



**United Nations
Environment
Programme**

Distr.
GENERAL

UNEP/OzL.Pro/ExCom/64/4
14 June 2011

ORIGINAL: ENGLISH



EXECUTIVE COMMITTEE OF
THE MULTILATERAL FUND FOR THE
IMPLEMENTATION OF THE MONTREAL PROTOCOL
Sixty-fourth Meeting
Montreal, 25-29 July 2011

REPORT ON BALANCES AND AVAILABILITY OF RESOURCES

Introduction

1. This document presents a summary of the financial adjustments indicated by the bilateral and implementing agencies as agreed by the Fund Secretariat. The document includes statistical data, as required by decisions 28/7 and 56/2, from projects for bilateral and implementing agencies with balances that have been held for over the allowable 12-month period following completion of the project. The data presented are based on the reporting format that has been developed pursuant to decision 31/2 and include both obligated and un-obligated balances. Further to decision 41/92(b), this document also indicates the level of resources available to the Executive Committee in cash and promissory notes as recorded in the Status of contributions and disbursements (UNEP/OzL.Pro/ExCom/64/3). The total funds to be returned addressed in this report amount to US \$1,452,449 including support costs, which constitutes the amount of US \$1,428,713 returned by Implementing Agencies (IAs) and US \$23,736 return from bilateral agencies. The amount of US \$1,428,713 is a net return from IAs to the Fund in addition to the amount of US \$46,931 to be transferred from UNDP to UNIDO.

Funds being returned to the 64th meeting by Implementing Agencies

2. Information provided by the IAs indicates that a total of US \$976,400 excluding agency support costs will be returned to the 64th meeting, as set out in Table 1.

Table 1

**FUNDS TO BE RETURNED BY THE IMPLEMENTING AGENCIES TO THE
64th MEETING (US \$)**

| Agency | Funds from completed projects | Funds from closed projects | Funds from ongoing projects | Total funds to be returned to the 64 th meeting | To be Transferred to UNIDO |
|--------------|-------------------------------|----------------------------|-----------------------------|--|----------------------------|
| UNDP | 299,254 | 195,509 | 43,657 | 538,420 | 43,657 |
| UNEP | 403,062 | 0 | 0 | 403,062 | 0 |
| UNIDO | 34,918 | 0 | 0 | 34,918 | 0 |
| World Bank | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 737,234 | 195,509 | 43,657 | 976,400 | 43,657 |

3. Table 1 shows that UNDP will return to the Fund US \$538,420 in project costs including the balance return of the project in Argentina (ARG/PHA/55/PRP/157) in accordance with decision 63/5(i), and that US \$403,062 and US \$34,918 will be returned from completed projects by UNEP and UNIDO respectively.

Projects with balances by year of completion

4. Table 2 presents the number of projects with balances that are still being held by the IAs and the years in which those projects were completed. It shows that for projects completed up to and including 31 May 2010 (at least over the last 12 months), IAs had balances that totalled US \$3,838,325 excluding support costs.

Table 2

BALANCES HELD BY YEAR OF PROJECT COMPLETION

| Year completed | Number of projects and amount of balances reported by agency | | | | | | | | | |
|--|--|------------------|-----------|----------------|-----------|------------------|------------|------------------|------------|------------------|
| | UNDP | | UNEP | | UNIDO | | World Bank | | TOTAL | |
| | Number | (US \$) | Number | (US \$) | Number | (US \$) | Number | (US \$) | Number | (US \$) |
| 2003 | | | | | | | 1 | 430,464 | 1 | 430,464 |
| 2004 | | | | | | | 1 | 225,857 | 1 | 225,857 |
| 2005 | | | 3 | 35,135 | | | | | 3 | 35,135 |
| 2006 | 5 | 57,672 | 2 | 72,022 | 1 | 2,167 | | | 8 | 131,861 |
| 2007 | 9 | 90,284 | 1 | 8,000 | 3 | 182,534 | | | 13 | 280,818 |
| 2008 | 16 | 185,765 | 5 | 139,849 | 9 | 361,735 | | | 30 | 687,349 |
| 1 January 2009 to 31 May 2009 | | | 1 | 13,104 | | | | | 1 | 13,104 |
| Projects completed over 2 years ago | 30 | 333,721 | 12 | 268,110 | 13 | 546,436 | 2 | 656,321 | 57 | 1,804,588 |
| 1 June 2009 to 31 May 2010 | 22 | 916,775 | 6 | 119,376 | 19 | 464,086 | 2 | 533,500 | 49 | 2,033,737 |
| TOTAL | 52 | 1,250,496 | 18 | 387,486 | 32 | 1,010,522 | 4 | 1,189,821 | 106 | 3,838,325 |

5. At its 47th meeting, the Executive Committee requested the Fund Secretariat to continue to monitor multi-year annual tranches in the context of documents on implementation delays and project balances (decision 47/50(b)(ii)).

6. UNDP holds the highest level of balances with US \$1,250,496 of which US \$370,234 is attributable to the multi-year agreement (MYA). It also has the highest number of projects with balances (52) followed by UNIDO (32), UNEP (18) and the World Bank (4). The World Bank reported a balance of US \$1,189,821 of which the whole amount is attributable to MYA annual tranches. UNEP holds a total balance of US \$387,486 of which the amount of US \$6,000 is attributable to MYA. UNIDO holds a total balance of US \$1,010,522 of which US \$793,463 is attributable to the MYA.

7. All agencies have projects that were completed over two years ago and have remaining balances. Approximately thirty-six per cent of the funds (US \$656,321 out of US \$1,804,588) are attributed to World Bank's two reported projects that were completed over two years ago. UNDP has the largest number of projects (30) that were completed over two years ago, with balances totalling US \$333,721 followed by UNIDO with 13 projects totalling US \$546,436 and UNEP with 12 projects totalling US \$268,110.

8. UNDP's number of projects completed over two years ago decreased from 55 to 30 projects. In its explanation on why balances of US \$333,721 are still obligated for projects completed over two years ago, UNDP has reported that it reviewed the balance report with a focus on the longest out standing obligated amounts. As a result of this review, UNDP is returning to the 64th meeting all outstanding balances under projects completed from 2003 to 2005. In addition UNDP is returning to the 64th meeting balances some completed and closed projects in 2006 and 2007. UNDP is still holding balances on 5 projects completed in 2006 and 9 projects completed in 2007. The total amount of balances on UNDP projects has decreased from US \$886,174 to US \$333,721.

9. To the query from the Secretariat on why remaining balances on projects completed over 2 years ago are not returned to the Fund, UNDP maintained the explanation provided in the past meetings, that balances over 2 years are considered still obligated because the financial procedures of UNDP require that a final budget revision is issued to mark the formal closure of a project between UNDP and the executing agency and to close the project in UNDP systems. Until this step is taken the executing agency is considered to have access to these funds and therefore these are considered obligated.

10. The number of projects for UNEP completed over two years ago shows a decrease from 58 to 12. By decision 63/2(f) the Executive Committee decided to request UNEP to justify obligated balances for projects completed over two years previously at the 64th meeting. UNEP's report on completed projects with balances to the 64th meeting shows that its balance of projects completed over two years ago decreased substantively from US \$1,124,885 to US \$268,110. Of the US \$268,110 balance against projects completed 2 years ago, US \$116,953 relates to 3 institutional strengthening (IS) projects. In its submission to the 64th meeting, UNEP indicated that it was following up with the individual National Ozone Units (NOUs) in order to financially complete the remaining projects completed over two years. There are 12 UNEP projects that are still pending financial completion. In this regard UNEP explained that the balance of US \$185,871 relates to cash advances already paid by UNEP. For these projects all the relevant financial and inventory reports need to be received by UNEP for them to be recorded as disbursements. UNEP indicated that it would discuss with the respective NOUs or relevant officials during missions to the countries as well as network meetings to further expedite the process. In addition UNEP reported that US \$24,866 relates to a balance of funds from the project in Myanmar (MYA/REF/29/PRP/03) as per decisions 55/24 and 56/70 and that this reported balance is already being used for implementation of its Terminal Phase-out Management Plan. UNEP also explained that the balance of US \$9,000 from the project in Haiti (HAI/HAL/50/TAS/10) will be used in 2011 to conduct workshops to assist the rebuilding process in the country. UNEP's report on balances on completed projects to the

64th meeting reveals that UNEP has made sufficient effort to return balances on completed projects over two years ago.

11. The balance held by UNIDO for projects completed over two years ago has decreased since the 63rd meeting of the Executive Committee from US \$634,543 to US \$546,436 and the number of projects decreased from 21 projects to 13. UNIDO drew the Secretariat's attention to the progress it made regarding the return of balances for projects completed over two years ago since the last meeting and indicated to the Secretariat that there remain 13 projects on the list of projects with balances for projects completed over two years ago at the 64th meeting of the Executive Committee. Of these 13 projects, 8 are MYAs and 5 still have balances remaining. UNIDO advised the Secretariat that it would continue to further reduce the balance on completed projects with strong emphasis on projects completed over two years ago.

12. The World Bank's overall number of projects with balances completed over two years ago remain unchanged at 2 projects, and the amount of balance at US \$656,321 reported at the last meeting.

Obligated and un-obligated balances

13. The level of balances classified as obligated and un-obligated for the four implementing agencies is as follows:

Table 3

OBLIGATED AND UN-OBLIGATED BALANCES BY AGENCY FOR PROJECTS WITH BALANCES (US \$)

| Agency | Obligated balances | Un-obligated balances | Total |
|---------------|---------------------------|------------------------------|------------------|
| UNDP | 1,250,496 | 0 | 1,250,496 |
| UNEP | 387,486 | 0 | 387,486 |
| UNIDO | 727,067 | 283,455 | 1,010,522 |
| World Bank | 1,189,821 | 0 | 1,189,821 |
| TOTAL | 3,554,870 | 283,455 | 3,838,325 |

14. Of the total of US \$3,838,325 from completed projects, US \$3,554,870 is obligated (which means that these funds are expected to be spent) and US \$283,455 has not been obligated. Implementing agencies are required to report reasons why any un-obligated balances could not be returned within the required time-frame, and to indicate when they will be returned as per decision 31/2(a)(ii).

15. UNDP has no un-obligated balances. As a follow-up to decision 63/2(e) requesting UNDP to follow-up on clearing the obligated balances and to report progress made on the financially closed projects by the 64th meeting, UNDP reported a significant decrease in balances on completed projects. Its overall number of projects with balances shows a decrease from 90 projects reported to the 63rd meeting to 52 reported to the 64th meeting. The overall level of obligated balances has decreased from US \$2,873,077 to US \$1,250,496. UNDP's obligated balance of US \$1,250,496 includes US \$370,234 for 15 MYAs. In addition, the Secretariat advised UNDP, in accordance with decision 63/5(g), which calls for the removal of the HPMP activities in Gambia (the) from UNDP, to return the balance of the project in Gambia (the) (GAM/PHA/55/PRP/20). This project had been operationally completed in December 2010 and the balance has been obligated because funds previously advanced to the government are pending as receivables which need to be cleared before the project can be financially closed.

16. UNEP has 18 completed projects, and holds US \$387,486 in obligated amounts and has no un-obligated balances. The overall number of projects with balances has decreased from 83 projects reported to the 63rd meeting to 18 reported to the 64th meeting. The overall level of balances decreased from US \$1.85 million to US \$387,486.

17. As a follow-up to decision 63/2(f) requesting UNEP to justify obligated balances for projects completed over two years previously at the 64th meeting, UNEP advised the Secretariat that reports are being finalized to facilitate disbursements of balances on completed projects. In response to the Secretariat's query to clarify why obligated balances for the purpose of purchasing equipment under completed projects were needed, UNEP clarified that the process to acquire equipment had been completed and final payments were pending recording in the accounts. In addition the agency clarified that some of the payments were done through UNDP country offices for which the inter office charges are pending receipt and recording into the UNEP accounts. The Secretariat found UNEP explanation on obligated amounts for equipment payment acceptable.

18. UNIDO has 32 completed projects, and holds US \$727,067 in obligated and US \$283,455 in un-obligated balances. The overall number of projects with balances has decreased from 43 projects reported to the 63rd meeting to 32 reported to the 64th meeting, and the overall level of balances has decreased from US \$1.09 million to US \$1.01 million. Out of the 32 projects, 17 are MYAs with US \$580,130 in obligated and US \$213,333 in un-obligated balances.

19. UNIDO's effort in returning balances on projects completed is noticeable however the agency remains the only agency with un-obligated balances not returned to the Fund. As a general policy the Secretariat considers that all un-obligated balances should be returned to the Fund and recommends that UNIDO expedite the financial completion of projects with obligated and un-obligated balances for projects completed two years earlier with a view to returning the funds. Alternatively the Secretariat is of the view that UNIDO should be liquidating obligations to determine whether un-obligated balances are needed to finalize the financial closure of the project.

20. In its response UNIDO quoted the relevant clauses in the 1992 Agreement between the Executive Committee and UNIDO whereby "Notwithstanding the completion of the projects financed from the Special Account, UNIDO shall continue to hold unutilized contribution-payments until all commitments and liabilities incurred in implementation of the projects have been satisfied and project activities brought to an orderly conclusion." UNIDO explained that in line with the Agreement, and in order to avoid financial risk of over-expenditure under any project, the un-obligated balances shall remain available to UNIDO until all expenditures incurred by UNIDO have been satisfied, i.e. the financial completion of projects. The Secretariat reminded UNIDO of decision 31/2 (a)(i) and (ii) that (i) "Implementing agencies should return remaining un-obligated (unencumbered) balances as soon as possible, but not later than one year following project completion, with the amount returned specified by project; and (ii) Implementing agencies should report on the reasons why any un-obligated (unencumbered) balances could not be returned within the required time-frame and when they would be returned." The return of UNIDO's un-obligated balances is therefore long overdue.

21. The World Bank has no un-obligated balances, and holds US \$1,189,821 in obligated balances for completed projects, all of which are for MYAs. The World Bank explained that these obligated balances are attributed to the annual programmes of MYAs for the Philippines (PHI/PHA/38/INV/69, PHI/PHA/41/INV/71) and China (CPR/FOA/56/INV/478), (CPR/HAL/56/INV/481).

Agency support costs

22. At its 35th meeting, the Executive Committee requested implementing agencies to return all agency support costs associated with remaining funds from completed projects. If expenditures had

been incurred from these costs, the IAs should provide an explanation and return the balance of funds (decision 35/13(k)). Table 4 indicates that a total of US \$499,244 in agency support costs will be returned at the 64th meeting. This amount includes the World Bank's return of US \$390,706 against its 2010 core unit cost and UNDP's return of the balance of the project in Argentina (ARG/PHA/55/PRP/157) (decision 63/5(i)).

Table 4

ADMINISTRATIVE SUPPORT COSTS TO BE RETURNED TO THE 64th MEETING (US \$)

| Agency | Funds from completed projects | Funds from closed projects | Funds from ongoing projects | Total funds to be returned to the 64 th meeting | To be Transferred to UNIDO |
|--------------|-------------------------------|----------------------------|-----------------------------|--|----------------------------|
| UNDP | 36,499 | 19,147 | 3,274 | 58,920 | 3,274 |
| UNEP | 46,538 | 0 | 0 | 46,538 | 0 |
| UNIDO | 3,080 | 0 | 0 | 3,080 | 0 |
| World Bank | 390,706 | 0 | 0 | 390,706 | 0 |
| TOTAL | 476,823 | 19,147 | 3,274 | 499,244 | 3,274 |

Funds being returned to the 64th meeting from bilateral agencies

23. By decision 56/2 bilateral agencies were requested to report to the Executive Committee in their proposed disposition on balances from completed projects. Table 5 provides the feedback received on returns of balances from projects completed from the Government of Canada. It indicates that a total US \$23,736 comprising project costs and agency support costs will be returned to the 64th meeting.

Table 5

FUNDS TO BE RETURNED BY BILATERAL AGENCIES TO THE 64th MEETING (US \$)

| Returns against approved projects | | | |
|-----------------------------------|--------------|--------|--------|
| | Project cost | PSC | Total |
| Canada | 3,504 | 20,232 | 23,736 |

24. The Government of Canada has advised the Secretariat of its intent to return in cash the balance of US \$23,736 at the 64th meeting for three projects; Burkina Faso: (BKF/PHA/54/INV/24), Saint Lucia: (STL/PHA/52/INV/12) and Uruguay: (URU/PHA/50/TAS/47). Annex II of this document provides detailed information on the returned amounts by bilateral agencies.

Bilateral projects with balances by year of completion

25. Table 6 presents the balances that are being held by bilateral agencies and the years in which those projects were completed. It shows that for projects completed up to and including 31 May 2010 (at least over the last 12 months) bilateral agencies had balances totalling US \$165,798 including support costs. France and Japan hold balances for project completed over two years ago.

Table 6

BALANCES HELD BY BILATATERAL AGENCIES

| Year Completed | France (US \$) | Japan (US\$) | Total (US \$) |
|--|---------------------------|-------------------------|--------------------------|
| 2008 | 78,440 | 60,900 | 139,340 |
| 1 January 2009 to 31 May 2009 | 0 | 0 | 0 |
| Projects completed over 2 years ago | 78,440 | 60,900 | 139,340 |
| 1 June 2009 to 31 May 2010 | 0 | 0 | 0 |
| Net Total | 78,440 | 60,900 | 139,340 |
| PSC | 9,408 | 17,050 | 26,458 |
| Total | 87,848 | 77,950 | 165,798 |

26. The Government of France advised the Secretariat that it will not return the balance on completed projects to the 64th meeting. The Government of Japan also informed the Secretariat that it would not be returning any funds at the 64th meeting and would be using the unspent balance for future projects.

SECRETARIAT'S COMMENTS AND RECOMMENDATIONS**COMMENTS**

27. Annex I presents additional information on obligated and un-obligated balances by agency. Of the US \$3.8 million in projects with balances in this report, about US \$2.3 million is for MYAs. UNDP being the agency with the largest amount of balances, with US \$1,250,496 in obligated balances followed by the World Bank with US \$1,189,821, UNIDO with US \$1,010,522 and UNEP with US \$387,486. The balance on projects completed over 2 years ago withheld by Agencies amounts to US \$1,804,588. With the exception of UNIDO, all the agencies have cleared their un-obligated balances. All bilateral agencies have returned balances on completed projects; with only France and Japan remaining with one completed project with balance each.

28. The status of contributions and disbursements as of 3 June 2011 indicates that the Treasurer has an available balance amounting to US \$148,146,657 in cash and promissory notes. The total net balance returned by implementing agencies including agency support costs is US \$1,428,713. The total level of resources available for approvals by the Executive Committee at its 64th meeting, after taking into account the Fund balance as contained in document UNEP/OzL.Pro/ExCom/64/3 and the total amount returned by implementing agencies, is US \$149,575,370.

29. Considering the total level of funding for projects and activities being considered by the Executive Committee as at 8 June 2011 amounting to US \$174.8 million including support cost there are insufficient resources available for approvals at the 64th meeting.

RECOMMENDATIONS

30. The Executive Committee may wish:

- (a) To note the report on balances and availability of resources contained in document UNEP/OzL.Pro/ExCom/64/4;
- (b) To note that the net level of funds being returned by the implementing agencies to the 64th meeting was US \$976,400 against projects, which included the return of US \$538,420 from UNDP, US \$403,062 from UNEP, and US \$34,918 from UNIDO;
- (c) To note that the net level of support costs, being returned by the implementing agencies to the 64th meeting was US \$499,244 against projects, which included the return of US \$58,920 from UNDP, US \$46,538 from UNEP, US \$3,080 from UNIDO and US \$390,706 from the World Bank;
- (d) To note that implementing agencies had balances totalling US \$1,804,588 excluding support costs, from projects completed over two years previously, which included US \$333,721 for UNDP, US \$268,110 for UNEP, US \$546,436 for UNIDO, and US \$656,321 for the World Bank;
- (e) To note that bilateral agencies had balances totalling US \$139,340 excluding support costs from projects completed over two years attributed to France and Japan;
- (f) To note the net level of funds and support costs being returned by the Canada to the 64th meeting is US \$23,736;
- (g) To approve the transfer of the Preparation of the HCFC phase-out management plan in Argentina (ARG/PHA/55/PRP/157) from UNDP to UNIDO, in accordance with decision 63/5(i) at the amount of US \$43,657 in project cost plus US \$3,274 in support cost;
- (h) To reiterate decision 31/2 (a)(i) and (ii) and request UNIDO to update the Committee at the 64th meeting on the date at which the remaining un-obligated balances on completed projects would be returned in full.

Annex I

OBLIGATED AND UN-OBLIGATED BALANCES HELD BY IMPLEMENTING AGENCY

UNDP

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned? | When they could be returned ? |
|--------------------|--|--------|-------------------------|---|---|---|---|---|-------------------------------|
| ARG/FOA/38/INV/132 | Terminal umbrella project for phaseout of the use of CFC-11 in the manufacture of polyurethane foam | COM | Dec-07 | 1,324,843 | 1,307,223 | 17,620 | | | |
| ARG/FUM/48/INV/149 | Methyl bromide phase-out in tobacco and non-protected vegetable seedbeds (sixth tranche) | COM | Jun-09 | 467,000 | 466,924 | 76 | | | |
| ARG/SEV/53/INS/153 | Extension for institutional strengthening project (phase V) | COM | May-10 | 311,567 | 309,731 | 1,836 | | | |
| BAH/PHA/50/INV/16 | Terminal phase-out management plan (first tranche) | COM | Dec-08 | 272,500 | 272,322 | 178 | | | |
| CHI/FUM/32/INV/143 | Demonstration and phase-out project for methyl bromide soil fumigation for fruit tree production and replant | COM | Dec-07 | 805,000 | 801,747 | 3,253 | | | |
| CHI/REF/42/PRP/155 | Project preparation for the formulation of commercial refrigeration project | COM | Dec-06 | 32,000 | 31,671 | 329 | | | |
| CHI/SEV/51/INS/163 | Extension of institutional strengthening (phase VII) | COM | Jul-09 | 186,550 | 186,178 | 372 | | | |
| CHI/SOL/41/TAS/154 | Technical assistance to phase-out ozone depleting solvents | COM | Dec-09 | 245,690 | 230,402 | 15,288 | | | |
| COL/ARS/54/PRP/68 | Project preparation for a MDI investment project | COM | Dec-08 | 30,000 | 26,522 | 3,478 | | | |
| DJI/PHA/53/INV/13 | Terminal phase-out management plan for CFCs (first tranche) | COM | Dec-09 | 147,000 | 144,849 | 2,151 | | | |
| DRC/FOA/41/INV/19 | Terminal umbrella project for the foam sector | COM | Dec-07 | 640,820 | 602,651 | 38,169 | | | |
| DRC/PHA/49/INV/24 | National CFC phase-out plan (first tranche) | COM | Dec-09 | 193,750 | 193,643 | 108 | | | |
| EGY/FOA/57/PRP/99 | Preparation for validation of low-cost hydrocarbon in foams | COM | Dec-09 | 30,000 | 22,792 | 7,208 | | | |
| GAB/PHA/57/INV/25 | Terminal phase-out management plan (second tranche) | COM | Dec-09 | 40,000 | 33,283 | 6,717 | | | |
| GEO/PHA/53/INV/25 | Terminal phase-out management plan (second tranche) | COM | Dec-09 | 108,820 | 108,738 | 82 | | | |
| GEO/SEV/52/INS/24 | Extension of the institutional strengthening project (phase V) | COM | Dec-09 | 60,667 | 60,627 | 40 | | | |
| GHA/ARS/56/TAS/28 | MDI transition strategy | COM | Dec-09 | 30,000 | 29,959 | 41 | | | |
| GHA/SEV/50/INS/25 | Extension of the institutional strengthening project (phase VII) | COM | Nov-08 | 139,100 | 139,029 | 71 | | | |
| GRN/PHA/55/INV/14 | Terminal phase-out management plan (second tranche) | COM | Dec-09 | 50,000 | 49,337 | 663 | | | |
| HAI/PHA/54/PRP/11 | Project preparation for a terminal phase-out management plan in the servicing sector | COM | Jul-09 | 15,000 | 13,174 | 1,826 | | | |
| IDS/ARS/44/INV/167 | National strategy for phasing out the use of CFC in the aerosol: conversion from CFC to hydrocarbon aerosol propellants at P.T Yulia | COM | Jun-06 | 224,000 | 181,887 | 42,113 | | | |

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned? | When they could be returned ? |
|--------------------|--|--------|-------------------------|---|---|---|---|---|-------------------------------|
| IND/ARS/41/TAS/368 | MDI Transitional Strategy | COM | Jul-08 | 30,000 | 0 | 30,000 | | | |
| IND/REF/47/INV/395 | National CFC consumption phase-out plan focusing on the refrigeration service sector: 2006 work programme | COM | Dec-09 | 1,332,377 | 1,096,056 | 236,321 | | | |
| IRA/PHA/42/INV/165 | National CFC phase-out plan: first tranche | COM | Dec-07 | 770,000 | 756,547 | 13,453 | | | |
| IRA/SEV/53/INS/185 | Extension of the institutional strengthening project (phase VI, second year) | COM | Dec-08 | 86,756 | 86,669 | 87 | | | |
| JAM/PHA/37/TAS/17 | Terminal phase-out management plan for CFCs: retrofitting/replacement programme | COM | Dec-07 | 140,000 | 132,337 | 7,663 | | | |
| JAM/SOL/42/TAS/20 | Technical assistance umbrella project to phase out ODS solvent use | COM | Dec-06 | 25,000 | 21,391 | 3,609 | | | |
| LEB/FUM/47/INV/61 | Sector phase-out of methyl bromide in vegetables, cut flowers, and tobacco production (fifth tranche) | COM | Dec-09 | 267,300 | 266,717 | 583 | | | |
| LEB/SEV/50/INS/64 | Extension of the institutional strengthening project (phase V) | COM | Dec-08 | 155,090 | 154,717 | 373 | | | |
| LIR/PHA/57/INV/16 | Terminal phase-out management plan for CFCs (second tranche) | COM | Dec-09 | 28,000 | 26,563 | 1,437 | | | |
| MAU/REF/41/TAS/11 | Implementation of the RMP: centralized recovery and recycling of CFC-12 programme | COM | Dec-07 | 100,995 | 100,299 | 696 | | | |
| MEX/PHA/55/PRP/140 | Preparation of a HCFC phase-out management plan | COM | Nov-09 | 69,500 | 62,781 | 6,719 | | | |
| MLI/REF/45/TAS/16 | Implementation of the RMP update: supplementary training and spares to the national programme for recovery and recycling of refrigerants | COM | Dec-07 | 50,000 | 48,610 | 1,390 | | | |
| MLW/FUM/43/INV/21 | Phase-out of all non-essential and non-QPS methyl bromide (fourth tranche) | COM | Dec-06 | 849,824 | 838,303 | 11,521 | | | |
| NEP/REF/44/TAS/16 | Implementation of the RMP: recovery and recycling, retrofit and their monitoring | COM | Dec-09 | 57,495 | 51,445 | 6,050 | | | |
| NIR/SEV/40/INS/107 | Extension of institutional strengthening project | COM | Dec-06 | 260,000 | 259,900 | 100 | | | |
| NIR/SEV/48/INS/114 | Extension of the institutional strengthening project (phase IV) | COM | Dec-07 | 260,000 | 259,805 | 195 | | | |
| PAK/ARS/54/PRP/68 | Project preparation for a MDI investment project | COM | Nov-08 | 60,000 | 50,904 | 9,096 | | | |
| PAR/SOL/45/TAS/14 | Technical assistance for the phase-out of ODSs in the solvent sector | COM | Dec-08 | 30,000 | 28,224 | 1,776 | | | |
| PER/REF/43/TAS/37 | Implementation of the RMP update: technical assistance for the refrigeration sector | COM | Dec-09 | 123,000 | 121,153 | 1,847 | | | |
| SIL/PHA/48/PRP/14 | Project preparation for a terminal phase-out management plan in the refrigeration servicing sector | COM | Dec-08 | 12,000 | 10,639 | 1,361 | | | |
| SRL/FUM/27/DEM/13 | Alternatives to methyl bromide for eradication of tea nematodes in Sri Lanka | COM | Oct-07 | 310,200 | 302,356 | 7,844 | | | |
| SUR/PHA/50/PRP/13 | Project preparation for a terminal phase-out management plan in the refrigeration servicing sector | COM | Dec-08 | 15,000 | 12,500 | 2,500 | | | |
| SWA/PHA/53/PRP/09 | Preparation for a terminal phase-out management plan | COM | Dec-08 | 15,000 | 9,909 | 5,091 | | | |
| SYR/REF/38/INV/86 | Sector phase out plan for CFCs in the refrigeration manufacturing sector (except domestic refrigeration) | COM | Dec-09 | 1,665,188 | 1,052,966 | 612,222 | | | |
| TRI/PHA/49/INV/20 | Terminal phase-out management plan for CFCs (second tranche) | COM | Dec-08 | 240,000 | 194,685 | 45,315 | | | |
| TRI/PHA/51/TAS/22 | Audit for an ongoing terminal phase-out management plan | COM | Dec-08 | 20,000 | 12,739 | 7,261 | | | |
| TRI/SEV/44/INS/18 | Extension of institutional strengthening project (phase IV) | COM | May-08 | 60,000 | 59,552 | 448 | | | |

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned? | When they could be returned ? |
|-------------------|---|--------|-------------------------|---|---|---|---|---|-------------------------------|
| URU/ARS/43/INV/42 | Phase-out of CFC consumption in the manufacture of aerosol metered dose inhalers (MDIs) | COM | Dec-09 | 427,023 | 413,063 | 13,960 | | | |
| URU/PHA/50/INV/46 | Terminal phase-out management plan for Annex A Group I Substances (first tranche) | COM | Dec-08 | 240,000 | 230,483 | 9,517 | | | |
| YEM/REF/37/TAS/15 | Implementation of the RMP: national recovery and recycling programme for refrigerants in the commercial and MAC sectors | COM | Dec-08 | 1,472,730 | 1,403,516 | 69,214 | | | |
| ZIM/SOL/50/TAS/35 | Technical assistance for the phase-out of ODS in the solvent/sterilant sector | COM | Dec-09 | 60,000 | 58,771 | 1,229 | | | |
| TOTAL | | | | | | 1,250,496 | | | |

UNEP

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned? | When they could be returned ? |
|-------------------|--|--------|-------------------------|---|---|---|---|---|-------------------------------|
| AFR/SEV/53/TAS/38 | African customs enforcement networks for preventing illegal trade of ODS in the African sub-regional trade organizations (CEMAC, COMESA, SACU and UEMOA) | COM | Jul-09 | 160,000 | 150,624 | 9,376 | | Funds obligated under SSFA under the project. | |
| ALG/SEV/48/INS/64 | Extension of the institutional strengthening project (phase IV) | COM | Dec-08 | 257,400 | 181,050 | 76,350 | | Funds paid to NOU thorough Cash Advance, Final Report being prepared by NOU. | |
| BEN/SEV/49/INS/17 | Renewal of institutional strengthening project (phase V) | COM | Dec-08 | 60,000 | 32,501 | 27,499 | | Funds paid to NOU thorough Cash Advance, Final Report being prepared by NOU. | |
| HAI/HAL/50/TAS/10 | Sectoral phase-out programme: Establishing a halon management plan | COM | Nov-08 | 25,000 | 16,000 | 9,000 | | The balances will be used to organize a workshop for importers and distributors is being planned for second half of 2011 and remaining . The workshop will be on alternative technologies to be in line in the rebuilding processes of Haiti. | |
| MDV/REF/38/TRA/08 | Implementation of the RMP: training of customs officials and the Ozone Unit staff | COM | Nov-05 | 35,000 | 28,612 | 6,388 | | Last payment was made on equipment final report to be done. | |
| MYA/REF/29/PRP/03 | Preparation of a refrigerant management plan | COM | Apr-05 | 30,000 | 5,134 | 24,866 | | This reported balance will be used for implementation of TPMP as per ExCom decision 55/24 and 56/70. | |
| MYA/SEV/29/INS/02 | Establishment of the national Ozone Cell for implementing the phase out of ODSs under the Montreal Protocol | COM | Dec-09 | 76,000 | 53,500 | 22,500 | | Cash advance report being prepared. | |
| NIC/SEV/49/INS/20 | Renewal of institutional strengthening project (phase IV) | COM | Sep-09 | 60,000 | 48,013 | 11,987 | | Payment will be used by NOU to finalise the implementation of phase IV. | |
| PER/REF/43/TAS/35 | Implementation of the RMP update: refrigeration technicians certification and licensing system | COM | Dec-09 | 86,000 | 68,293 | 17,707 | | The balance was used to finalise the organisation of the wokshop on refrigeration technicians certification and licensing system. Country is preparing final financial report. | |
| RWA/REF/41/TAS/09 | Implementation of the RMP: monitoring the activities in the RMP | COM | Dec-08 | 20,000 | 0 | 10,000 | | Funds paid to NOU thorough Cash Advance, Final Report being prepared by NOU. | |

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned? | When they could be returned ? |
|-------------------|---|--------|-------------------------|---|---|---|---|---|-------------------------------|
| RWA/REF/41/TRA/06 | Implementation of the RMP: train the trainer programme for refrigeration service technicians | COM | Dec-06 | 50,000 | 17,246 | 32,754 | | Funds paid to NOU through Cash Advance, Final Report being prepared by NOU. | |
| RWA/REF/41/TRA/07 | Implementation of the RMP: training programme for customs officers | COM | Dec-06 | 50,000 | 10,732 | 39,268 | | Funds paid to NOU through Cash Advance, Final Report being prepared by NOU. | |
| STP/REF/44/TRA/08 | Implementation of the RMP: training programme for refrigeration service technicians | COM | Dec-08 | 55,000 | 26,466 | 17,000 | | Funds obligated to purchase equipments. | |
| SYR/REF/29/TRA/49 | Refrigerant management plan: Training for trainers and refrigeration technician on good service practices | COM | Dec-09 | 201,300 | 149,494 | 51,806 | | Funds obligated pending receipt of financial expenditure reports from NOU. | |
| URT/PHA/54/TAS/22 | Terminal phase-out management plan (first tranche) | COM | Mar-10 | 131,000 | 125,000 | 6,000 | | Funds obligated under SSFA under the project. | |
| VEN/SEV/34/TAS/90 | Review of ODS license system and Decree 3220 related to control of these substances | COM | Dec-05 | 80,000 | 35,500 | 3,881 | | USD 3,881 relates to final payment for equipment. | |
| ZAM/PHA/50/PRP/17 | Project preparation for a terminal phase-out management plan | COM | Dec-07 | 30,000 | 22,000 | 8,000 | | Funds obligated under SSFA under the project. | |
| ZAM/SEV/44/INS/15 | Extension of institutional strengthening project (phase III) | COM | Mar-09 | 65,520 | 52,416 | 13,104 | | Funds obligated under SSFA under the project. | |
| TOTAL | | | | | | 387,486 | | | |

UNIDO

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned? | When they could be returned?* |
|--------------------|--|--------|-------------------------|---|---|---|---|---|-------------------------------|
| ALG/PHA/53/INV/67 | National phase-out plan (first tranche) | COM | Apr-10 | 723,500 | 707,905 | 8,974 | 6,621 | MY | n/a |
| ARG/PHA/42/INV/138 | National CFC phase-out plan (first tranche) | COM | Dec-08 | 2,740,000 | 2,724,220 | 15,779 | 1 | MY | n/a |
| BEN/PHA/55/INV/19 | Terminal phase-out management plan (first tranche) | COM | Dec-09 | 106,000 | 80,648 | 25,344 | 8 | MY | n/a |
| CMR/PHA/50/INV/26 | Terminal CFC/TCA phase-out management plan (first tranche) | COM | Dec-08 | 600,000 | 596,119 | 3,397 | 484 | MY | n/a |
| CPR/PRO/47/INV/436 | Sector plan for methyl bromide production sector (first tranche) | COM | Dec-08 | 3,000,000 | 2,700,809 | 277,622 | 21,569 | MY | n/a |
| CRO/PHA/49/TAS/29 | Terminal CFC phase-out management plan (4th tranche) | COM | Dec-08 | 20,200 | 18,100 | 2,100 | 0 | MY | n/a |
| CUB/FUM/44/INV/29 | Total phase-out of methyl bromide in soil, substrate, storage and structure fumigation | COM | Dec-09 | 537,763 | 510,423 | 14,195 | 13,145 | 4 | 66 |
| GUA/FUM/38/INV/29 | National phase out of methyl bromide | COM | Dec-08 | 3,257,377 | 3,248,273 | 6,761 | 2,343 | 4 | 65 |
| IRA/SOL/50/INV/180 | Terminal solvent sector umbrella project | COM | Dec-09 | 856,478 | 838,521 | 17,814 | 143 | 4 | 66 |
| KEN/FUM/53/INV/43 | Technology transfer leading to methyl bromide phase-out in soil fumigation | COM | Dec-09 | 510,659 | 501,181 | 9,297 | 181 | MY | n/a |
| KYR/HAL/48/TAS/12 | Halon phase-out programme | COM | Dec-08 | 50,000 | 44,554 | 3,404 | 2,042 | 4 | 65 |
| LIB/SEV/32/INS/04 | Creation of the National Ozone Unit | COM | Jun-09 | 157,000 | 108,957 | 48,040 | 3 | 3 | 66 |
| MEX/PAG/52/INV/133 | Umbrella project for terminal phase-out of CTC | COM | Jan-10 | 1,518,094 | 1,503,382 | 5,855 | 8,857 | 3 | 66 |
| MEX/PRO/47/INV/128 | Sector plan for phasing out CFC -11 and CFC -12 production sector: fourth tranche | COM | Dec-09 | 11,850,000 | 11,804,734 | 45,266 | 0 | MY | n/a |
| MEX/SEV/52/INS/132 | Extension of institutional strengthening project (phase VIII) | COM | Jun-09 | 247,000 | 226,161 | 3,275 | 17,564 | 4 | 66 |
| MOG/PHA/53/INV/03 | Terminal phase-out plan for CFCs (first tranche) | COM | Dec-09 | 175,000 | 168,644 | 2,595 | 3,761 | MY | n/a |
| MOG/PHA/55/PRP/05 | Preparation of a HCFC phase-out management plan | COM | Dec-09 | 85,000 | 71,029 | 1,810 | 12,161 | 4 | 66 |
| MOG/SEV/51/INS/02 | Establishment of the ozone unit | COM | Dec-08 | 30,000 | 21,888 | 7,982 | 130 | 3 | 65 |

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned? | When they could be returned?* |
|--------------------|---|--------|-------------------------|---|---|---|---|---|-------------------------------|
| NIR/PHA/49/INV/115 | Terminal ODS phase-out umbrella project in the solvent sector (3rd tranche) | COM | Dec-07 | 425,000 | 417,744 | 7,255 | 1 | MY | n/a |
| OMA/PHA/52/INV/15 | Terminal phase-out management plan (first tranche) | COM | Jul-09 | 305,800 | 287,880 | 12,167 | 5,753 | MY | n/a |
| PAK/PHA/44/INV/62 | Sector phase-out plan of CTC (second tranche) | COM | Jul-07 | 1,300,000 | 1,295,694 | 2,530 | 1,776 | MY | n/a |
| PAK/PHA/54/INV/67 | Sector phase-out plan of CTC (third tranche) | COM | Dec-09 | 245,665 | 244,753 | 912 | 0 | MY | n/a |
| QAT/SEV/49/INS/08 | Renewal of institutional strengthening project (phase II, second year funding) | COM | Jun-09 | 44,500 | 29,581 | 13,275 | 1,644 | 3 | 66 |
| ROM/PRO/47/INV/32 | Sector plan for production sector | COM | Dec-06 | 3,200,000 | 3,197,833 | 2,167 | 0 | MY | n/a |
| ROM/PRO/50/INV/35 | Sector plan for production sector (second tranche) | COM | Jun-07 | 900,000 | 729,028 | 113,762 | 57,210 | MY | n/a |
| SYR/SEV/45/INS/91 | Extension of institutional strengthening: phase III | COM | Dec-09 | 203,823 | 193,167 | 10,656 | 0 | 3 | 66 |
| TKM/FUM/53/PRP/02 | Preparation of a project for the elimination of methyl bromide in the post harvest sector | COM | Dec-09 | 20,000 | 19,391 | 608 | 1 | 3 | 65 |
| TUR/FUM/47/INV/88 | Phase-out of methyl bromide in protected tomato, cucumber and carnation crops (third and fourth tranches) | COM | Nov-09 | 1,408,844 | 1,315,635 | 17,145 | 76,064 | MY | n/a |
| YUG/PHA/43/TAS/23 | National CFC phase-out plan (first tranche) | COM | Dec-09 | 474,700 | 400,979 | 33,818 | 39,903 | MY | n/a |
| YUG/SEV/44/INS/25 | Extension of institutional strengthening project (phase II) | COM | Dec-09 | 131,300 | 124,070 | 1,206 | 6,024 | 3 | 65 |
| ZAM/FUM/54/PRP/20 | Project preparation in the fumigants sector (soil fumigation) | COM | Dec-08 | 35,000 | 25,286 | 3,895 | 5,819 | 3 | 65 |
| ZIM/FUM/50/INV/36 | Total phase-out of methyl bromide used in grain fumigation | COM | Dec-08 | 192,073 | 183,666 | 8,161 | 246 | 3 | 66 |
| Total | | | | | | 727,067 | 283,455 | | |

2: Financial completion initiated; 3: Financial completion being initiated; 4: Financial completion to be initiated after settlement of all pending issues

MY = Multiyear

WORLD BANK

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Obligated Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned/dispursed? | When they could be returned/dispursed? |
|--------------------|---|--------|-------------------------|---|---|---|---|---|--|
| CPR/FOA/56/INV/478 | Sector plan for phase-out of CFC-11 in the China foam sector: 2009 annual programme | COM | Nov-09 | 1,767,000 | 1,333,500 | 433,500 | | MY | |
| CPR/HAL/56/INV/481 | Sector plan for halon phase-out in China: 2009 annual programme | COM | Nov-09 | 100,000 | 0 | 100,000 | | MY | |
| PHI/PHA/38/INV/69 | National CFC phase out plan: manufacturing sector (first tranche) | COM | Dec-03 | 2,858,473 | 2,428,009 | 430,464 | | MY | |
| PHI/PHA/41/INV/71 | National CFC phase-out plan (manufacturing sector): 2004 annual programme | COM | Dec-04 | 1,877,418 | 1,651,561 | 225,857 | | MY | |
| Total | | | | | | 1,189,821 | | | |

FRANCE

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned/disbursed? | When they could be returned/disbursed? |
|-------------------|---|--------|-------------------------|---|---|---|---|---|--|
| MOR/FUM/29/INV/37 | Phase-out of methyl bromide use in the cut flower and banana production | COM | Jul-08 | 1,006,652 | 928,212 | 78,440 | | | |
| Total | | | | | | 78,440 | | | |

JAPAN

| Code | Project Title | Status | Date Completed (Actual) | Approved Funding plus Adjustments as of 31 December 2010 (US\$) | Funds Disbursed as of 64 th Meeting (US\$) | Balance as of 64 th Meeting (US\$) | Unobligated Balance as of 64 th Meeting (US\$) | Why any unobligated balances could not be returned/disbursed? | When they could be returned/disbursed? |
|--------------------|---|--------|-------------------------|---|---|---|---|---|--|
| NIR/SEV/38/TAS/104 | Assistance for a national information, education and communication campaign for compliance with the Montreal Protocol | COM | Oct-08 | 68,000 | 7,100 | 60,900 | | | |
| Total | | | | | | 60,900 | | | |

Annex II

DETAILS ON PROJECTS WITH RETURNED BALANCES FROM BILATERAL AGENCIES

CANADA

| Code | Project Title | Project costs returned (US\$) | Associated support costs (US\$) | Total |
|-------------------|--|--------------------------------------|--|--------------|
| BKF/PHA/54/INV/24 | Terminal phase-out management plan for CFCs (second tranche) | 3,000 | 495 | 3,495 |
| STL/PHA/52/INV/12 | Terminal phase-out management plan for the phase-out of ODS in the refrigeration and air conditioning sector (first tranche) | 504 | 10,617 | 11,121 |
| URU/PHA/50/TAS/47 | Terminal phase-out management plan for Annex A Group I Substances (first tranche) | | 9,120 | 9,120 |
| Total | | 3,504 | 20,232 | 23,736 |