



联合国



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执行蒙特利尔议定书
多边基金执行委员会
第四十三次会议
2004年7月5日至9日，日内瓦

增编

多边基金 2002 年账目的核对(根据第 42/41 号决定采取的行动)

印发本增编是为了提供联合国主计长就开发计划署初期启动费用问题所提进一步的资料（附后）。除其他外，该信函明确说明：

- 审计委员会系完全独立，并仅仅负责进行审计，因此，委员会不会接到要求作任何具体或专门的审查。
- 有争议的出入无关宏旨，不值得因此作进一步的审查。
- 大多数财务记录（不是指报表）5 年后即行销毁，而启动费用问题却需追溯到 1991 年。

United Nations  Nations Unies

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13 June 2004

Dear Ms. Nolan,

Thank-you for your letter of 26 May seeking my views on an issue relating to the Multilateral Fund. The accounts of the United Nations, as well as those of the United Nations Development Programme and those of the United Nations Environment Programme (which I believe include the accounts of the Multilateral Fund) are all audited by the same Board of Auditors appointed by the General Assembly.

The Board of Auditors according to the Financial Regulations is completely independent and solely responsible for the conduct of the audit. Neither the Secretariat, nor the Executive Committee of the Fund can request the Board to perform any particular or specific examination.

It is not clear to me on what basis this discrepancy has arisen, whether it is from audited financial reports or whether it based on calculations made by the Secretariat. Be that as it may a discrepancy of 0.02% is in my view immaterial and insignificant and does not warrant further examination.

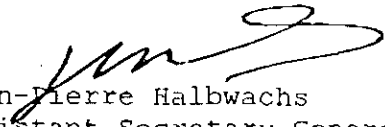
The Financial Regulations do not prescribe the length of time for which records are kept. The retention schedule for financial records which is determined by the Secretariat provides that most of the records are destroyed after five years. Financial statements are retained permanently.

Ms. Maria Nolan
Chief Officer
Multilateral fund for the Implementation
of the Montreal Protocol
Montreal

I note that the issue of the startup cost goes back to 1991. I do not know of any Organization that would have records that go back that far in time.

I hope this answers your queries.

Yours sincerely,


Jean-Pierre Halbwachs
Assistant Secretary-General
Controller