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Executive Committee of
the Multilateral Fund for the
Implementation of the Montreal Protocol

Nineteenth Meeting
Montreal, 8-10 May 1996

REVISED FORMAT FOR PROGRESS AND FINANCIAL REPORTING

Comments from the Fund Secretariat

1. Decision 18/16 requested the Secretariat and the implementing agencies to revise the format for progress and financial reporting, specifically to provide the first disbursement date for all projects approved after 1 January 1994, so that the format would provide the most comprehensive information, and to submit the revised format to the Nineteenth Meeting.

2. The current format for progress and financial reporting was adopted at the 17th Meeting of the Executive Committee. This format is intended to provide statistics on every project and activity approved by the Executive Committee. The implementing agencies' progress reports include a printout of the data base which is prefaced by a narrative.

3. This document incorporates decision 18/16 and the Executive Committee's decision 18/20 concerning interim monitoring and evaluation guidelines. Annex I describes the proposed revisions to the current format. Annex II presents the revised format with all revisions highlighted by text in italics.

4. As more projects are approved, the size of the data base and its printout will increase. The Committee may wish to consider if a printout should be included in meeting documentation or if the data base should be provided with meeting documentation on a diskette with a printout available upon request.

5. To enable the Executive Committee to review a comprehensive summary of the data base, the agencies' narratives should provide summaries consistent with the information in the data base. The agencies' progress report narratives have historically varied in content. Members of the Sub-Committee on Financial Matters have suggested that all progress report narratives should also have a uniform format. Therefore, this document also includes a format for the progress report narratives to meet these objectives (description in Annex III and format in Annex IV).

6. Changing formats should be minimized as much as possible to provide consistent historical information. Most of the data in the format should be entered once. It should be noted that progress and financial data reporting will need to be updated as the Committee finalizes its monitoring and evaluation guidelines and as additional reporting requirements are identified.

Recommendations

7. It is recommended that the Executive Committee request the Sub-Committee on Financial Matters to consider the proposed formats in this document, the utility of a print-out of the data base in meeting documentation, modalities for ongoing modifications to these formats, and recommend action on this document to the Executive Committee for action.

Annex I**PROPOSED REVISIONS TO DATA BASE FORMAT
FOR PROGRESS AND FINANCIAL REPORTING****Modalities**

1. Implementing agencies will submit their data tables for Progress and Financial Reporting in the spreadsheet format used by the Fund Secretariat (currently Microsoft Excel 5.0) on diskette or as specified by the Secretariat. The data base used by the Fund Secretariat (Microsoft Access 2.0) may be used if the data base formats are interchangeable with the spreadsheet format. The diskette should be received in the offices of the Secretariat with the due date for all meeting documentation (eight weeks before an Executive Committee meeting) unless otherwise notified by the Secretariat.
2. The reporting period will include expenditure information and progress status since the previous reporting period through the end of the preceding full quarter of a year. For example if submission of reports for an Executive Committee meeting is 13 March, the reporting data would be through the end of the last quarter of the previous year.
3. For presentation purposes, all project data should be grouped by status, e.g., completed, ongoing, transferred and closed projects should be included in the data base. Data within these groups should be presented in alpha-numerical order according to Agency, Country, Sector, Meeting Number, Type, Inventory Number, and Region. Agencies should provide totals where appropriate for each column.
4. All provisions of decision 17/22 that are not specifically revised remain in effect, for example, data totals should continue to be presented at the end of the data tables as per decision 17/22. Since administrative support is included in the data totals, it should no longer be required on a per project basis. Administrative support costs will continue to be presented in the annual summary table.
5. It should be noted that progress and financial reporting does not replace the requirement in the agreements between the implementing agencies and the Executive Committee for annual audited financial reports to be submitted to the Treasurer prepared in accordance with the financial audit regulations of the agency. However, the information included through the Uniform Format for Progress and Financial Reporting should be reconcilable with the annual audited financial reports presented to the Executive Committee through the Treasurer, especially with regard to total expenditures (disbursements and obligations) and approvals.

Format Revisions

6. This section addresses additional information that should be included in the progress report data base and proposed revisions to the format approved in decision 17/22. All relevant definitions provided in decision 17/22 still apply.

Required Revision

7. The first additional information is required from decision 18/16.

Date Funds First Disbursed

8. Date when equipment was first purchased toward implementation of investment project, or date of any expenditure toward implementation of non-investment project.

Suggested Additions

9. It is proposed to add the following information to the format:

Adjustment (US \$)

10. Adjustments to the initial approved funding level. For projects where budgets need to be adjusted, an amount will be indicated under the column entitled "Balances". In some cases, agencies may otherwise indicate that a change in the budget is needed. After the Executive Committee has approved any change in the budget of an approved project, the amount adjusted will be reflected under this column entitled "Adjustment".

Status

11. Status should be designated with one of four terms: ONG for ongoing; COM for completed; CLO for closed; and TRF for transferred to another implementing agency.

Sub-Sector

12. A three digit code that the sector designation should be changed to one letter (e.g. refrigeration from REF to R) and a sub-sector code should be added (e.g. DOM means domestic refrigeration sub-sector). This will enable the Committee to be provided with summary statistics by sub-sector which are pertinent to business plan monitoring and cost-effectiveness thresholds. The Secretariat will provide the implementing agencies with both the new codes and the existing codes for immediate insertion into the agencies' data bases.

Implementation Characteristics

Agency/ National Imple- mentation	Time- or Objective- Sensitive Account	Disburse- ment Method (I/R/D)
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13. Agencies may implement projects differently. Some projects are implementing by the agencies and others by national governments or the enterprises themselves. Some projects are approved for a one-year or three-year period and their completion represents the end of a period of time instead of the accomplishment of a project objective. For example, 33 per cent disbursement on a three-year institutional strengthening project means that funds have been advance for one-year. A 33 per cent rate of disbursement on an agency implemented investment project may mean that the project's objective is 33 per cent completed. Also, some agencies may disburse funds as a project is implemented or only disburse funds after the project is implemented. These difference make it difficult to assess the importance of performance indicators such as proportion of funds disbursed.

14. To distinguish performance by funding and implementation modality, three columns should be added to the format. The first column should indicate if the project is being implemented through agency (A) or national (N) implementation.

15. The second column will indicate if the project is implemented through a time (T) or objective-sensitive (O) account.

16. The third column will specify the disbursement method: disbursement during implementation (I), disbursement for retroactive (R) projects (projects approved after the ODS has been phased out); and disbursement for projects begun after Executive Committee approval (D).

Interest Available for Return to Fund
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17. A column should be added to the annual summary data table that indicates the amount of interest being returned to Fund for use at the Executive Committee Meeting when the progress report is being presented.

Suggested Revisions

18. The following revisions to the format adopted in decision 17/22 are recommended:

- All dates should be provided in a numeric format. For example, May 1995 should be entered "199505". This entry should not have spaces, commas, dashes or any other punctuation marks.
- Each item in the project number should be listed in a separate column.
- A definition for the revised date of implementation should be added to decision 17/22 as follows: Revised date of implementation is the date when the investment project is currently expected to be phased out or in the case of non-investment projects, when the activity is currently expected to be implemented.
- Planned Commitment in Current Year should be provided for both completed and ongoing projects and in the annual summary table.
- "Rate of Disbursement" should be renamed "Per Cent of Funds Disbursed".
- Change sector code to designate sector with one letter (a for aerosol, F for foam, etc.) followed by a three digit sub-sector code to enable data on resource allocation and phase-out categories.
- A column entitled, "Balance", should replace "Savings/Deficits" and is defined as the difference between approved funding plus adjustments minus funds disbursed. This should be specified for completed, ongoing, transferred, and closed projects. For projects with a date of financial completion, no information should be provided unless an action for a final adjustment needs to be made at the meeting when the progress report is presented.
- Since a status column is being added, completed, ongoing, closed and transferred projects will all be included on the same worksheet. This means that the following headings have been changed and are defined according to the status designation:
 - ODP Phase Out for completed projects or ODP to be Phased Out for ongoing projects.
 - Date of Financial Completion for completed projects or Revised Date of Implementation for ongoing projects.
 - Date of Actual Implementation for completed projects or Proposed Date of Implementation for ongoing projects.
- The savings/deficits column should be deleted from the Annual Summary table. Columns should be rearranged per Annex II.

Annex II**REVISED DATA BASE FORMAT FOR PROGRESS AND FINANCIAL REPORTING****Project Data**

1. The following column headings should be presented for closed, completed and ongoing projects:

<i>Status</i>	<i>Agency/ National Imple- mentation</i>	<i>Time- or Objective- Sensitive Account</i>	<i>Disburse- ment Method (I/R/D)</i>	<i>Agency</i>	<i>Country Code</i>	<i>Sector Code</i>	<i>Mtg Numb er</i>	<i>Type</i>	<i>Inv#</i>	<i>Region Code</i>	<i>ODS to be Phased Out or ODS Phased Out</i>	<i>Project Title</i>
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<i>Date App'd</i>	<i>Date-Financial Completion (Completed) or Revised Date of Implementation (Ongoing)</i>	<i>Date Implemen- ted (Proposed or Actual)</i>	<i>App'd Funding (US \$)</i>	<i>Adjust- ment (US \$)</i>	<i>Funds Disb'd (US \$)</i>	<i>Per Cent of Funds Disbursed</i>	<i>First Disb Date</i>	<i>Balance (US \$)</i>	<i>Planned Commit- ments in Current Year (US \$)</i>	<i>Status</i>
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Annual Summary

2. The following column headings should be presented for annual summaries which should be presented in the implementing agencies' progress report narrative:

<i>Agency</i>	<i>Year</i>	<i>Number of Approvals</i>	<i>Number Completed</i>	<i>ODS Phased Out</i>	<i>App'd Funding (US \$)</i>	<i>Adjustment (US \$)</i>
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<i>Funds Disb'd (US \$)</i>	<i>Proportion of Funds Disbursed</i>	<i>Planned Commitment in Current Year (US \$)</i>	<i>Interest Earned (US \$)</i>	<i>Interest Returned (US \$)</i>	<i>Administrative Support (US \$)</i>
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Annex III

FORMAT FOR THE NARRATIVE OF AGENCY PROGRESS REPORTS AND THE CONSOLIDATED PROGRESS REPORT

Proposed Narrative

<u>Section</u>	<u>Title</u>
I.	Project Approvals and Disbursements A. Annual Summary (current table 3 in decision 17/22) B. Summary by Type (CPG, DEM, INS, INV, etc.)
II.	Project Completions A. ODS phased out Since Last Report B. Non-investment Projects
III.	Global and Regional Project Highlights A. Global Projects B. Regional Projects
IV.	Performance Indicators A. Agency's Business Plan Performance Goals B. Cumulative Completed Projects C. Cumulative Ongoing Projects
V.	Status of Agreements/Project Documents and Project Preparation, by country A. Agreements/Project Documents to be signed/executed/finalized and when they will be ready for disbursing B. Project Preparation by country, approved amount, and amount disbursed.
VI.	Administrative Issues (Operational, Policy, Financial, and Other Issues) A. Meetings Attended B. Interagency Co-operation C. Adjustments D. Other Issues
Annex I	Country Developments and Institutional Strengthening Unit Highlights
Annex II	Data Base (note: completed, ongoing, closed, and transferred will be part of one data base).

Annex IV**FORMAT FOR THE NARRATIVE OF AGENCY PROGRESS REPORTS AND THE
CONSOLIDATED PROGRESS REPORT**

[Note: Project preparation and investment projects are not part of UNEP's portfolio and will not be addressed in UNEP's progress report narrative. UNEP's clearinghouse, networking, and regional training activities will be addressed under Section III.]

I. Project Approvals and Disbursements**A. Summary by Type (CPG, DEM, INS, INV, etc.)****B. Country Sectors for which Phase-Out has been Funded**

1. This section should have one or two summary sentences and tables for approvals and disbursements by type of project/activity and a list of sectors by country for which total phase-out has been funded. The data should be listed by disbursement method.

II. Project Completions**A. ODS phased out Since Last Report****1. Summary**

2. Approved Amount, Expenditure, ODP tonnes phased out, and whether additional disbursements are anticipated. The data should be listed by disbursement method.

B. Non-investment Project Completions Since Last Report including approved amount, expenditure to-date, and whether additional disbursements are anticipated.**1. Country Programmes****2. Technical Assistance****3. Training****4. Workshops**

2. This section should have a few sentence summary of completed activities and tables as indicated for each completed activity.

III. Global and Regional Project Highlights**A. Global Projects****B. Regional Projects**

3. This section provides for a brief narratives, about 200 words, for activities on Global and Regional Projects.

IV. Performance Indicators

A. Agency' Business Plan Performance Goals

4. Each agency stipulates its performance goals for the annual business plan. This sub-section should present those indicators and address in a few sentences how the agency is meeting those goals. The data should be listed by disbursement method.

B. Cumulative Completed Projects

Sector/Region	Number of Projects	Funds Approved	Proportion of Funds Disbursed	Months from Approval to First Disbursement	Months from Approval to Implementation	Cost-Effectiveness

5. This sub-section provides summary information for each sector and region according to indicators that can be derived from the data base. It enables the agencies to present a summary of all of the projects that the agency has completed since the beginning of the Multilateral Fund. The data should be listed by disbursement method.

C. Cumulative Ongoing Projects

Sector/Region	Number of Projects	Funds Approved	Per Cent of Funds Disbursed	Average Months from Approval	Average Projected Time to Completion

6. This sub-section provides summary information for each sector and region according to indicators that can be derived from the data base. It enables the agencies to present a summary of all of the projects that the agency is currently implementing. The data should be listed by disbursement method.

V. Status of Agreements¹ and Project Preparation (where applicable), by country

A. Agreements to be signed/executed/finalized and when they will be ready for disbursing

B. Project Preparation by country, approved amount, and amount disbursed.

7. This section could begin with a few sentences about the subjects and should follow with a table on agreements and one on project preparation. Project preparation should be listed by country and by approval, i.e., if the Committee approved separate requests for project preparation for aerosols, foams, etc., each request should be listed separately under the country heading.

¹ Project documents represent agreements for some agencies.

VI. Administrative Issues (Operational, Policy, Financial, and Other Issues)

- A. Meetings Attended
- B. Interagency Co-operation
- C. Adjustments
- D. Other Issues

8. The agency will list those meetings attended and any interagency (including bilateral agencies) co-operation undertaken during the reporting period. This section also allows for adjustments to previous approvals and any other issue that the agency may wish to bring to the attention of the Committee.

Annex I Country Development and Institutional Strengthening Unit Highlights

9. This annex will be listed by country for the countries in which the implementing agency is involved. The first paragraph (about 200 words) will address highlights of projects and activities under agency implementation.

10. The second paragraph (about 200 words) will address the activities of institutional strengthening units whose funds are allocated by the concerned implementing agency. It will focus on the goals, objectives, and activities funded through the institutional strengthening unit allocation provided by the Executive Committee. The narrative should also address any additional requirements specified by the Committee in its decision concerning institutional strengthening renewal.

Annex II Data Base (note: completed, ongoing, closed, and transferred will be part of one data base). The data should be summarized per decision 17/22 by disbursement method.