

Distr.
GENERAL

برنامج
الأمم المتحدة
للبيئة



UNEP/OzL.Pro/ExCom/80/5

16 October 2017

ARABIC

ORIGINAL: ENGLISH

اللجنة التنفيذية للصندوق المتعدد الأطراف
لتنفيذ بروتوكول مونتريال
الاجتماع الثمانون
مونتريال، من 13 إلى 17 نوفمبر / تشرين الثاني 2017

الحسابات النهائية لعام 2016

المقدمة

1. تعرض هذه الوثيقة الحسابات النهائية للصندوق المتعدد الأطراف لعام 2016. ويتألف الملحق 1 من هذه الوثيقة من الجداول التالية:

- الجدول 1.1: بيان الإيرادات والنفقات
- الجدول 2.1: بيان الوضع المالي لعام 2016
- الجدول 3.1: نفقات الصندوق المتعدد الأطراف لعام 2016
- الجدول 4.1: الحسابات الفرعية للأنشطة التي يُديرها اليونديبي للفترة 1991-2016
- الجدول 5.1: الحسابات الفرعية للأنشطة التي يُديرها اليونيب للفترة 1991-2016
- الجدول 6.1: الحسابات الفرعية للأنشطة التي تُديرها اليونيدو للفترة 1991-2016
- الجدول 7.1: الحسابات الفرعية للأنشطة التي يُديرها البنك الدولي للفترة 1991-2016

2. يُعطي الجدول 1.1 معلومات عن المساهمات الموافق عليها ضمن فئة الإيرادات ويُشير إلى أن استخدام آلية سعر الصرف الثابت أدى إلى خسارة قدرها 16,193,000 دولار أمريكي في عام 2016، وهي أدنى من الخسارة المُسجّلة في عام 2015 والبالغة 20,718,000 دولار أمريكي. كما يمنح الجدول 1.1 البيانات الإجمالية حول نفقات الأمانة والوكالات المنفذة، بالإضافة إلى رصيد الصندوق الصافي في نهاية 2016.

3. يعرض الجدول 2.1 حالة التعهدات الطوعية المستحقة التي تبلغ قيمتها 7,962,091 دولار أمريكي. في عام 2016، وذلك بعد حسم مبلغ 181,316,470 دولار أمريكي. من مجموع المستحقات الإجمالية البالغة

وذلك كمؤونة للحسابات المشكوك بها بموجب المعايير المحاسبية الدولية للقطاع العام. كما يعكس قيمة أذونات الصرف المودعة للقبض والمصنفة على أنها مستحقات على الأمد القصير (3,573,000 دولار أمريكي.) وعلى الأمد الطويل (2,203,000 دولار أمريكي.) لمجموع إجمالي قدره 5,776,000 دولار أمريكي.

4. يعرض الجدول 3.1 النفقات الفعلية في ميزانية الأمانة لعام 2016 كما تمت الموافقة عليها بموجب المقرر 63/77(ب)(1). تعكس حسابات عام 2016 رصيدًا غير منفق قدره 1,451,566 دولار أمريكي. لم يتم الاستخدام منه في عام 2017 سوى مبلغ 62,808 دولار أمريكي. تم تكبده في عام 2016، ممّا أدى إلى إعادة مبلغ 1,388,758 دولار أمريكي. (1,345,650 دولار أمريكي. من ميزانية الأمانة و43,108 دولار أمريكي. من ميزانية الرصد والتقييم) إلى الاجتماع الثمانين.

5. تحتوي الجداول 4.1 إلى 7.1 على الحسابات النهائية للوكالات المنفذة التي قُدمت إلى أمين الخزانة في نهاية سبتمبر/أيلول 2017. بما أنّ الحسابات النهائية للوكالات المنفذة تم تقديمها بعد إغلاق حسابات اليونيب لعام 2016، لم يتم تدوين إلا الحسابات المؤقتة التي قُدمتها الوكالات المنفذة في يناير/كانون الثاني 2017 في حسابات اليونيب النهائية. يعرض الجدول 1 الفرق بين الحسابات النهائية والحسابات المؤقتة للوكالات المنفذة لعام 2016 حول النفقات والايادات الاجمالية الذي يجب تدوينه في حسابات عام 2017.

الجدول 1. الفوارق بين الحسابات النهائية والحسابات المؤقتة لعام 2016 حول النفقات والايادات الاجمالية (د.أ.).

الوكالة	الحسابات المؤقتة	الحسابات النهائية	الفرق
الايادات			
اليونديبي	853,253,376	853,563,045	309,669
اليونيب	307,544,558	307,681,124	136,566
اليونيدو	876,229,532	876,229,532	0
البنك الدولي	1,249,381,612	1,249,381,612	0
مجموع الايادات	3,286,409,078	3,286,855,313	446,235
النفقات			
اليونديبي	765,322,179	766,543,494	1,221,315
اليونيب	253,692,102	253,435,179	(256,923)
اليونيدو	751,761,553	752,127,645	366,092
البنك الدولي	1,205,627,566	1,205,627,566	0
مجموع النفقات	2,976,403,400	2,977,733,884	1,330,484

التوصيات

6. قد ترغب اللجنة التنفيذية في:

(أ) الإحاطة علمًا بالبيانات المالية النهائية للصندوق المتعدد الأطراف في 31 ديسمبر/كانون الأول 2016، التي جرى إعدادها وفق المعايير المحاسبية الدولية للقطاع العام، الواردة في الوثيقة UNEP/OzL.Pro/ExCom/80/5؛

(ب) والطلب من أمين الخزانة أن يدوّن، في حسابات الصندوق المتعدد الأطراف لعام 2017 الفوارق بين البيانات المالية المؤقتة للوكالات المنفذة لعام 2016 وبياناتها النهائية لعام 2016، كما هو وارد في الجدول 1 من الوثيقة UNEP/OzL.Pro/ExCom/80/5.

SCHEDULE I.1 MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
2016 STATEMENT OF INCOME AND EXPENDITURE ⁽¹⁾ (Thousands of United States dollars)			
INCOME	2016	2015	1991 - 2016
Agreed contributions ⁽²⁾	137,005	146,644	3,374,174
Interest income	820	1,694	216,815
Exchange gain/(loss) ⁽³⁾	(16,193)	(20,718)	(18,242)
Miscellaneous income	23	2	31,312
TOTAL INCOME	121,655	127,622	3,604,059
EXPENDITURE			
UNEP Managed Activities ⁽⁴⁾	16,047	9,009	256,168
UNDP Managed Activities ⁽⁴⁾	29,019	36,059	764,851
UNIDO Managed Activities ⁽⁴⁾	29,040	23,189	785,939
World Bank Managed Activities ⁽⁴⁾	53,547	47,883	1,205,737
Secretariat	6,287	5,542	116,389
Increase on bad debt provision	4,693	2,097	3,145
Exchange loss on outstanding promissory notes	0	1,417	5,067
TOTAL EXPENDITURE	138,633	125,196	3,137,296
Excess of income over expenditure	(16,978)	2,426	466,763
Prior period adjustments	3,340	30,843	(142,713)
Net excess of income over expenditure	(13,638)	33,269	324,050
Fund balance, beginning of period	337,688	304,419	0
Fund balance, end of period	324,050	337,688	324,050

⁽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⁾ Agreed contributions include: US \$887,000 voluntary contribution (cost differential) from the Government of Canada.

⁽³⁾ The exchange loss for 2015 is due to the use of the FERM.

⁽⁴⁾ 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 than 30 September of the following year.

SCHEDULE 1.2		
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL		
2016 STATEMENT OF ASSETS AND LIABILITIES		
(Thousands of United States dollars)		
ASSETS	2016	2015
Current assets		
Cash and term deposits	31,327	36,863
Voluntary pledges receivable*	7,962	11,427
Inter-fund balance receivable		
Other accounts receivable	1,521	
Other assets - deferred charges		
Promissory notes - short term	3,573	10,035
Advance or prepayments	163	113
Operating funds provided to implementing agencies - current	120,931	134,433
Other current assets		
TOTAL CURRENT ASSETS	165,477	192,871
Non current assets		
Investments	9,640	18,678
Promissory notes - long term	2,203	1,433
Operating funds provided to implementing agencies - non current	186,284	147,738
Property, plant and equipment	32	34
TOTAL NON CURRENT ASSETS	198,159	167,883
TOTAL ASSETS	363,636	360,754
LIABILITIES		
Accounts payable and accrued payables	14,819	319
Advance receipts	24,658	22,697
Employee benefits	109	50
TOTAL LIABILITIES	39,586	23,066
RESERVES AND FUND BALANCES		
Cumulative surplus		
TOTAL RESERVES AND FUND BALANCES	324,050	337,688
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	363,636	360,754

*The voluntary contribution receivable shown is the gross receivable; US \$189,278,561 less the cumulative provision to doubtful account amounting US \$181,316,470.

SCHEDULE 1.3

A. 2016 MLF EXPENSES

		Approved 2016 budget per ExCom decision 77/63 (A)	Revised 2016 budget within 20% limit transfers between line under the Chief Officer's authority (B)	Actual 2016 expenditures (UMOJA) (C)	Unspent balance 2016 (B) - (C) (D)	Rephase Fund to 2017, not to be returned (E)	To be returned to the Fund (D) - (F)	Comments
10	PERSONNEL COMPONENT							Staff expenditures are as recorded in UMOJA and taking into account staff member's pay slips earnings
1100	Project Personnel (Title & Grade)							
01	Chief Officer (D2)	266,960	266,960	265,853	1,107		1,107	
02	Deputy Chief Officer (D1)	263,456	263,456	227,949	35,508		35,508	Savings explained by staff member (SM) having retired in November 2016. Costs related to separation repatriation is still pending
03	Programme Management Officer (P3)	174,608	174,608	176,346	-1,738		-1,738	
04	Senior Project Management Officer (P5)	238,076	238,076	159,248	78,828		78,828	New SM joined in June 2016
05	Senior Project Management Officer (P5)	238,076	238,076	225,841	12,235		12,235	
06	Senior Project Management Officer (P5)	238,076	238,076	218,838	19,238		19,238	
07	Senior Project Management Officer (P5)	238,076	238,076	217,854	20,222		20,222	
08	Information Management Officer (P3)	210,510	210,510	183,076	27,434		27,434	Savings explained by change in dependency status.
09	Senior Administrative & Fund Management Officer (P5)*	213,604	213,604	222,939	-9,335		-9,335	Difference between P4 and P5 charged to the the Treasury fee
10	Senior Monitoring and Evaluation Officer (P5)	238,076	238,076	229,848	8,228		8,228	
11	Programme Management Officer (P2)	174,608	174,608	132,313	42,295		42,295	Unspent balance results from the overestimated 2015 unspent balance rephased to 2016
12	Information Network Officer (P3)	146,316	146,316	151,091	-4,775		-4,775	
14	Programme Management Officer (P3)	174,608	174,608	172,118	2,490		2,490	
15	Associate Administrative Officer (P2)	201,389	201,389	144,454	56,935		56,935	Unspent balance results from the overestimated 2015 unspent balance rephased to 2016
16	Associate Database Officer (P2)	202,464	202,464	150,304	52,160		52,160	Unspent balance results from the overestimated 2015 unspent balance rephased to 2016
1199	Sub-Total	3,218,904	3,218,904	2,878,069	340,835	-	340,835	
1200	Consultants						0	
01	Projects and technical reviews etc.	75,000	75,000	52,707	22,293		22,293	
	Administrative cost study	60,000	60,000	22,400	37,600	37,600	0	Unspent balance to be used in 2017 to complete the administrative cost study
1299	Sub-Total	135,000	135,000	75,107	59,893	37,600	22,293	
1300	Administrative Support Personnel						0	
02	Meeting Services Assistant (G7)	100,352	100,352	78,367	21,984		21,984	
03	Programme Assistant (G7)	121,579	121,579	36,862	84,717		84,717	Vacant post partially used for temporary assistance pending filing of the post in 2017
04	Programme Assistant (G5)	74,334	74,334	42,609	31,725		31,725	Encumbant took 4 months leave without pay leading to unspent balance
05	Programme Assistant (G5)	74,334	74,334	62,373	11,961		11,961	
06	Computer Operations Assistant (G6)	94,955	94,955	49,729	45,226		45,226	Vacant post partially used for temporary assistance pending filing of the post in 2017
07	Programme Assistant (G5)	78,564	78,564	68,828	9,736		9,736	
08	Secretary/Clerk, Administration (G6)	84,279	84,279	75,313	8,967		8,967	
09	Registry Clerk (G4)	64,213	64,213	58,565	5,647		5,647	
11	Programme Assistant, Monitoring & Evaluation (G5)	74,334	74,334	62,556	11,778		11,778	
12	IMIS Assistant (G6)	-	-	-	0		0	Post charged to the PSC
13	Programme Assistant (G5)	74,334	74,334	53,537	20,797		20,797	SM retired in September 2016
14	Programme Assistant (G5)	72,169	72,169	52,016	20,153		20,153	SM left the Secretariat in June 2016
15	Associate Human Resources Officer (G7)	-	-	-	-	-	0	Post charged to the PSC
	Sub-Total	913,449	913,449	640,757	272,692	-	272,692	
1330	Conference Servicing Cost							
1333	Meeting Services: ExCom	325,000	325,000	236,205	88,795		88,795	
1334	Meeting Services: ExCom	511,560	511,560	418,339	93,221		93,221	Unspent balance results from the overestimated 2015 unspent balance rephased to 2016
1335	Temporary Assistance	18,782	18,782	9,674	9,108		9,108	
1336	Other Meeting						0	
	Sub-Total	855,342	855,342	664,217	191,125	-	191,125	
1399	TOTAL ADMINISTRATIVE SUPPORT	1,768,791	1,768,791	1,304,974	463,817	-	463,817	

Note: Personnel costs under BLs 1100 and 1300 will be reduced by US \$274,447 based on 2016 actual cost differentials between staff cost in Montreal and staff cost in Nairobi covered by the Government of Canada.

* Difference in cost between P4 and P5 is to be charged to BL 2101.

		Approved 2016 budget per ExCom decision 77/63 (A)	Revised 2016 budget within 20% limit transfers between line under the Chief Officer's authority (B)	Actual 2016 expenditures (UMOJA) (C)	Unspent balance 2016 (B) - (C) (D)	Rephase Fund to 2017, not to be returned (E)	To be returned to the Fund (D) - (F)	
1600	Travel on official business							
	01 Mission costs	208,000	208,000	114,730	93,270		93,270	
	02 Network meetings (4)	50,000	50,000	0	50,000		50,000	Cost of travels of 2 network meetings included in budget line 1101 in 2016.
1699	Sub-Total	258,000	258,000	114,730	143,270	-	143,270	
1999	COMPONENT TOTAL	5,380,695	5,380,695	4,372,880	1,007,815	37,600	970,215	
20	CONTRACTUAL COMPONENT						0	
2100	Sub-contracts						0	
	01 Treasury services (Decision 59/51(b))	500,000	500,000	500,000	0		0	
	02 Corporate consultancies						0	
2200	Subcontracts						0	
	01 Various studies						0	
	02 Corporate contracts	-	-				0	
2999	COMPONENT TOTAL	500,000	500,000	500,000	-	-	0	
30	MEETING PARTICIPATION COMPONENT						0	
3300	Travel and DSA for Art 5 delegates to Exutive Committee meetings						0	
	01 Travel of Chairperson and Vice-Chairperson	15,000	15,000		15,000		15,000	No Chairman travel took place in 2016
	02 Executive Committee (2 in 2016)	227,809	227,809	220,309	7,500		7,500	
3999	COMPONENT TOTAL	242,809	242,809	220,309	22,500	-	22,500	
40	EQUIPMENT COMPONENT						0	
4100	Expendables						0	
	01 Office stationery	12,285	12,285	4,145	8,140		8,140	Difficulties in procurement requirements resulted in limited purchases
	02 Computer expendable (software, accessories, hubs, switches, memorv)	10,530	10,530	1,290	9,240	9,240	0	2016 expenditures recorded in 2017. Funds to be reallocated to 2017
4199	Sub-Total	22,815	22,815	5,436	17,379	9,240	8,139	
4200	Non-Expendable Equipment							
	01 Computers, printers	13,000	13,000	10,517	2,483		2,483	
	02 Other expendable equipment (shelves, furnitures)	5,850	5,850		5,850		5,850	Inadequate funding to initiate replacement of old office furnitures, leading to no use of the funding
4299	Sub-Total	18,850	18,850	10,517	8,333	-	8,333	
4300	Premises						0	
	01 Rental of office premises**	870,282	870,282	664,308	205,974		205,974	Savings due to exchange rate gain of the USD versus CAD
	Sub-Total	870,282	870,282	664,308	205,974	-	205,974	
4999	COMPONENT TOTAL	911,947	911,947	680,260	231,687	9,240	222,447	
50	MISCELLANEOUS COMPONENT						0	
5100	Operation and Maintenance of Equipment						0	
	01 Computers and printers, etc.(toners, colour printer)	8,100	8,100		8,100		8,100	
	02 Maintenance of office premises	8,000	8,000	6,516	1,484		1,484	
	03 Rental of photocopiers (office)	15,000	15,000	5,303	9,697		9,697	Savings due to exchange rate gain of the USD versus CAD
	04 Telecommunication equipment rental	8,000	8,000	7,116	884		884	
	05 Network maintenance	10,000	10,000	6,715	3,285	3,285	0	2016 expenditures recorded in 2017. Funds to be reallocated to 2017
5199	Sub-Total	49,100	49,100	25,651	23,449	3,285	20,164	
5200	Reproduction Costs						0	
	01 Executive Committee meetings and reports to MOP	10,710	10,710	4,262	6,448		6,448	Savings resulting from paperless meetings
5299	Sub-Total	10,710	10,710	4,262	6,448	-	6,448	
5300	Sundries						0	
	01 Communications	58,500	58,500	17,001	41,499	12,683	28,816	2016 expenditures recorded in 2017. Funded to be reallocated to 2017
	02 Freight charges	9,450	9,450	1,430	8,020		8,020	No meeting outside Montreal took place in 2016
	03 Bank charges	4,500	4,500	1,269	3,231		3,231	
	05 Staff training	20,137	20,137		20,137		20,137	No costs were incurred for staff training in 2016
	06 GST				0		0	
	07 PST				0		0	
	07 Depreciation and amortization			1,520	-1,520		-1,520	New budget line with IPSAS introduction not budgeted for in 2016
5399	Sub-Total	92,587	92,587	21,220	71,367	12,683	58,684	
5400	Hospitality and Entertainment						0	
	01 Hospitality costs	16,800	16,800	16,398	402		402	
5499	Sub-Total	16,800	16,800	16,398	402	-	402	
5999	COMPONENT TOTAL	169,197	169,197	67,532	101,665	15,968	85,697	
GRAND TOTAL		7,204,648	7,204,648	5,840,980	1,363,668	62,808	1,300,860	
	Programme support costs (9%)	356,570	356,570	311,780	44,790		44,790	Proportional to actual staff costs based on 9% PSC
COST TO MULTILATERAL FUND		7,561,218	7,561,218	6,152,760	1,408,458	62,808	1,345,650	
Previous budget schedule								

Increase/decrease						
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**Rental of premises will be offset by US \$579,964 (based on 2016) being covered by cost differential with Government of Canada leaving US \$52,890 to be charged to the MLF.

MONITORING AND EVALUATION BUDGET

MF/2100-98-61: Monitoring and Evaluation:		Approved 2016 budget per ExCom decision 75/9	Revised 2016 budget within 20% limit transfers between line under the Chief Officer's authority (B)	Actual 2016 expenditures (UMOJA) (C)	Unspent balance 2016 (B) - (C) (D)	Rephase Fund to 2017, not to be returned (E)	To be returned to the Fund (D) - (F)	Comments
1201	Projects and tech reviews etc./ Evaluation of the phase out of HCFC in the RAC Sector	117,570	117,570	98,652	18,918	0	18,918	
1202							0	
1203							0	
1601	Travel on official business	55,656	55,656	35,466	20,190	0	20,190	
5105	Miscellaneous	4,000	4,000		4,000	0	4,000	
PROJECT TOTAL		177,226	177,226	134,118	43,108	0	43,108	
GRAND TOTAL		7,738,444	7,738,444	6,286,878	1,451,566	62,808	1,388,758	

SCHEDULE 1.4			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNDP Managed Activities 1991 - 2016			
INCOME	2016	2015	1991-2016
Cash transferred from the Multilateral Fund	43,668,018	37,363,734	765,326,637
Promissory notes encashment			31,150,012
Interest and miscellaneous income earned and retained	350,000	505,346	56,776,727
TOTAL INCOME	44,018,018	37,869,080	853,253,376
TOTAL EXPENDITURE	28,260,762	36,817,215	765,322,179
EXCESS OF INCOME OVER EXPENDITURE	15,757,256	1,051,865	87,931,197
NET EXCESS OF INCOME OVER EXPENDITURE	15,757,256	1,051,865	87,931,197
Fund balance, beginning of period	72,173,941	71,122,076	0
Adjustment on prior period income and expenditure	0	0	0
Add excess of income over expenditure	15,757,256	1,051,865	87,931,197
Fund balance, end of period	87,931,197	72,173,941	87,931,197

SCHEDULE 1.5			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNEP Managed Activities 1991 - 2016			
INCOME	2016	2015	1991-2016
Cash transferred from the Multilateral Fund	21,703,457	23,095,824	296,959,276
Interest earned and retained	244,220	17,614	10,150,370
Other income			434,912
TOTAL INCOME	21,947,677	23,113,438	307,544,558
TOTAL EXPENDITURE	12,278,156	10,099,980	253,692,102
EXCESS OF INCOME OVER EXPENDITURE	9,669,521	13,013,458	53,852,456
Prior period adjustments	(1,653,333)	0	0
NET EXCESS OF INCOME OVER EXPENDITURE	8,016,188	13,013,458	53,852,456
Fund balance, beginning of period	45,836,268	32,822,810	0
Add excess of income over expenditure	8,016,188	13,013,458	53,852,456
Adjustment on prior period income and expenditure	0	0	0
Fund balance, end of period	53,852,456	45,836,268	53,852,456

SCHEDULE 1.6			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
UNIDO Managed Activities 1991 - 2016			
INCOME	2016	2015	1991-2016
Cash transferred from the Multilateral Fund	40,474,982	39,392,455	838,483,560
Interest and miscellaneous income earned and retained	248,449	338,670	37,745,972
TOTAL INCOME	40,723,431	39,731,125	876,229,532
TOTAL EXPENDITURE	26,186,492	27,030,991	751,761,553
EXCESS OF INCOME OVER EXPENDITURE	14,536,939	12,700,134	124,467,979
NET EXCESS OF INCOME OVER EXPENDITURE	14,536,939	12,700,134	124,467,979
Fund balance, beginning of period	109,931,040	97,230,906	0
Adjustment on prior year expenditure		0	0
Add excess of income over expenditure	14,536,939	12,700,134	124,467,979
Fund balance, end of period	124,467,979	109,931,040	124,467,979

SCHEDULE 1.7			
MULTILATERAL FUND FOR THE IMPLEMENTATION OF THE MONTREAL PROTOCOL			
World Bank Managed Activities 1991 - 2016			
INCOME	2016	2015	1991-2016
Cash transferred from the Multilateral Fund	32,139,574	44,530,331	1,170,647,920
Interest and miscellaneous income earned and retained (investment income)	542,150	143,569	78,733,692
TOTAL INCOME	32,681,724	44,673,900	1,249,381,612
TOTAL EXPENDITURE	53,547,819	47,771,646	1,205,627,566
EXCESS OF INCOME OVER EXPENDITURE	(20,866,095)	(3,097,746)	43,754,046
NET EXCESS OF INCOME OVER EXPENDITURE	(20,866,095)	(3,097,746)	43,754,046
Fund balance, beginning of period	64,620,141	67,717,887	0
Add excess of income over expenditure	(20,866,095)	(3,097,746)	43,754,046
Fund balance, end of period	43,754,046	64,620,141	43,754,046