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联合国  
环境规划署

**关于消耗臭氧层物质的蒙特利尔议定书  
缔约方第二十八次会议**  
2016年10月10日至14日，基加利  
预备会议临时议程\*项目3(b)  
**行政事项：信托基金的财务报告以及  
《蒙特利尔议定书》的预算**

**关于消耗臭氧层物质的蒙特利尔议定书信托基金 2016 年  
核定预算的拟议修订及 2017 年和 2018 年拟议预算**

**保护臭氧层维也纳公约信托基金和关于消耗臭氧层物质  
的蒙特利尔议定书信托基金 2015 财政年度财务报告**

**秘书处的说明**

**增编**

1. 本报告是 UNEP/OzL.Pro.28/4 号文件的增编，该文件附件载有关于消耗臭氧层物质的蒙特利尔议定书信托基金 2016 年核定预算的拟议修订及 2017 年和 2018 年拟议预算。
2. 本说明附件一载有保护臭氧层维也纳公约信托基金和关于消耗臭氧层物质的蒙特利尔议定书信托基金 2015 财政年度的核证财务报告。附件二载有 2015 年 12 月 31 日终了年度与支助臭氧秘书处活动的其他来源资金相关的核证财务报告。
3. 联合国环境规划署（环境署）与联合国内罗毕办事处、联合国人类住区规划署（人居署）、联合国人道主义事务协调厅和亚洲及太平洋经济社会委员会一道，于 2015 年 6 月 2 日部署了“团结”企业资源规划系统，取代了综合管理信息系统和在整个联合国秘书处使用的其他遗留系统。由于这次年中的系统间迁移及相关的初期问题，一些关于臭氧秘书处支出的财务数据被合并至更高级别的预算项目类别中。因此，臭氧秘书处将无法提供一份表格，列出 2015 年核定预算中每一项的实际支出。臭氧秘书处正在与环境署有关部门合作，确保将提供 2016 年度的此项信息。

\* UNEP/OzL.Pro.28/1。

4. 秘书处的活动由蒙特利尔议定书信托基金、维也纳公约信托基金和个别缔约方提供的额外自愿捐款提供资金。蒙特利尔议定书信托基金下 2015 年的全部费用为 5 665 305 美元，其中包括 13% 的方案支助费用 644 846 美元。维也纳公约信托基金下 2015 年的全部费用为 736 150 美元，其中包括 13% 的方案支助费用 79 894 美元。

5. 已从下表所列的缔约方收到了专用捐助：

国家	货币	数额	目的
芬兰	美元	22 447	为来自按《蒙特利尔议定书》第 5 条第 1 款行事的缔约方的参会者提供资金
法国	美元	5 287	蒙特利尔议定书缔约方不限成员名额工作组第三十六次会议
意大利	美元	30 627	逐步淘汰氢氯氟碳化合物
荷兰	美元	54 705	为来自按《蒙特利尔议定书》第 5 条第 1 款行事的缔约方的参会者提供资金
瑞典	美元	118 850	为来自按《蒙特利尔议定书》第 5 条第 1 款行事的缔约方的参会者提供资金

6. 截至 2015 年 12 月 31 日，维也纳公约信托基金下的未付捐款为 836 514 美元；蒙特利尔议定书信托基金下的未付捐款为 4 531 095 美元。<sup>1</sup>



7. 除非另有说明，本报告提及的美元均指美国美元。

<sup>1</sup> 截至 2016 年 5 月 31 日应收欠款的详细资料可参见维也纳公约信托基金和蒙特利尔议定书信托基金的指示性财务报告(UNEP/OzL.Pro.WG.1/38/INF/3)。

## 附件一


## 蒙特利尔议定书信托基金和维也纳公约信托基金 2015年12月31日终了年度的核证财务报表

### A. 蒙特利尔议定书信托基金的核证财务报表

Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer. (Fund code: MPL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
<b>Revenue</b>	
Assessed Contributions	4,276,904
Investment Revenue	5,782
<b>Total Revenue</b>	<b>4,282,686</b>
<b>Expenses</b>	
Employee salaries, allowances and benefits	1,743,272
Non-employee compensation and allowances	327,037
Grant and other transfers	59,656
Supplies and consumables	2,080
Travel	1,271,266
Other Operating expenses	1,568,328
Other expenses	48,820
Programme Support costs	644,846
<b>Total expenses</b>	<b>5,665,305</b>
<b>Surplus/(deficit) for the period</b>	<b>(1,382,619)</b>
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	Total 2015
<b>Current Assets</b>	
Cash and Cash Equivalents	334,460
Short-term investments	1,031,397
Assessed contributions Receivable	2,879,092
Other Accounts Receivable	182
Advance transfers	268,326
<b>Total Current Assets</b>	<b>4,513,457</b>
<b>Non-Current Assets</b>	
Long-term investments	692,053
<b>Total Non-Current Assets</b>	<b>692,053</b>
<b>Total Assets</b>	<b>5,205,510</b>
<b>Current Liabilities</b>	
Accounts Payable and Accrued Payables	109,891
Employee Benefits	9,653
Other Liabilities	187,695
<b>Total Current Liabilities</b>	<b>307,239</b>
<b>Non current Liabilities</b>	
<b>Total Liabilities</b>	<b>307,239</b>
<b>Net Assets</b>	<b>4,898,271</b>
<b>Total Liabilities &amp; Net assets</b>	<b>5,205,510</b>
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
<b>Net assets at the beginning of the period</b>	<b>5,326,356</b>
Excess/ (Deficit) of Revenue over expenditure for period	(1,382,619)
Reserves	954,534
Net movement in net assets	(428,085)
<b>Net assets, end of period</b>	<b>4,898,271</b>
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service  Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
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## B. 维也纳公约信托基金的核证财务报表

Trust Fund for the Vienna Convention for the Protection of the Ozone Layer (Fund code: VCL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
<b>Revenue</b>	
Assessed Contributions	603,000
Investment Revenue	4,587
<b>Total Revenue</b>	<b>607,587</b>
<b>Expenses</b>	
Employee salaries, allowances and benefits	518,577
Non-employee compensation and allowances	1,000
Supplies and consumables	4,276
Travel	24,299
Other Operating expenses	95,148
Other expenses	12,956
Programme Support costs	79,894
<b>Total expenses</b>	<b>736,150</b>
<b>Surplus/(deficit) for the period</b>	<b>(128,563)</b>
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	Total 2015
<b>Current Assets</b>	
Cash and Cash Equivalents	258,922
Short-term investments	798,454
Assessed contributions Receivable	450,881
Advance transfers	(6,308)
<b>Total Current Assets</b>	<b>1,501,949</b>
<b>Non-Current Assets</b>	
Long-term investments	535,750
<b>Total Non-Current Assets</b>	<b>535,750</b>
<b>Total Assets</b>	<b>2,037,699</b>
<b>Current Liabilities</b>	
Accounts Payable and Accrued Payables	2,522
Employee Benefits	16,492
Other Liabilities	33,567
<b>Total Current Liabilities</b>	<b>52,581</b>
<b>Non current Liabilities</b>	
<b>Total Liabilities</b>	<b>52,581</b>
<b>Net Assets</b>	<b>1,985,118</b>
<b>Total Liabilities &amp; Net assets</b>	<b>2,037,699</b>
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
<b>Net assets at the beginning of the period</b>	<b>2,007,362</b>
Excess/ (Deficit) of Revenue over expenditure for period	(128,563)
Reserves	106,319
Net movement in net assets	(22,244)
<b>Net assets, end of period</b>	<b>1,985,118</b>



United Nations Office at Nairobi  
ACCOUNTS SECTION  
Budget and Financial  
Management Service


Annette Waweru

25/08/2016

Annette Waweru  
Chief  
ACCOUNTS SECTION  
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

## 附件二

## 2015 年 12 月 31 日终了年度与支助臭氧秘书处活动的 其他来源资金相关的核证财务报表

Support of the Activities of the OZONE Secretariat (Fund code: QOL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	<b>Total 2015</b>
<b>Revenue</b>	
Voluntary Contributions	231,915
Investment Revenue	126
Refunds to Member States and Donors	(10,681)
<b>Total Revenue</b>	<b>221,360</b>
<b>Expenses</b>	
Non-employee compensation and allowances	27,375
Grant and other transfers	(970)
Travel	122,136
Other Operating expenses	29
Other expenses	10,464
Programme Support costs	19,917
<b>Total expenses</b>	<b>178,951</b>
<b>Surplus/(deficit) for the period</b>	<b>42,409</b>
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	<b>Total 2015</b>
<b>Current Assets</b>	
Cash and Cash Equivalents	7,486
Short-term investments	23,084
Voluntary Contributions Receivable	656,541
<b>Total Current Assets</b>	<b>687,111</b>
<b>Non-Current Assets</b>	
Long-term investments	15,489
<b>Total Non-Current Assets</b>	<b>15,489</b>
<b>Total Assets</b>	<b>702,600</b>
<b>Current Liabilities</b>	
Other Liabilities	656,455
<b>Total Current Liabilities</b>	<b>656,455</b>
<b>Non current Liabilities</b>	
<b>Total Liabilities</b>	<b>656,455</b>
<b>Net Assets</b>	<b>46,145</b>
<b>Total Liabilities &amp; Net assets</b>	<b>702,600</b>
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	<b>Total 2015</b>
<b>Net assets at the beginning of the period</b>	<b>3,736</b>
Excess/ (Deficit) of Revenue over expenditure for period	42,409
<b>Net assets, end of period</b>	<b>46,145</b>
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