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EXECUTIVE COMMITTEE OF
THE MULTILATERAL FUND FOR THE
IMPLEMENTATION OF THE MONTREAL PROTOCOL
Thirty-eighth Meeting
Rome, 20-22 November 2002

PROJECT BALANCES

Introduction

1. This document is prepared in compliance with Decisions 28/7 and 31/2(a) through which the Executive Committee requested reports on projects completed 12 months previously with remaining balances from funds approved for projects and other activities. It provides a summary of the submissions of the implementing agencies on projects with completed balances, the return of funds from cancelled projects, and other adjustments. The submissions of the implementing agencies are available upon request.

2. The document also addresses Decision 35/13(k) and 37/7(e) concerning the return of support costs from projects with savings and cancelled projects and Decision 36/4(d) and 37/7(d) concerning a possible performance indicator for financial completion of projects, and offsetting balances from projects completed 24 months previously.

Funds being returned to the 38th Meeting

3. The implementing agencies have indicated that they will be returning a total of US \$3,375,563 to the 38th Meeting. This sum arises from completed projects with balances, un-obligated funds from cancelled projects, and adjustments identified in the agencies' progress reports.

4. Table 1 indicates the level of funds being returned by agency.

Table 1

FUNDS RETURNED TO THE 38TH MEETING (US\$)

Agency	Funds from Completed Projects	Funds from Cancelled Projects	Adjustments	Total Funds to be Returned to the 38 th Meeting
UNDP	109,988	174,139	(344)	283,783
UNEP	0	174,000	0	174,000
UNIDO	1,126,686	619,502	23,900	1,770,088
World Bank	431,042	0	716,650	1,147,692
TOTAL	1,667,716	967,641	740,206	3,375,563

5. UNDP is requesting to be reimbursed US \$344 that was inadvertently overestimated on balances it previously returned associated with the following projects: GUA/REF/23/INV/16 (US \$327), MEX/FOA/22/INV/56 (US \$15), COS/REF/08/TAS/04 (US \$1) and PHI/SOL/19/INV/46 (US \$1).

6. UNIDO requested the reimbursement of US \$20,000 for a foam sector project preparation activity in Turkey (TUR/FOA/31/PRP/67) since it returned these funds to two different Executive Committee Meetings. UNIDO is returning US \$43,900 for the institutional strengthening project in Egypt (EGY/SEV/21/INS/61) due to a data discrepancy.

7. The World Bank is returning US \$305,967 of the US \$572,974 approved for the Maharaja International refrigeration project (IND/REF/22/INV/125) due to a change in ownership and US \$410,683 for the Lobato San Luis refrigeration project in Argentina (ARG/REF/23/INV/69). It should be noted that a partial return of US \$220,660 for this project in Argentina was noted in Decision 32/66 due to a technology change, but the funds were not deducted from the transfers to the Bank at the 32nd Meeting.

Projects with Balances by the Year the Project was completed

8. Table 2 indicates the number of projects with balances that are still being held by the implementing agencies, and the years that they were completed.

Table 2

BALANCES HELD BY YEAR OF PROJECT COMPLETION

Year Completed	Number of Projects and Amount of Balances by Agency									
	UNDP		UNEP		UNIDO		World Bank		TOTAL	
	Number	US \$	Number	US \$	Number	US \$	Number	US \$	Number	US \$
1995	1	434	0	0	0	0	0	0	1	434
1996	3	25,921	0	0	0	0	0	0	3	25,921
1997	1	63	0	0	0	0	0	0	1	63
1998	6	72,986	0	0	4	1,060,337	0	0	10	1,133,323
1999	25	565,026	0	0	4	486,810	3	211,318	32	1,263,154
Projects completed over 2 years	36	664,430	0	0	8	1,547,147	3	211,318	47	2,422,895
2000	60	949,815	0	0	2	161,955	5	781,803	67	1,893,573
2001	39	1,587,839	0	0	4	185,445	3	153,006	46	1,926,290
TOTAL	135	3,202,084	0	0	14	1,894,547	11	1,146,127	160	6,242,758

* Projects with balances of a few dollars (up to 5) were not included.

9. Table 2 shows that implementing agencies had balances totalling US \$6,242,758 for projects completed 12 months previously. There were 47 projects with balances from projects completed over 2 years previously totalling US \$2,422,895. The amount of balances for projects completed 2 year previously is lower than the amount reported held for these projects to the 37th Meeting (US \$3,819,863 for 113 projects).

10. UNIDO was able to financially close 85 of the 100 completed projects which showed balances. Both UNDP and UNIDO indicated that they were working to financially close their completed projects with remaining balances.

11. At its 36th and 37th Meetings, the Executive Committee considered proposals to address the fact that balances were being held longer than 12 months after project completion as required by Decision 28/7(a). Proposals considered thus far by the Committee included adding a new performance indicator for financial completion of projects and offsetting the amount of balances for projects approved over two years previously against new project approvals. The Executive

Committee indicated some concern that the offsetting of balances against project approvals would impact the initiation of projects critical to compliance.

12. The Secretariat requested the implementing agencies to consider other options for addressing the 12-month return policy of Decision 28/7(a) including:

- (a) Withholding the balances from projects completed 24 months previously from new agency support cost approvals;
- (b) Authorizing the Secretariat to conduct random audits of projects with balances held more than 12 months previously and report back to the Executive Committee;
- (c) Withholding 10 per cent of agency support costs from new project approvals until financially completed project completion reports are submitted and projects balances are returned.

13. UNDP and UNIDO did not agree to any of these options noting their agreements with the Executive Committee in particular paragraphs 5, 13 and 17 among others. Paragraph 5 states that “the Trust Fund shall be charged with a percentage of all project expenditures made from the Trust Fund, which amounts shall be specified in the approved project documents and work programmes.” Therefore any stipulation of withholding 10 per cent of agency support costs from new project approvals would have to be stipulated in the approved project documents of new projects. However, UNDP and UNIDO also pointed to paragraph 17 of their agreements with the Executive Committee that states that “notwithstanding the completion of the projects financed from the Special Account, the implementing agency shall continue to hold unutilised contributions-payments until all commitments and liabilities incurred in implementation of the projects have been satisfied and project activities brought to an orderly conclusion.” UNDP noted that there was no reference in the Agreement to a time period for the return of funds.

14. The agencies’ responses would seem to suggest that the Agreement allows an indefinite amount of time to hold unutilised funds that would be contrary to good accounting practices. UNEP for example requires that its contractors close their accounts within 12 months.

15. Concerning possible random audits, UNDP and UNIDO cited paragraph 13 of the agreements that states that “the accounts shall be subject to the internal and external auditing procedures provided in the financial regulations, rules and directives of their agencies”. Consequently, UNDP indicated that the Executive Committee could not decide to audit it while UNIDO indicated that the Executive Committee would have to retain UNIDO’s external auditors for any such audit.

16. UNEP proposed that a new performance indicator for agencies based on the timely submission of project completion reports and the timely return of balances from completed projects might be considered as an appropriate incentive for the agencies to comply with the decisions of the Executive Committee.

17. The World Bank indicated that the Bank would not be able to perform implementation activities if it does not have the resources to do so on new projects. The Bank noted that it was important for the Committee to understand the reasons why it has not returned balances for its projects. It listed the following reasons:

- Receipts not provided which would indicate new production has commenced;
- A commitment on the part of the enterprise was not fulfilled;
- A series of mishaps and difficulties experienced by one enterprise for which not providing funding could jeopardise sustainable conversion; and
- Disagreements on the level of technical services provided to enterprises by consultants.

18. The Bank indicated that its financial intermediaries had held back final disbursements for reasons directly pertinent to achieving the overall objectives of the projects. It stated that it was important to highlight the contradictory signals implementing agencies are receiving since punitive actions are being considered that could have dire effects on the implementing agencies role as a custodian of Multilateral Fund resources and an agent charged in ensuring that all commitments have been reached.

19. It should be recalled that the Executive Committee has previously identified the possibility that the problem of completed projects with balances was related to the definition of completion. At its 35th Meeting, the Executive Committee noted with concern that it appeared that projects had been prematurely classified as completed although they had not been completed and requested the agencies to adhere strictly to Decision 28/2 when classifying all projects as completed” (Decision 35/12(c)). Implementing agencies are fully in control of the balances that they hold on projects that they indicate are completed. They firstly determine project duration in all but a very few cases. They then report when a project is completed. They also report if balances are held. If the project is not completed, there is no issue of balances. The issue of balances only arises after the agency designates the project as completed.

20. As mentioned above, the amount of balances being held from projects completed over two years ago has been reduced since the 37th Meeting. Implementing agencies should continue to reduce these balances and close as many accounts that can be closed as a matter of urgency. The Executive Committee may wish to monitor these balances at its subsequent meetings to determine if the balances continue to be reported 12 months after project completion. Implementing agencies should re-assess the status of their completed projects with balances and re-classify projects as ongoing if Decision 26/2 has not been fully complied with. If the balances, however, increase, the Executive Committee may wish to include clauses in all new project approvals requiring that 10 per cent of support costs are withheld in the name of the implementing agencies until the project balance is returned along with a financially completed project completion report.

Obligated and Un-obligated Balances

21. The amounts of balances classified as obligated and un-obligated are as follows for the four implementing agencies:

Table 3

OBLIGATED AND UN-OBLIGATED BALANCES BY AGENCY

Agency	Obligated Balances	Un-obligated Balances
UNDP	1,424,002	3,942,696
UNEP	0	0
UNIDO	2,003,910	160,257
World Bank	1,146,127	0
TOTAL	4,574,039	4,102,953

22. Two of the four implementing agencies indicated that there were no un-obligated balances. The Secretariat requested these two agencies to verify that the definition being used is consistent with that of UNEP/OzL.Pro/ExCom/31/6 namely, an obligation is an amount charged to a project as expenditure on a certain item in the year it was raised, but which has not yet been paid as a cash disbursement. A liquidated obligation is a cash disbursement. An un-liquidated obligation is a commitment to pay something that has yet to be paid. The two agencies verified their use of the definition.

Agency support costs

23. At its 35th Meeting, the Executive Committee decided to request implementing agencies to return all agency support costs associated with remaining funds from projects, and if expenditures had been incurred from this cost, the implementing agencies should provide an explanation and return the balance of funds (Decision 35/13(k)). The following table presents the level of agency support costs being returned to the 38th Meeting.

Table 4

ADMINISTRATIVE SUPPORT COSTS RETURNED TO THE 38TH MEETING (US\$)

Agency	Funds from Completed Projects	Funds from Cancelled Projects	Adjustments	Total Funds to be Returned to the 38 th Meeting
UNDP	14,020	22,638	(6,190)	30,468
UNEP	0	22,620	0	22,620
UNIDO	146,387	80,535	5,707	232,629
World Bank	9,197		81,013	90,210
TOTAL	169,604	125,793	80,530	375,927

24. UNDP is requesting the reimbursement of US \$6,190 for:

- Support costs inadvertently returned for the following projects: BRA/FOA/22/INV/70 (US \$913), BRA/FOA/25/INV/109 (US \$1,115), and COL/SEV/24/INS/25 (US \$411);
- Amounts of support costs higher than required for the following projects: CPR/FOA/22/INV/202 (US \$457), GUA/REF/23/INV/16 (US \$43) and MEX/FOA/22/INV/56 (US \$2); and
- Support costs that were returned to two Executive Committee meetings for the following projects: BRA/FOA/28/INV/137 (US \$1,839) and BRA/FOA/25/INV/101 (US \$1,410).

25. UNIDO is returning US \$5,707 for a project with a financial data discrepancy for the institutional strengthening project in Egypt (EGY/SEV/21/INS/61).

26. The World Bank is returning US \$41,988 in support costs for the refrigeration project in Argentina (ARG/REF/23/INV/69) that includes \$28,686 that was obligated to be returned according to the Decision 32/66, however, that amount was not deducted by the Treasurer. It is also returning the agency support costs (US \$39,025) corresponding to the adjustment for the Maharaja International refrigeration project (IND/REF/22/INV/125).

Return of agency support costs from the World Bank

27. Pursuant to Decision 35/13(k), the World Bank provided in its report to the 36th Meeting explanations about the amount of agency support costs incurred against cancelled projects, which are generally due to its disbursement to its local financial intermediary of funds for the appraisal of projects after the Committee approves the project, but before the Bank clears the project for implementation. The World Bank also indicated that the agency fee charges against savings in project budgets should not be returned since the full project was implemented and has requested that the agency support costs against savings should be returned to the Bank for those projects where the Secretariat had deducted such amounts from transfers to the Bank by the Treasurer. In its report to the 37th Meeting, the World Bank indicated that it had already explained why it was not returning support costs for all cancelled projects and all projects with savings. Following that report, the Executive Committee requested the World Bank to return agency support costs for all project savings and cancelled projects as stipulated in Decision 35/13(k) (Decision 37/7(e)). In its submission to the 38th Meeting, the World Bank again did not return support costs for all projects with savings and all cancelled projects. It justified this action as “Project implemented in full; all services in implementation, monitoring and reporting provided by the Bank and due diligence exercised.”

28. The Secretariat provided a list of projects for which support costs had not been returned. The total amount due from the World Bank for these projects is US \$1,650,726 as indicated in Annex I, by project code and amount due. It requested the World Bank to specify any actual costs that can be directly related to the specific projects, for example, a disbursement to its local

financial intermediary of funds for the appraisal of projects after the Committee had approved the project, but before the Bank cleared the project for implementation.

29. In response to the Secretariat's request for the return of US \$ US \$1,650,726 in support costs, the World Bank indicated that it considered the explanations it had provided according to Decisions 35/13(k) and 37/7(e) sufficient, absent any further direction by the Executive Committee as to the level of detail required. The Bank indicated cases where its records indicated that it had returned funds through transfers to the Treasurer, but the Secretariat's records do not indicate the funds as having been returned. The Bank also indicated in some cases where it kept support costs. This information is also provided in Annex I.

30. It should be underscored that if any of the other three agencies had balances from savings or cancelled projects, the full amount associated with agency support costs was returned. It is only the World Bank that has not followed this practice. Therefore, the Executive Committee may wish to withhold US \$1,650,726 from fund transfers to the World Bank at the 38th Meeting since insufficient detail was provided by the World Bank for not returning these support costs and any further consideration of this matter should be made contingent on the World Bank providing information required by the Secretariat for its assessments of the Bank's compliance with Decision 35/13(k).

RECOMMENDATIONS

The Sub-Committee on Monitoring, Evaluation, and Finance may wish to consider recommending to the Executive Committee to:

1. Note the report on project balances contained in UNEP/OzL.Pro/ExCom/38/10.
2. Note the levels of funds being returned to the 38th Meeting totalling US \$3,375,563 plus support costs as follows by agency: US \$283,783 from UNDP and agency support costs of US \$30,468; US \$174,000 from UNEP and agency support costs of US \$22,620; US \$1,770,088 from UNIDO and agency support costs of US \$232,629 and US \$1,147,692 from the World Bank and agency support costs of US \$90,210.
3. Note that implementing agencies had balances totalling US \$2,422,895 excluding support costs from projects completed over two years ago: UNDP (US \$664,430 plus support costs); UNIDO (US \$1,547,147 plus support costs); and the World Bank (US \$211,318 plus support costs) and urge implementing agencies to re-assess the status of their completed projects with balances and re-classify in its report to the 39th Meeting projects as ongoing if Decision 26/2 has not been fully complied with and reconsider the matter if balances from projects completed two years previously do not continue to be reduced.
4. Withhold US \$1,650,726 from fund transfers to the World Bank at the 38th Meeting since insufficient detail was provided by the World Bank for not returning these support costs and any further consideration of this matter should be made contingent on the World

Bank providing information required by the Secretariat for its assessments of the Bank's compliance with Decision 35/13(k).

Annex I

AGENCY SUPPORT COSTS DUE FROM THE WORLD BANK

Correct Code	Total Funds Returned	Total Support Costs Returned	Total Support Costs should be Returned	World Bank – Support Costs already Deducted by the Secretariat on New Approvals (according to the Administration Officer of the Secretariat)	World Bank - Meeting	World Bank - Support Costs Kept
Adjustment for Chile	92,206	0	0			
ARG/REF/15/INV/16	459,396	0	0			
ARG/REF/15/INV/16	459,396	0	0			
ARG/REF/15/INV/18	1,444,783	0	0			
ARG/REF/15/INV/20	1,769,660	0	0			
ARG/REF/15/INV/21	2,958,620	0	0			
ARG/REF/18/INV/35	567,590	0	73,787			
ARG/REF/18/INV/36	1,040,264	0	135,234			
ARG/REF/18/INV/40	1,400,728	0	182,095			
ARG/REF/23/INV/68	99,292	0	12,908	12,908	32	
ARG/REF/23/INV/69	410,683	41,988	53,389			
ARG/REF/23/INV/70	550,400	0	71,552			
BRA/FOA/15/INV/16	12,710	0	0			
BRA/FOA/18/INV/30	2,016	0	262			262
BRA/FOA/18/INV/33	2,078	0	270	270	32	
BRA/FOA/18/INV/34	61,716	0	8,023	8,023	22	
BRA/REF/07/INV/06	530,000	0	0			
BRA/REF/07/TAS/07	1,980,000	0	0			
BRA/REF/15/INV/18	776,471	0	0			
BRA/REF/18/INV/35	176,986	0	23,008			
BRA/REF/18/INV/35	33,320	0	4,332	23,008	21	
BRA/REF/19/INV/48	200,188	0	26,024	26,024	32	
BRA/REF/19/INV/49	93,750	0	12,188	12,188	32	
BRA/REF/19/INV/51	149,050	19,377	19,377			
BRA/REF/20/INV/55	145,442	0	18,907	18,907	32	
BRA/REF/20/INV/56	23,113	0	3,005	3,005	32	
BRA/SOL/18/INV/38	308,215	40,068	40,068			
BRA/SOL/19/INV/52	317,492	0	41,274	41,274	23	
CHI/FOA/07/INV/28	32,000	0	0			
CHI/FOA/07/INV/29	20,000	0	0			
CHI/REF/07/INV/24	2,305	0	0			
CHI/SEV/07/TRA/11	14,033	0	0			
COL/FOA/26/INV/31	70,862	4,606	9,212			4,606
CPR/ARS/13/INV/79	319	0	0			
CPR/FOA/10/INV/46	443,100	0	0			
CPR/FOA/13/INV/75	1,292	0	0			
CPR/FOA/15/INV/83	37	0	0			
CPR/FOA/18/INV/140	83	0	11			11

Correct Code	Total Funds Returned	Total Support Costs Returned	Total Support Costs should be Returned	World Bank – Support Costs already Deducted by the Secretariat on New Approvals (according to the Administration Officer of the Secretariat)	World Bank - Meeting	World Bank - Support Costs Kept
CPR/FOA/20/INV/174	1,899,230	246,900	246,900			
CPR/FOA/27/INV/269	436,100	30,527	56,693			56,693
CPR/FOA/28/INV/296	534,534	37,417	68,799			68,799
CPR/FOA/29/INV/324	498,400	34,888	64,792			64,792
CPR/FOA/31/INV/363	420,525	29,436	54,668			54,668
CPR/HAL/21/PRP/187	500	0	65			
CPR/PRO/13/INV/76	730,880	0	0			
CPR/REF/13/INV/70	82,008	0	0			
CPR/REF/13/INV/71	10	0	0			
CPR/REF/15/INV/107	1,000	0	0			
CPR/REF/16/INV/113	27	0	0			
CPR/REF/18/INV/149	202,829	0	26,368			26,368
CPR/REF/18/INV/150	30	0	4			4
CPR/REF/23/INV/235	1,237,663	0	160,896			
CPR/REF/25/INV/251	1,267,638	88,735	164,793			76,058
ECU/ARS/09/INV/12	365,172	0	0			
EGY/REF/08/INV/08	950,000	0	0			
GLO/ARS/10/TAS/44	253,000	0	0			
GLO/SEV/12/TAS/52	17	0	0			
GLO/SEV/23/PRP/149	275,600	0	35,828	35,828	24	
GLO/SEV/30/PRP/203	70,000	9,100	9,100			
IDS/ARS/11/TAS/10	18,915	0	0			
IDS/FOA/11/INV/07	22,725	0	0			
IDS/FOA/11/INV/08	62,963	0	0			
IDS/FOA/11/INV/09	0	0	0			
IDS/FOA/11/TAS/11	1,987	0	0			
IDS/FOA/13/INV/18	3,847	0	0			
IDS/FOA/15/INV/21	154,145	0	0			
IDS/FOA/15/INV/30	206,578	0	0			
IDS/FOA/23/INV/76	532,200	10,644	69,186			58,542
IDS/OTH/21/INV/51	607,000	0	78,910	78,910	30	
IDS/REF/15/INV/22	97,090	0	0			
IDS/REF/15/INV/23	30,268	0	0			
IDS/REF/15/INV/26	30,847	0	0			
IDS/REF/18/INV/36	-258	0	-34	381	32	
IDS/REF/18/INV/36	2,932	0	381			
IDS/REF/20/INV/00	15,066	0	1,959			
IDS/REF/20/INV/48	163,820	21,297	21,297			
IDS/REF/21/INV/52	320,243	41,632	41,632			
IDS/REF/23/INV/72	11,703	0	1,521			1,521
IDS/REF/23/INV/74	9,377	0	1,219			1,219
IDS/REF/23/INV/79	77,613	0	10,090	10,090	32	
IDS/SEV/12/TRA/14	701	0	0			
IDS/SOL/18/INV/39	169	0	22	22	30	

Correct Code	Total Funds Returned	Total Support Costs Returned	Total Support Costs should be Returned	World Bank – Support Costs already Deducted by the Secretariat on New Approvals (according to the Administration Officer of the Secretariat)	World Bank - Meeting	World Bank - Support Costs Kept
IDS/SOL/18/INV/40	83,200	10,816	10,816			
IDS/SOL/20/INV/50	125,383	0	16,300			16,300
IND/ARS/22/INV/114	7,545	156	981			
IND/ARS/22/INV/119	16,195	0	2,105			
IND/ARS/22/INV/139	3,903	0	507			507
IND/ARS/22/INV/141	4,040	0	525			525
IND/FOA/11/INV/13	93,867	0	0			
IND/FOA/11/INV/14	269,652	0	0			
IND/FOA/13/INV/23	8,064	0	0			
IND/FOA/18/INV/54	14,893	0	1,936			1,936
IND/FOA/18/INV/55	563	0	73	73	30	
IND/FOA/18/INV/57	239,320	0	31,112	31,112	21	
IND/FOA/19/INV/77	38,657	0	5,025			
IND/FOA/19/INV/84	26	0	3			
IND/FOA/19/INV/85	146,450	19,039	19,039			
IND/FOA/19/INV/86	546	0	71			71
IND/FOA/19/INV/88	4,225	0	549			549
IND/HAL/18/INV/60	247,482	36,980	36,980			
IND/REF/10/INV/08	155,860	0	0			
IND/REF/10/INV/09	320,449	0	0			
IND/REF/11/INV/12	55,496	0	0			
IND/REF/12/INV/15	16,905	0	0			
IND/REF/13/INV/24	25,806	0	0			
IND/REF/18/INV/61	5,660	0	736			736
IND/REF/18/INV/62	11,574	0	1,505			
IND/REF/19/INV/89	2,428	0	316			
IND/REF/19/INV/90	10,400	0	1,352			1,352
IND/REF/19/INV/93	9,611	0	1,249			1,249
IND/REF/19/INV/94	6,586	0	856			856
IND/REF/20/INV/105	3,495	0	454			
IND/REF/20/INV/106	1,539	0	200			200
IND/REF/22/INV/116	90,669	1,813	11,787			
IND/REF/22/INV/120	166	0	22			22
IND/REF/22/INV/121	111,557	0	14,502			
IND/REF/22/INV/122	28,297	0	3,679			
IND/REF/22/INV/125	305,967	39,025	39,776			
IND/REF/22/INV/131	189	0	25			
IND/REF/23/INV/152	9,100	0	1,183			
IND/REF/23/INV/160	136	0	18			
IND/REF/25/INV/180	773	0	100			
IND/REF/27/INV/204	567,922	66,795	66,795			
IND/SEV/12/PRP/20	69,292	0	0			
IND/SEV/16/PRP/142	70,000	0	0			
IND/SOL/13/INV/26	22,298	0	0			

Correct Code	Total Funds Returned	Total Support Costs Returned	Total Support Costs should be Returned	World Bank – Support Costs already Deducted by the Secretariat on New Approvals (according to the Administration Officer of the Secretariat)	World Bank - Meeting	World Bank - Support Costs Kept
IND/SOL/22/INV/112	25,985	0	3,378			
MAL/FOA/19/INV/86	6,500	0	845			
MAL/FOA/19/INV/87	6,500	0	845			
MAL/HAL/06/INV/04	1,150	0	0			
MAL/REF/06/TAS/05	1,845	0	0			
MAL/REF/15/INV/51	7,496	0	0			
MAL/REF/18/INV/75	420,628	0	54,682	24,057	30	
MAL/REF/18/TAS/77	118,061	3,436	15,348			
MAL/SOL/18/INV/80	144,447	0	18,778			
MEX/MUS/04/TRA/04	126,208	0	0			
MEX/REF/05/TRA/07	252,246	0	0			
PAK/FOA/26/INV/30	0	0	0	295	32	
PAK/FOA/26/INV/30	2,272	0	295			
PAK/REF/25/INV/26	477,894	0	62,126	31,063		31,063
PAK/REF/25/INV/27	457,815	0	59,516	29758		29,758
PAK/REF/26/INV/31	127,804	8,308	16,615			8,307
PHI/OTH/09/INV/18	267,640	0	0			
PHI/REF/09/INV/07	46,000	0	0			
PHI/REF/09/INV/08	37,061	0	0			
PHI/REF/09/INV/09	1,067	0	0			
PHI/REF/19/INV/45	51,009	0	6,631			
PHI/REF/19/INV/45	423,026	62,486	63,117			
PHI/REF/9/INV/09	203,152	0	0			
PHI/SEV/16/PRP/36	70,000	0	0			
PHI/SOL/09/INV/12	710,000	0	0			
PHI/SOL/09/INV/13	34,141	0	0			
PHI/SOL/09/INV/14	72,998	0	0			
THA/FOA/23/INV/72	36,500	0	4,745	4,745	30	
THA/FOA/23/INV/74	4,613	0	600			600
THA/FOA/23/INV/86	20,563	0	2,673			2,673
THA/FOA/25/INV/95	21,957	0	2,854			2,854
THA/FOA/27/INV/108	8,750	0	1,138			1,138
THA/FOA/27/INV/109	117,923	15,330	15,330			
THA/FOA/27/INV/110	12,500	0	1,625			1,625
THA/FOA/27/INV/111	200	0	26			
THA/FOA/27/INV/115	6,500	0	845			
THA/FOA/28/INV/130	3,759	0	489			
THA/REF/10/INV/17	131,273	0	0			
THA/REF/10/INV/18	436,034	0	0			
THA/REF/10/INV/19	1,269,071	0	0			
THA/REF/10/INV/20	245,405	0	0			
THA/REF/10/INV/21	330,207	0	0			
THA/REF/10/INV/22	85,630	0	0			
THA/REF/19/INV/52	212,900	27,677	27,677			

Correct Code	Total Funds Returned	Total Support Costs Returned	Total Support Costs should be Returned	World Bank – Support Costs already Deducted by the Secretariat on New Approvals (according to the Administration Officer of the Secretariat)	World Bank - Meeting	World Bank - Support Costs Kept
THA/REF/20/INV/58	64,123	0	8,336	4,583	30	3,753
THA/REF/20/INV/60	200,859	0	26,112	22,543	30	3,569
THA/REF/21/INV/61	84,285	2,529	10,957	5,235	30	5,722
THA/REF/21/INV/62	19,224	1,263	2,499	1,263	30	
THA/REF/23/INV/82	8,258	0	1,074			1,074
THA/SOL/10/INV/12	232,835	0	0			
THA/SOL/10/INV/13	41,204	0	0			
THA/SOL/10/INV/14	472,605	0	0			
THA/SOL/10/INV/15	14,000	0	0			
THA/SOL/15/INV/40	32,600	0	0			
THA/SOL/19/INV/53	186,487	24,243	24,243			
TUR/FOA/22/INV/24	5,177	0	673	93	30	580
TUR/FOA/22/INV/28	104	0	14			14
TUR/FOA/24/INV/38	373	0	48			48
TUR/FOA/24/INV/44	22,079	0	2,870			2,870
TUR/FOA/28/INV/55	20,000	0	2,600			2,600
TUR/HAL/30/PRP/62	5,000	650	650			
TUR/REF/07/TAS/04	70,920	0	0			
TUR/REF/08/INV/07	10,484	0	0			
TUR/REF/15/INV/12	17,565	0	0			
TUR/REF/15/INV/13	6,407	0	0			
TUR/REF/18/INV/19	500,664	0	65,086	65,086	28	
TUR/SEV/8/INS/06	33,157	0	0			
URU/FOA/15/INV/10	220,300	0	0			
URU/FOA/15/INV/14	0	0	0			
URU/REF/15/INV/11	0	0	0			
VEN/FOA/07/INV/05	38,322	0	0			
VEN/REF/08/INV/08	851,000	0	0			
VEN/REF/08/INV/11	65,000	0	0			
VEN/REF/11/INV/20	2,000	0	0			
ZIM/REF/20/INV/07	15,061	0	1,958			
ZIM/REF/20/INV/09	88,275	11,476	11,476			
Total	41,815,973	988,637	2,639,363	490,746		536,094
Total Amount due according to the Secretariat			1,650,726			
