



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
第四十四次会议
2004年11月29日至12月3日，布拉格

更正

2002年和2003年账目的核对
(根据第43/39号决定采取的行动)

印发本文件的目的是:

- 在第4段，在第一句和最后一句之间添加一句：“但是，2003年账目仅反映临时账目情况，它们进行分析的出发点。”
- 以下表替换表4:

	开发计划署	环境规划署	工发组织	世界银行	合计
机构账目和机构进度报告之间的区别	27,020,081	9,069,734	39,298,633	293,039	75,681,486
账目和进度报告之间的区别的其他原因(美元)					
● 由第四十一次会议转账至2004年的收入	30,020,278	9,367,431	18,453,278	见以下内容	87,125,306
● 期票(第四十一次会议批准的银行金额)			20,264,334	25,385,375	
● 2004年反映的2002和2003年利息	-2,826,023		-581,257	-10,098,623	
● 2004年反映的2003年一月至六月利息的重复计算				-1,842,310	

	开发计划署	环境规划署	工发组织	世界银行	合计
● 经两次调整的 2002 年部分利息			-366,641		
● 提前归还的结余	176,543				
● 第 41/65 号决定		-410,315			
● 期票撤销				-14,084,380	
● 杂项收入支出和货币升值			-30,846	213,738	
● 2002 年对账产生的收入		112,619	1,169,476		
对 1991 至 2003 年收入的调整	2,369	-1	390,109	719,239	1,111,716

- 在第 18 段，删除最后一句。
- 在第 19 段，将第一句更改为：“到 2003 年年底额外资金必须转至批准账户，如表格 4 所示。
- 增补第 22 段（之二）如下：

22（之二）。 2004 年 11 月 11 日，开发计划署对表格 5 和表格 6 报告的支出差异做出了解释。开发计划署指出，在对累积开支进行了审查之后，正确的数额应该是 336,264,339 美元，而不是在临时账户中报告的数额（332,149,684 美元）。这仍然留下 4,499,905 美元的结余，如附件一所示。附件一提供了对这一结余的解释。
- 删除建议 2。
- 将建议 3 更改为以下内容：

“3. 作为 2003 年对账的结果，请司库将第四十四次会议核准以外的额外的 2,369 美元转至开发计划署，390,109 美元转至工发组织，719,239 美元转至世界银行，并请求开发计划署、工发组织和世界银行在 2004 年查证的账目和 2005 年经过审计的账目中提供辅助资料。
- 在建议 5 中，将“双边机构”更改为“执行机构”，使建议结尾部分读为“除非其与执行机构的协定另有规定。”



ANNEX 1

Comparative Analysis of 2003 Progress Report and 2003 Cumulative Financial Statements of UNDP

Components	Progress Report 2003	Financial Statements (2003 cumulative)	Difference PR-FS	Comments
1. Difference between PR and FS				
Expenditure including support costs	340,764,244	336,264,339	4,499,905	
2. Breakdown and explanation of the difference				
Support Cost Allotment	3,084,639	-	3,084,639	Per UNDP policy, funding must be available before commitments are made. UNDP therefore recognizes income from agency fees based on actual delivery. For forward-planning purposes, UNDP then uses the agency fees so generated to issue budgetary allotments to cover staff contracts/other commitments in future periods. These allotments are not included in the financial statements until disbursed. They are however reflected in the PR to inform MLF that the agency fee has been earned based on project delivery
Start-up Costs	-	596,500	(596,500)	Start-up costs were excluded from 2003 & prior PR. These costs were included in the FS and this creates a difference. These costs will be included in the 2004 PR.
China Solvent Sector MYA expenditure	2,166,552	-	2,166,552	2000 and 2001 Expenditure related to China Solvent Sector MYA was misclassified as Sub Trust Fund Expenditure in the FS, but included in PR correctly. This was intended to help track MYA separately from individual projects, however, since the source of funding is also regular resources, this practice was then discontinued thereafter. The 2000/2001 misclassification will be corrected in the 2004 FS.
Erroneous charges to MP Regular Resources	-	184,951	(184,951)	Erroneous charges to MP Regular resources, which do not belong to MP projects were excluded from the PR. These charges will be adjusted in the 2004 financial statements
Expenditure related to MP Regular Resources	16,933	-	16,933	2002 and 2003 Expenditure for the projects SRL/REF/32/TAS/18 and SRL/REF/32/TAS/15, and 2002 expenditure for SRL/SEV/37/INS/20 were incorrectly classified as bilateral expenditure due to incorrectly set up budgets. However, this expenditure was identified and reflected in PR correctly. Appropriate adjustments will be made in the 2004 FS
Reconciliation issues	25,974	12,808	13,166	A few inconsistencies between PR and FS have been identified at project level and will be reconciled in 2004.
Rounding difference	66	-	66	
Total Difference			4,499,905	