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执行蒙特利尔议定书
多边基金执行委员会
第九十七次会议
2025 年 12 月 1 日至 5 日，蒙特利尔
临时议程¹ 项目 4(c)(i)

2024 年最终账户

介绍

1. 本文件介绍多边基金 2024 年 12 月 31 日终了的年度最终账户。本文件附件一包括以下明细表：

明细表 1.1	2024 年收支表
明细表 1.2	2024 年财务状况表
明细表 1.3	2024 年秘书处预算绩效情况
明细表 1.4	1991-2024 年开发计划署管理活动的子账户
明细表 1.5	1991-2024 年环境规划署管理活动的子账户
明细表 1.6	1991-2024 年工发组织管理活动的子账户
明细表 1.7	1991-2024 年世界银行管理活动的子账户

2. 明细表 1.1 提供了收入类别下议定捐款的信息。2024 年固定汇率机制的损失为 888,922 美元。该明细表还提供了秘书处和执行机构支出的汇总数据；以及截至 2024 年底的多边基金净余额。

3. 明细表 1.2 列出了估算的应收自愿认捐情况，数额为 12,968,000 美元。这是在应收账款总额 226,978,000 美元减去 214,010,000 美元后得出的，这是根据国际公共部门会计准则（IPSAS）为坏账准备。

4. 明细表 1.3 列出了第 93/6 号决定核准的 2024 年由秘书处预算支付的实际费用。秘书处将 789,795 美元作为 2024 年预算的节余退还给第 97 次会议。根据第 93/10 号决定，为

¹ UNEP/OzL.Pro/ExCom/97/1

2024 年的监测和评价工作方案核准了 75,000 美元的预算和从 2023 年重新安排的 40,000 美元。其中，73,986 美元已支出，41,014 美元已退还给第 97 次会议。

5. 明细表 1.4 至 1.7 载有 2025 年 9 月中旬提交给财务主任的执行机构 2024 年最终审计账目。由于执行机构的最终账户是在联合国环境规划署 2024 年账户关闭后提交的，因此只有执行机构在 2025 年 1 月提交的临时账户记入环境规划署的最终账户。表 1 提供了执行机构 2024 年临时和最终账户在总收入和支出方面的差异，应记入 2025 年账户。

表 1. 2024 年临时和最终账户在总收入和支出方面的差异（美元）

机构	临时	最终	差异 ²
收入			
开发计划署	1,082,209,384	1,102,449,063	20,239,679
环境规划署	498,299,691	498,299,691	-
工发组织	1,076,422,710	1,101,990,811	25,568,101
世界银行	1,360,637,791	1,360,637,791	-
支出			
开发计划署	1,013,888,227	1,013,891,295	3,068
环境规划署	422,611,924	422,611,924	-
工发组织	990,943,929	990,574,903	(369,026)
世界银行	1,331,704,764	1,331,704,764	-

联合国审计委员会关于多边基金 2024 年 12 月 31 日终了的年度财务报表的报告

6. 2024 年 12 月 31 日终了的年度财务报告和已审计财务报表以及环境规划署基金审计委员会的报告已提交联合国大会第八十届会议（A/80/5/Add.7）。³ 提交大会的报告包括对多边基金财务报表的彻底审查。报告中的关键发现和建议均与多边基金无关。

建议

7. 敬请执行委员会：

- (a) 注意到载于文件 UNEP/OzL.Pro/ExCom/97/5 的多边基金截至 2024 年 12 月 31 日的最终审定财务报表，该报表是根据《国际公共部门会计准则》编制的；
- (b) 请财务主任在多边基金 2025 年账目中记录执行机构 2024 年临时财务报表与其 2024 年最终报表之间的差异，这些差异反映在文件 UNEP/OzL.Pro/ExCom/97/5 的表 1 中。。

² 收入差异是由于第 95 次会议后财务主管转账和执行机构收到资金之间的时间滞后造成的。

³ <https://digitallibrary.un.org/record/4090384?In=en>（此报告目前正在准备中。发布后将添加相关文件。）

SCHEDULE 1.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL 2024 STATEMENT OF INCOME AND EXPENDITURE⁽¹⁾ (Thousands of United States dollars)			
INCOME	2024	2023	1991- 2024
Agreed contributions	169,469	158,169	4,666,617
Interest income	44,743	31,670	324,613
Exchange gain/(loss) ⁽²⁾	(889)	(2,728)	(33,825)
Miscellaneous income	0	505	33,236
TOTAL INCOME	213,323	187,616	4,990,641
EXPENDITURE			
UNEP Managed Activities ⁽³⁾	26,290	21,799	420,184
UNDP Managed Activities ⁽³⁾	22,097	21,838	991,707
UNIDO Managed Activities ⁽³⁾	26,277	43,808	1,047,524
World Bank Managed Activities ⁽³⁾	29,185	10,509	1,322,667
Secretariat	8,544	8,354	170,526
Increase (Decrease) on bad debt provision	22,609	5,089	31,015
Bank charge	43	43	5,274
TOTAL EXPENDITURE	135,045	111,440	3,988,897
Excess of income over expenditure	78,278	76,176	1,001,744
Prior period adjustments	0	0	(143,247)
Net excess of income over expenditure	78,278	76,176	858,497
Fund balance, beginning of period	781,060	704,884	0
Fair value transferred to reserves	2,030	0	2,030
Fund balance, end of period	861,368	781,060	860,527

⁽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 accounts.

⁽²⁾ The exchange loss for 2024 is in respect of the realized FERM loss

⁽³⁾ 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 30 September of the following year.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2024 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	2024	2023
Current Assets:		
Cash and term deposits	552,376	519,340
Voluntary pledges receivable*	12,968	32,056
Inter-fund balance receivable		
Other accounts receivable	291	144
Other assets - deferred charges		
Promissory notes - short term		
Advance or prepayments	194	174
Operating funds provided to implementing agencies - current	86,984	89,947
Other current assets		
TOTAL CURRENT ASSETS	652,813	641,661
Non current Assets:		
Investments	173,196	136,019
Promissory notes - long term		
Operating funds provided to implementing agencies - non current	148,584	94,172
Property, plant and equipment	0	29
TOTAL NON CURRENT ASSETS	321,780	230,220
TOTAL ASSETS	974,593	871,881
LIABILITIES		
Accounts payable and accrued payables	266	453
Advance receipts	113,561	90,175
Employee benefits	239	193
TOTAL LIABILITIES	114,066	90,821
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	860,527	781,060
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	974,593	871,881

*The Voluntary contribution receivable shown is the gross receivable; US \$226,978,000 less the cumulative provision to doubtful account amounting US \$214,010,000.

SCHEDULE 1.3
A. 2024 MLF EXPENSES (US\$)

Cost Category			Approved 2024 Budget per ExCom decision 93/6	Actual 2024 expenditures (UMOJA)	Unspent balance 2024 (A)-(B)	Amount retained for 2024 commitments that will be disbursed in 2025, not to be returned	To be returned to the Fund (C)-(D)	Comments
Budget Lines			A	B	C	D	E	
1000		Employee Salaries & Entitlements ^a						
	1100	Professional Staff	4,016,631	3,651,499	365,132		365,132	
	1200	General Services Staff	772,373	747,759	24,614		24,614	
Total Employee Salaries & Entitlements			4,789,004	4,399,258	389,746	0	389,746	
2000		Other Personnel						
	2101	Temporary Assistance	51,600		51,600		51,600	
	2201	Consultants & Individual Contractors	105,000	142,410	-37,410		-37,410	
	2303	United Nations Volunteers (UNVs)						
Total Other Personnel			156,600	142,410	14,190	0	14,190	
3000		Meetings & Travel Costs						
	3100	Meeting Costs						
	3101	Conference Services -ExCom 1	598,750	535,314	63,436	2,772	60,664	
	3102	Conference Services -ExCom 2	598,750	585,309	13,441	11,451	1,990	
	3103	Conference Services -ExCom 3					0	
	3104	Hospitality	35,200	41,128	-5,928		-5,928	
	Subtotal Meeting Costs		1,232,700	1,161,751	70,949	14,223	56,726	
	3200	Travel						
	3201	Travel of Chairperson and Vice-Chairperson	15,000	12,848	2,152		2,152	
	3202	Travel of Article 5 delegates	210,000	194,070	15,930		15,930	
	3203	Staff Travel for Conference Meetings					0	
	3204	Staff Travel on Official Business	283,800	242,877	40,923		40,923	
	Subtotal Travel Total		508,800	449,795	59,005	0	59,005	
Total Meetings & Travel Costs			1,741,500	1,611,546	129,954	14,223	115,858	
4000		Contractual Services						
	4101	Treasury	500,000	500,000	0		0	
	4102	Knowledge Management System	542,000	550,684	-8,684	4,790	-13,474	
Total Contractual Services			1,042,000	1,050,684	-8,684	4,790	-13,474	
5000		Operational, Equipment and Supplies						
	5100	Supplies, Furniture & Equipment						
	5101	Non-expendable Computer and ICT Equipmen	20,000	6,973	13,027		13,027	
	5102	Other non-expendable Supplies & Equipmen	5,850	1,964	3,886		3,886	
	Subtotal Supplies, Furniture & Equipment		25,850	8,937	16,913	0	16,913	
	5200	Other Operating Costs						
	5201	Rental & Maintenace of premises ^o	878,282	700,262	178,020		178,020	
	5202	Rental of photocopiers and Telecomm Equipmen	28,710	5,918	22,792		22,792	
	5203	Telecommunication Costs	45,000	18,173	26,827	1,038	25,790	
	5204	Expendable ICT Equipment & Maintenance	28,630	573	28,057		28,057	
	5205	Expendable Stationery & Other Supplies	12,000	3,110	8,890	1,596	7,294	
	5206	Miscellaneous Sundry Supplies and Services	8,500	2,862	5,638		5,638	
	5207	Staff training and Developmen	34,000	27,666	6,334		6,334	
	5208	Umoja Support Costs	60,000	62,720	-2,720		-2,720	
	Subtotal Other Operating Costs		1,095,122	821,284	273,838	2,634	271,204	
Total Operational, Equipment and Supplies			1,120,972	830,221	290,751	2,634	288,117	
Total Direct Costs			8,850,076	8,034,119	815,957	21,647	794,310	
Programme Support Cost			431,010	435,526	-4,516		-4,516	
Total			9,281,086	8,469,645	811,441	21,647	789,795	

^{a & b} Personnel costs under budget lines 1100 and 1200, along with rental expenses, will be offset by \$1,000,000. This adjustment is based on the actual cost differences in 2023 between staff and rental costs in Montreal and those in Nairobi, as covered by the Government of Canada.

MONITORING AND EVALUATION BUDGET

		Approved 2024 Budget per ExCom decision	Actual 2024 expenditures (UMOJA)	Unspent balance 2024 (A)-(B)	Amount retained for 2024 commitments that will be disbursed in 2025, not to be returned	To be returned to the Fund (C)-(D)	Comments
		A	C	D	E	F	
SB-000190.01.01	Evaluation Staff Travel	20,000	8,027	11,973		11,973	
SB-000190.02.01	Consultancy	80,000	62,750	17,250		17,250	
SB-000190.03.01	Support to evaluation function	15,000	3,209	11,791		11,791	
Total Monitoring and Evaluation		115,000	73,986	41,014	0	41,014	
Grand Total MFL		9,396,086	8,543,631	852,455	21,647	830,809	

SCHEDULE 1.4 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNDP Managed Activities 1991 - 2024 (US\$)			
INCOME	2024	2023	1991-2024
Cash transferred from the Multilateral Fund	35,560,208	39,151,712	1,003,099,986
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	3,224,552	1,550,813	68,199,065
TOTAL INCOME	38,784,760	40,702,525	1,102,449,063
TOTAL EXPENDITURE	22,555,111	21,525,656	1,013,891,295
EXCESS OF INCOME OVER EXPENDITURE	16,229,649	19,176,869	88,557,768
NET EXCESS OF INCOME OVER EXPENDITURE	16,229,649	19,176,869	88,557,768
Fund balance, beginning of period	72,328,119	53,151,249	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	16,229,649	19,176,869	88,557,768
Fund balance, end of period	88,557,768	72,328,118	88,557,768

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2024 (US\$)			
INCOME	2024	2023	1991-2024
Cash transferred from the Multilateral Fund	45,268,002	27,004,842	498,163,038
Interest earned	-522,603	124,913	136,654
Other income		0	0
TOTAL INCOME	44,745,399	27,129,755	498,299,692
TOTAL EXPENDITURE	26,287,341	21,613,698	422,611,924
EXCESS OF INCOME OVER EXPENDITURE	18,458,058	5,516,057	75,687,768
Prior period adjustments		0	0
NET EXCESS OF INCOME OVER EXPENDITURE	18,458,058	5,516,057	75,687,768
Fund balance, beginning of period	57,229,711	51,713,654	0
Add excess of income over expenditure	18,458,058	5,516,057	75,687,768
Adjustment on prior period income and expenditure	0		0
Fund balance, end of period	75,687,769	57,229,711	75,687,768

SCHEDULE 1.6 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL UNIDO Managed Activities 1991 - 2024 (US\$)			
INCOME	2024	2023	1991-2024
Cash transferred from the Multilateral Fund	43,449,214	30,963,731	1,053,620,690
Interest and miscellaneous income earned and retained	4,851,100	1,257,278	48,370,121
TOTAL INCOME*	48,300,314	32,221,009	1,101,990,811
TOTAL EXPENDITURE	25,894,193	43,436,957	990,574,903
EXCESS OF INCOME OVER EXPENDITURE	22,406,121	-11,215,948	111,415,908
NET EXCESS OF INCOME OVER EXPENDITURE	22,406,121	-11,215,948	111,415,908
Fund balance, beginning of period	89,009,787	100,225,735	0
Adjustment on prior year expenditure			0
Add excess of income over expenditure	22,406,121	-11,215,948	111,415,908
Fund balance, end of period	111,415,908	89,009,787	111,415,908

SCHEDULE 1.7 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL World Bank Managed Activities 1991 - 2024 (US\$)			
INCOME	2024	2023	1991-2024
Cash transferred from the Multilateral Fund	14,582,418	28,136,600	1,262,939,029
Interest and miscellaneous income earned and retained (investment income)	2,292,590	2,209,262	97,698,762
TOTAL INCOME	16,875,008	30,345,862	1,360,637,791
TOTAL EXPENDITURE	29,185,468	10,508,819	1,331,704,764
EXCESS OF INCOME OVER EXPENDITURE	-12,310,460	19,837,043	28,933,027
NET EXCESS OF INCOME OVER EXPENDITURE	-12,310,460	19,837,043	28,933,027
Fund balance, beginning of period	41,243,487	21,406,444	0
Add excess of income over expenditure	-12,310,460	19,837,043	28,933,027
Fund balance, end of period	28,933,027	41,243,487	28,933,027