided to implementing agencies - current	111.260	101.422
Other current assets		
TOTAL CURRENT ASSETS	283.405	191.062
Non current Assets		
Investments	11.109	19.177
Promissory notes - long term		0
Operating funds provided to implementing agencies - non current	163.203	174.378
Property, plant and equipment	30	33
TOTAL NON CURRENT ASSETS	174.342	193.588
TOTAL ASSETS	457.747	384.650
LIABILITIES		
Accounts payable and accrued payables	243	387
Advance receipts	28.852	27.634
Employee benefits	58	65
TOTAL LIABILITIES	29.153	28.086
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	428.594	356.564
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	457.747	384.650

*The voluntary contribution receivable shown is the gross receivable; US \$192,651,963 less the cumulative provision to doubtful account amounting US \$182,091,103.

SCHEDULE 1.3

A. 2018 MLF EXPENSES (US \$)

		Approved 2018 budget per ExCom decision (A)	Amount rephased from 2017 Budget (B)	Actual 2018 expenditures (UMOJA) ©	Unspent balance 2018 (A)+ (B) - (C) (D)	2018 expenditures recorded in 2019 not to be returned (E)	To be returned to the Fund (D) - (F)	Comments
10	PERSONNEL COMPONENT							Staff expenditures are as recorded in UMOJA
1100	Project Personnel (Title & Grade)							
01	Chief Officer (D2)	283.218		237.380	45.838		45.838	
02	Deputy Chief Officer (D1)	279.501		215.644	63.857		63.857	
03	Programme Management Officer (P4)	197.602		157.594	40.008		40.008	
04	Senior Programme Management Officer (P5)	252.575		218.091	34.484		34.484	
05	Senior Programme Management Officer (P5)	252.575		195.247	57.328		57.328	
06	Senior Programme Management Officer (P5)	252.575		230.143	22.432		22.432	
07	Senior Programme Management Officer (P5)	252.575		191.880	60.694		60.694	
08	Information Management Officer (P4)	227.657		171.900	55.757		55.757	
09	Senior Fund Management and Administrative Officer (P5)	226.613		159.776	66.837		66.837	Difference between P4 and P5 charged to the Treasury fee
10	Senior Monitoring and Evaluation Officer (P5)	252.575		203.160	49.414		49.414	
11	Programme Management Officer (P4)	155.227		109.149	46.078		46.078	
12	Information Network Officer (P4)	167.587		149.837	17.750		17.750	
14	Programme Management Officer (P2/P3)	196.817		139.733	57.084		57.084	
15	Associate Administrative Officer (P2)	135.061		110.433	24.628		24.628	
16	Associate Database Officer (P2)	135.061		112.499	22.562		22.562	
1199	Sub-Total	3.267.216	-	2.602.466	664.750	-	664.750	
1200	Consultants							
01	Projects and technical reviews etc.	75.000		26.083	48.917		48.917	
02	HFC consultant	100.000		100.032	-32		-32	As per decision /9/4/, allocation made from the additional contribution for the fast start implementation of the Kigali Amendment
1299	Sub-Total	175.000	-	126.115	48.885	-	48.885	
1300	Administrative Support Personnel							
02	Meeting Services Assistant (G7)	106.463		68.669	37.794		37.794	
03	Programme Management Assistant (G6)	100.737		48.574	52.163		52.163	
04	Programme Management Assistant (G6)	84.460		56.444	28.016		28.016	
05	Programme Management Assistant (G5)	78.861		51.095	27.767		27.767	
06	Information Systems Assistant (G6)	100.738		60.952	39.786		39.786	
07	Programme Management Assistant (G5)	83.349		64.860	18.489		18.489	
08	Administrative Assistant(G6)	89.412		56.848	32.564		32.564	
09	Team Assistant (G4)	68.123		61.991	6.132		6.132	
11	Programme Management Assistant, M&E (G5)	78.861		51.152	27.709		27.709	
12	Finance & Budget Assistant (G6)				0		0	Post charged to the PSC
13	Programme Assistant (G5)	78.861		16.331	62.530		62.530	Post partially filled in 2018 through temporary assistance
14	Programme Assistant (G5)	76.565		18.161	58.404		58.404	Post partially filled in 2018 through temporary assistance
15	Human Resources Officer (G7)	-					0	Post charged to the PSC
	Sub-Total	946.431	-	555.076	391.355	-	391.355	Overall savings due to US\$/Can\$ exchange rate
1330	Conference Servicing Cost							
1333	Meeting Services: ExCom	355.800		352.557	3.243		3.243	
1334	Meeting Services: ExCom	355.800		275.951	79.849	79.849	0	Rental of premises for 82 nd meeting paid in 2019
1335	Temporary Assistance	18.800		18.548	252		252	
	Sub-Total	730.400	-	647.056	83.344	79.849	3.495	
1399	TOTAL ADMINISTRATIVE SUPPORT	1,676.831	-	1,202.132	474.699	79.849	394.850	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$301,265 based on 2018 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

		Approved 2018 budget per ExCom decision (A)	Rephased amount from 2017 Budget (B)	Actual 2018 expenditures (UMOJA) (C)	Unspent balance 2018 (A)+ (B) - (C) (D)	2018 expenditures recorded in 2019 not to be returned (E)	To be returned to the Fund (D) - (E) (F)	
1600	Travel on official business							
	01 Mission costs	208.000		104.316	103.684		103.684	
	02 Network meetings (4)	50.000		14.169	35.831		35.831	
1699	Sub-Total	258.000	-	118.485	139.515	-	139.515	
1999	COMPONENT TOTAL	5.377.047	-	4.049.197	1.327.849	79.849	1.248.000	
20	CONTRACTUAL COMPONENT							
2100	Sub-contracts							
	01 Treasury services (Decision 59/51(b))	500.000		500.000	0		0	
	02 Corporate consultancies							
2999	COMPONENT TOTAL	500.000	-	500.000	-	-		
30	MEETING PARTICIPATION COMPONENT							
3300	Travel and DSA for Art 5 delegates to Exutive Committee meetings							
	01 Travel of Chairperson and Vice-Chairperson	15.000			15.000		15.000	No travel in 2018
	02 Executive Committee	150.000		141.068	8.932		8.932	
3999	COMPONENT TOTAL	165.000	-	141.068	23.932	-	23.932	
40	EQUIPMENT COMPONENT							
4100	Expendables							
	01 Office stationery	12.285		3.376	8.909		8.909	Savings based on actual needs and rate of exchange of US\$/Can\$
	02 Computer expendable (software, accessories, hubs, switches, memory)	10.530		2.796	7.734	7.734	0	Unspent balance combined with 2019 allocation to meet 2018-2019 requirement
4199	Sub-Total	22.815	-	6.172	16.643	7.734	8.909	
4200	Non-Expendable Equipment							
	01 Computers, printers	13.000	11.005	26.752	-2.747		-2.747	
	02 Other expendable equipment (shelves, furnitures)	5.850		5.850	0		0	
4299	Sub-Total	18.850	11.005	32.602	(2.747)	-	(2.747)	
4300	Premises							
	01 Rental of office premises**	870.282		679.772	190.510		190.510	Savings due to exchange rate gain of US\$/Can\$
	Sub-Total	870.282	-	679.772	190.510	-	190.510	
4999	COMPONENT TOTAL	911.947	11.005	718.546	204.406	7.734	196.672	
50	MISCELLANEOUS COMPONENT							
5100	Operation and Maintenance of Equipment							
	01 Computers and printers, etc.(toners, colour printer)	8.100			8.100	8.100	0	unspent balance combined with 2019 allocation to meet 2018-2019 requirement
	02 Maintenance of office premises	8.000		6.662	1.338		1.338	
	03 Rental of photocopiers (office)	15.000		3.815	11.185		11.185	Savings from rate of exchange and competitive pricing
	04 Telecommunication equipment rental	8.000		6.224	1.776		1.776	
	05 Network maintenance	10.000		8.388	1.612		1.612	
5199	Sub-Total	49.100	-	25.089	24.011	8.100	15.911	
5200	Reproduction Costs							
	01 Executive Committee meetings and reports to MOP	10.710		2.497	8.213		8.213	Savings due to reduced volume of reproduction in 2018
5299	Sub-Total	10.710	-	2.497	8.213	-	8.213	
5300	Sundries							
	01 Communications	58.500		17.224	41.276		41.276	Savings due to reduced international calls calls.
	02 Freight charges	9.450		1.322	8.128		8.128	Savings due to the fact that 2018 meetings took place in Montreal with no need for dispatch
	03 Bank charges	4.500		1.936	2.564		2.564	
	05 Staff training	20.137		2.800	17.337		17.337	
	06 GST				0		0	
	07 PST				0		0	
	08 Prior Year reversal				0		0	
5399	Sub-Total	92.587	-	23.282	69.305	-	69.305	
5400	Hospitality and Entertainment							
	01 Hospitality costs	16.800		14.977	1.823	1.823	0	Hospitality costs for 83 rd meeting settled in 2019
5499	Sub-Total	16.800	-	14.977	1.823	1.823	0	
5999	COMPONENT TOTAL	169.197	-	65.845	103.352	9.923	93.429	
GRAND TOTAL		7.123.191	11.005	5.474.656	1.659.539	97.506	1.562.033	
	Programme support costs (9%)	379.228		316.713	62.515		62.515	Proportional to actual staff costs based on 9% PSC
COST TO MULTILATERAL FUND		7.502.419	11.005	5.791.369	1.722.054	97.506	1.624.548	Includes US\$ 100,000 per dec 79/47 from the additional contribution for the fast start Implementation of the Kigali Amendment
	Previous budget schedule	7.402.419						Approved 2018 budget as per decision 80/5
	Increase/decrease	100.000						HFC consultant allocation from the additional contribution as per decision 79/47

**Rental of premises will be offset by US \$625,246 (based on 2018) being covered by cost differential with Government of Canada, leaving US \$54,526 to be charged to the MLF.

MONITORING AND EVALUATION BUDGET

MF/2100-98-61: Monitoring and Evaluation:		Approved 2018 budget per ExCom decision (A)	Rephase amount from 2017 Budget (B)	Actual 2018 expenditures (UMOJA) (C)	Unspent balance 2018 (A)+ (B) - (C) (D)	2018 expenditures recorded in 2019 not to be returned (E)	To be returned to the Fund (D) - (E) (F)	Comments
1201	Evaluation of the refrigeration servicing sector	118.050		105.129	12.921	0	12.921	
1202	Desk Study for the evaluation of HPMP Preparation to assist with the Kigali Amendment	15.000		15.000	0		0	
1203					0		0	
1601	Travel on official business	33.800		31.080	2.720		2.720	
1602	Network meeting	3.930		0	3.930		3.930	
5105	Miscellaneous	4.000		1.656	2.344		2.344	
PROJECT TOTAL		174.780	0	152.865	21.915	0	21.915	
GRAND TOTAL		7.677.199	11.005	5.944.234	1.743.969	97.506	1.646.463	

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2018 (US \$)			
INCOME	2018	2017	1991-2018
Cash transferred from the Multilateral Fund	13.390.485	38.701.202	817.418.324
Promissory notes encashment			31.150.012
Interest and miscellaneous income earned and retained	500.000	400.000	58.620.653
TOTAL INCOME	13.890.485	39.101.202	907.188.989
TOTAL EXPENDITURE	44.899.295	35.400.163	846.848.839
EXCESS OF INCOME OVER EXPENDITURE	(31.008.810)	3.701.039	60.340.150
NET EXCESS OF INCOME OVER EXPENDITURE	(31.008.810)	3.701.039	60.340.150
Fund balance, beginning of period	91.348.960	87.647.921	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	(31.008.810)	3.701.039	60.340.150
Fund balance, end of period	60.340.150	91.348.960	60.340.150

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2018 (US \$)			
INCOME	2018	2017	1991-2018
Cash transferred from the Multilateral Fund	27.941.675	15.134.578	340.152.058
Interest and miscellaneous income earned and retained	335.074	31.984	10.534.657
Other income	0		437.720
TOTAL INCOME	28.276.749	15.166.562	351.124.435
TOTAL EXPENDITURE	18.068.023	19.817.261	291.320.463
EXCESS OF INCOME OVER EXPENDITURE	10.208.726	(4.650.699)	59.803.972
Prior period adjustments	0	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	10.208.726	(4.650.699)	59.803.972
Fund balance, beginning of period	49.595.246	54.245.945	0
Add excess of income over expenditure	10.208.726	(4.650.699)	59.803.972
Adjustment on prior period income and expenditure	0	0	0
Fund balance, end of period	59.803.972	49.595.246	59.803.972

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2018 (US \$)			
INCOME	2018	2017	1991-2018
Cash transferred from the Multilateral Fund	34.338.473	21.766.626	896.610.636
Interest and miscellaneous income earned and retained	1.240.486	617.257	37.581.738
TOTAL INCOME*	35.578.959	22.383.883	934.192.374
TOTAL EXPENDITURE	24.169.687	35.162.276	811.470.932
EXCESS OF INCOME OVER EXPENDITURE	11.409.272	(12.778.393)	122.721.442
NET EXCESS OF INCOME OVER EXPENDITURE	11.409.272	(12.778.393)	122.721.442
Fund balance, beginning of period	111.312.170	124.090.563	0
Adjustment on prior year expenditure	0	0	0
Add excess of income over expenditure	11.409.272	(12.778.393)	122.721.442
Fund balance, end of period	122.721.442	111.312.170	122.721.442

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2018 (US \$)			
INCOME	2018	2017	1991-2018
Cash transferred from the Multilateral Fund	25.626.528	14.634.559	1.209.524.034
Interest and miscellaneous income earned and retained	986.526	593.458	81.698.649
TOTAL INCOME	26.613.054	15.228.017	1.291.222.683
TOTAL EXPENDITURE	11.193.709	20.920.375	1.237.741.650
EXCESS OF INCOME OVER EXPENDITURE	15.419.345	(5.692.358)	53.481.033
NET EXCESS OF INCOME OVER EXPENDITURE	15.419.345	(5.692.358)	53.481.033
Fund balance, beginning of period	38.061.688	43.754.046	0
Adjustment on prior year expenditure	0	0	0
Add excess of income over expenditure	15.419.345	(5.692.358)	53.481.033
Fund balance, end of period	53.481.033	38.061.688	53.481.033