

NATIONAL INTEGRATED PROTECTED AREAS PROGRAMME

NIPAP

A special Project of the Department of Environment and Natural Resources
supported with a grant from the European Union (B7-5041/93/20)

Final Financial Report

Covering the Period September 1995 to 15 March, 2001

This report was prepared with the financial assistance from the Commission of the European Communities. The views expressed herein are those of the Project technical staff and consultants, and do not represent any official view of the Commission.

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1 INTRODUCTION

This Final Financial Report is the complement to the Final Technical Report and covers the whole period of the National Integrated Protected Areas Programme (NIPAP) from September 1995 to 15th March 2001. The last audit report of the auditing agency Joaquin Cunanan & Co. will cover the period from 1st January to 15th March 2001. The EC Delegation in Manila will specifically audit the period from 16th March to 31st March.

This Final Financial Report is also covering the Six Month Extension period as mentioned in the Six Month Extension Work Plan and Budget.

2 FINANCIAL TABLES

The **Appendices 1 and 3** are presenting the expenses from 1st January to 15th March 2001 compared to the second quarterly budget of the Six Month Extension Work Plan and Budget, in pesos and in euros, for the EC Grant and the GOP Counterpart Fund.

The **Appendices 2 and 4** are presenting the cumulative expenses from 1st October 2000 to 15th March 2001 compared to the budget of the Six Month Extension Work Plan and Budget, in pesos and in euros, for the EC Grant and the GOP Counterpart Fund.

The **Appendices 5 and 6** are presenting the cumulative expenditures from the very beginning of the Project up to 15th March 2001, compared with the 5.5 Year Budget as mentioned in the Rider no2, in Peso and in Euro. The Appendix 6 is more particularly valuable showing the remaining Budget in Euros, when the cumulative expenditures are deducted from the 5.5 Year Budget.

The **Appendix 7** is giving a detailed cumulative view per sub-budget lines of the expenditures and of the last Quarter of the Six Month Extension Budget, compared with the 5.5 Year Budget as mentioned in the Rider no2, for the EU Grant only.

The **Appendix 8** is mentioning the Cash Flow of the EC Funds on 15th March 2001.

The **Appendix 9** is mentioning the VAT receivable from the DENR. The reimbursement of the VAT from the GOP Counterpart Fund is still on process.

3 FINANCIAL SUMMARY

3.1 SIX MONTH FINANCIAL SUMMARY

The financial figures of the period from 1st January to 15th March 2001 are non-audited figures. The expenditures in Euros for this period are reported with the official average exchange rate advised by the EC Delegation for the Annual Report 2000 of 1 Euro = 43.883 Pesos.

The financial reports of the DENR are providing NIPAP with the GoP expenditures (obligations incurred) acknowledged by the official signature of the authorized Accounting Officer.

At the time the present report was closed we could not receive the latest GOP figures regarding the last Quarter of the Six Month Extension period.

As shown in Appendices 1 & 3, the expenditures for the last Quarter of the Six Month Extension period (EU Grant + GoP Counterpart Funds) amount PhP 15,691,166 (Euros 357,568). The rate of utilisation in Euros is 175.3 % of the Quarterly Budget allocation. The EC Grant quarterly expenditures amount PhP 15,691,166 (Euros 357,568). The rate of utilisation in Euros is 47.2 % of the Quarterly Budget allocation.

As shown in Appendices 2 & 4, the cumulative expenditures (EU Grant + GoP Counterpart Funds) amount PhP 35,707,887 (Euros 813,707). The rate of utilisation in Euros is 73.0 % of the Six Month Budget allocation. The EC Grant Six Month Cumulative expenditures amount PhP 28,153,195 (Euros 641,551). The rate of utilisation in Euros is 75.0 % of the Six Month Budget allocation.

3.2 FIVE AND HALF YEAR FINANCIAL SUMMARY

As shown in the Appendix 6:

- The EC expenditures in the ***Field Activities Budget Line*** have been respectively 76.5 % of the Rider no 2 EC Budget.
The cumulative expenditures (EU Grant + GoP Counterpart Funds) have been 73.6 % of the Five and Half Year Budget.
- The EC expenditures in the ***Training, Education and Surveys Budget Line*** have been respectively 58.4 % of the Rider no 2 EC Budget.
The cumulative expenditures (EU Grant + GoP Counterpart Funds) have been 62.6 % of the Five and Half Year Budget.
- The EC expenditures in the ***Vehicles & Equipment Budget Line*** have been respectively 94.0 % of the Rider no 2 EC Budget.
The cumulative expenditures (EU Grant + GoP Counterpart Funds) have been 96.4 % of the Five and Half Year Budget.
- The EC expenditures in the ***Personnel and Recurrent Costs Budget Line*** have been respectively 96.5 % of the Rider no 2 EC Budget .
The cumulative expenditures (EU Grant + GoP Counterpart Funds) have been 94.8 % of the Five and Half Year Budget.

In **Appendices 1, 2, 3, 4 and 7**, the Sub-Budget Lines 4.1 and 4.2 (PMO staff Technical and PMO staff Administrative) have been consolidated under the Sub-Budget Line 4.2. This is because the breakdown of expenses between technical and administrative staff was not done since the very start of the project in the accounting system, for technical reasons. The expenditures under the Sub-Budget Line 4.3 and

4.4 (Long Term and Short Term National Consultants) are reported under the Sub-Budget Line 1.5 (Sub-contracts) because National Consultants have been recorded performing service contracts.

Because the annual expenditures in the subsequent reports have been computed in euro with an average exchange rate, there is a difference between these reports and the exact amounts of expenditures in euros (difference with the actual bank exchange rate used for the transfers from euro to peso). This difference amounts to Euro 232,068 at the time we are closing our report and should be added to the reported cumulative expenditures to have a final view of the totals. Thus, the reported cumulative expenditures (Euro 6,491,259) and the difference of exchange rate (Euro 232,068) bring the total cumulative expenditures up to 15 March 2001 to Euro 6,723,327 or 87.8 % of the Total 5.5 Year Field Budget. The balance left has been used to design the One Year Extension proposal.

4 TECHNICAL ASSISTANCE REPORT

Technical Assistance (TA) services inputs provided by Agriconsulting S.p.A., Rome, consisted in a European Co-Director, a Finance/Administration Expert, an Agriculturist, a Community Development Advisor, Park Planners and short-term expatriate consultants. During the 1st Quarter 2001, the TA team provided total inputs of 8.83 MM of LT consultancy and 2.03 MM of ST consultancy. Since the start of the Project the TA cumulative inputs amount to 232.73 MM (LT) and 45.77 MM (ST) as detailed in the Table below.

Table 1. Summary of TA inputs for the 1st Quarter of 2001 and Cumulative

TA Position	Name	Entry on Duty	Presence on Duty (No. of Days)			Person-months Inputs	
			Jan.	Feb.	March	QTR	CUM.
LONG TERM						8.83	232.73
Co-Director	W. Rodenburg ¹	04 Oct 95	0	0	0	0	29.62
Co-Director	N. Ashton-Jones	11 Nov 98	Fm	Fm	Fm	3.00	24.74
Fin./Admin Specialist	A. Sinton ²	08 Oct 95	0	0	0	0	10.14
Fin./Admin Specialist	A. Declerck	08 May 97	26	Fm	29	2.83	39.86
Forester/Ecologist	M. Hawkes ³	14 Nov 95	0	0	0	0	34.35
Agriculturist	G. Rambaldi ⁴	06 Jan 96	0	0	0	0	37.02
Comm. Dvlpt. Advisor	G. Rambaldi	27 Sept 99	Fm	Fm	Fm	3.00	15.86
Parks Planner	P. de Vere Moss ⁵	15 Jan 96	0	0	0	0	20.16
Parks Planner	A. Steeman	30 Jan 98	0	0	0	0	16.77
Parks Planner	P. Rogers	14 April 99	0	0	0	0	4.20
SHORT TERM						0	45.77
Fin./Admin Specialist	A. Georgiadis ⁶		0	0	0	0	5.40
Forester/Ecologist	M. Hawkes	09 July 98	0	0	0	0	2.67
Parks Planner	A. Steeman	30 Jan 98	0	0	0	0	3.00
Fin./Admin Specialist	A. Declerck	30 Aug 00	0	0	0	0	0.70
Agriculturist	G. Rambaldi	17 Aug 98	0	0	0	0	1.33
Forest Inv. Specialist	P Matthews	22 Jan 98	0	0	0	0	4.00
Inst. Strength. Expert	N. Ashton-Jones	26 July 98	0	0	0	0	2.07
Co-Director	N. Ashton-Jones	7 Sept 00	0	0	0	0	0.73
Marine Park Planner	D. Medio	10 Apr 98	0	0	0	0	3.50
Sustainability Technical Advisor	K. Lawrence	10 Jan 01	6	15	0	0.70	0.70
Sustainability Technical Advisor	T. Morakinyo	30 Jan 01	2	Fm	9	1.37	1.37
Natural Res. Economist	J. Aglionby	15 Apr 98	0	0	0	0	7.86
Parks Planner	P. Rogers	1 Feb 00	0	0	0	0	4.07
Monitoring Specialist	J. Messana	08 Feb 99	0	0	0	0	2.27
IEC & Training Specialist	S. Simpson	13 Feb 99	15	25	0	1.33	7.47
Legend: Fm = full month							

¹ Mr. W. Rodenburg died last September 1998. His last attendance was on August 6, 1998

² Mr. A. Sinton left the project on September 12, 1996

³ Mr. M. Hawkes left the project on March 31, 1999

⁴ Mr. G. Rambaldi ceased his functions as "Agriculturist" on September 14, 1999

⁵ Mr. P. de Vere Moss' consultancy ended December 1997

⁶ Mr. A. Georgiadis' consultancy ended April 29, 1997

Appendix 1 Follow-Up Of Expenses Vs Budget Six Month Extension In PHP (TOTAL ALL SITES + PMO)

CODE	DESCRIPTION	LAST QUARTER EXPENSES VS LAST QUARTER BUDGET								
		E.C.			G.O.P.			TOTAL		
		Expenses	Budget	%	Expenses	Budget	%	Expenses	Budget	%
1	FIELD ACTIVITIES									
1.1	PA INFRASTRUCTURE DEVELOPMENT	4,803,133						4,803,133		
1.2	BOUNDARY DEMARCATION	573,861						573,861		
1.3	PA ESTATE MANAGEMENT AND MAINTENANCE					300,000			300,000	
1.4	LIVELIHOOD PROJECTS	5,000						5,000		
1.5	SUB-CONTRACTS	3,771,291	2,000,000	188.6%				3,771,291	2,000,000	188.6%
	SUB - TOTAL	9,153,285	2,000,000	457.7%		300,000		9,153,285	2,300,000	398.0%
2	TRAINING, EDUCATION, INFORMATION & SURVEYS									
2.1	TECHNICAL TRAINING	441,724						441,724		
2.2	INSTITUTIONAL STRENGTHENING	303,713						303,713		
2.3	WORKSHOPS	138,654						138,654		
2.4	PUBLIC CONSULTATIONS	247,092						247,092		
2.5	IEC CAMPAIGNS	584,601						584,601		
2.6	SURVEYS	542,987						542,987		
	SUB - TOTAL	2,258,770						2,258,770		
3	VEHICLES AND EQUIPMENT									
3.1	TRANSPORT	1,542,062						1,542,062		
3.2	PMU OFFICE EQUIPMENT AND FURNITURE	132,495						132,495		
3.3	PA OFFICE EQUIPMENT AND FURNITURE	837,171						837,171		
3.4	FIELD AND SURVEY EQUIPMENT	50,585						50,585		
3.5	RADIO COMMUNICATIONS EQUIPMENT	20,110						20,110		
	VAT					320,000			320,000	
	SUB - TOTAL	2,582,423				320,000		2,582,423	320,000	807.0%
4	PERSONNEL & RECURRENT COSTS									
4.1	PMU STAFF - TECHNICAL									
4.2	PMU STAFF - ADMINISTRATIVE	624,513	1,108,473	56.3%				624,513	1,108,473	56.3%
4.3	NATIONAL CONSULTANTS - LONG TERM									
4.4	NATIONAL CONSULTANTS - SHORT TERM									
4.5	PA OFFICE STAFF	161,470	168,000	96.1%				161,470	168,000	96.1%
	SUB-SUB TOTAL PERSONNEL COSTS	785,983	1,276,473	61.6%				785,983	1,276,473	61.6%
4.6	PMU OPERATION	535,643	375,000	142.8%		1,125,000		535,643	1,500,000	35.7%
4.7	PAO OPERATION	104,758				2,238,750		104,758	2,238,750	4.7%
4.8	TRAVEL COSTS : PMU STAFF	227,430	300,000	75.8%		125,000		227,430	425,000	53.5%
4.9	TRAVEL COSTS : PAO STAFF	42,875				100,000		42,875	100,000	42.9%
	SUB-SUB TOTAL OPERATIONAL COSTS	910,705	675,000	134.9%		3,588,750		910,705	4,263,750	21.4%
	SUB - TOTAL	1,696,688	1,951,473	86.9%		3,588,750		1,696,688	5,540,223	30.6%
	GRAND TOTAL (1+2+3+4)	15,691,166	3,951,473	397.1%		4,208,750		15,691,166	8,160,223	192.3%

Appendix 2 Follow-Up Of Expenses Vs Budget Six Month Extension IN PHP (TOTAL ALL SITES + PMO)

CODE	DESCRIPTION	CUMULATIVE EXPENSES VS SIX MONTH BUDGET								
		E.C.			G.O.P.			TOTAL		
		Expenses	Budget	%	Expenses	Budget	%	Expenses	Budget	%
1	FIELD ACTIVITIES									
1.1	PA INFRASTRUCTURE DEVELOPMENT	8,635,771	10,455,993	82.6%				8,635,771	10,455,993	82.6%
1.2	BOUNDARY DEMARCATION	573,861	1,600,000	35.9%				573,861	1,600,000	35.9%
1.3	PA ESTATE DEMAGEMENT AND MAINTENANCE				404,778	300,000	134.9%	404,778	300,000	134.9%
1.4	LIVELIHOOD PROJECTS	41,638						41,638		
1.5	SUB-CONTRACTS	8,067,463	9,000,000	89.6%				8,067,463	9,000,000	89.6%
	SUB - TOTAL	17,318,733	21,055,993	82.3%	404,778	300,000	134.9%	17,723,511	21,355,993	83.0%
2	TRAINING, EDUCATION, INFORMATION & SURVEYS									
2.1	TECHNICAL TRAINING	442,474	400,000	110.6%		594,000		442,474	994,000	44.5%
2.2	INSTITUTIONAL STRENGTHENING	821,990						821,990		
2.3	WORKSHOPS	832,252	600,000	138.7%	92,193			924,445	600,000	154.1%
2.4	PUBLIC CONSULTATIONS	247,592						247,592		
2.5	IEC CAMPAIGNS	978,049			72,408			1,050,457		
2.6	SURVEYS	591,343	4,000,000	14.8%				591,343	4,000,000	14.8%
	SUB - TOTAL	3,913,700	5,000,000	78.3%	164,601	594,000	27.7%	4,078,301	5,594,000	72.9%
3	VEHICLES AND EQUIPMENT									
3.1	TRANSPORT	1,582,062	3,000,000	52.7%				1,582,062	3,000,000	52.7%
3.2	PMU OFFICE EQUIPMENT AND FURNITURE	-91,551				109,048		-91,551	109,048	-84.0%
3.3	PA OFFICE EQUIPMENT AND FURNITURE	1,141,386				599,130		1,141,386	599,130	190.5%
3.4	FIELD AND SURVEY EQUIPMENT	52,545						52,545		
3.5	RADIO COMMUNICATIONS EQUIPMENT	28,140	400,000	7.0%				28,140	400,000	7.0%
	SUB - TOTAL	2,712,582	3,400,000	79.8%		320,000		2,712,582	3,720,000	61.3%
4	PERSONNEL & RECURRENT COSTS									
4.1	PMU STAFF - TECHNICAL									
4.2	PMU STAFF - ADMINISTRATIVE	1,637,392	2,208,504	74.1%		885,000		1,637,392	3,093,504	52.9%
4.3	NATIONAL CONSULTANTS - LONG TERM									
4.4	NATIONAL CONSULTANTS - SHORT TERM									
4.5	PA OFFICE STAFF	405,305	336,000	120.6%	848,451			1,253,756	336,000	373.1%
	SUB-SUB TOTAL PERSONNEL COSTS	2,042,697	2,544,504	80.3%	848,451	885,000	95.9%	2,891,148	3,429,504	84.3%
4.6	PMU OPERATION	952,420	1,425,000	66.8%	2,125,122	3,086,951	68.8%	3,077,542	4,511,951	68.2%
4.7	PAO OPERATION	343,842			3,282,568	3,975,145	82.6%	3,626,410	3,975,145	91.2%
4.8	TRAVEL COSTS : PMU STAFF	799,259	800,000	99.9%	136,165	176,394	77.2%	935,424	976,394	95.8%
4.9	TRAVEL COSTS : PAO STAFF	69,962			593,007	321,700	184.3%	662,969	321,700	206.1%
	SUB-SUB TOTAL OPERATIONAL COSTS	2,165,483	2,225,000	97.3%	6,136,862	7,560,190	81.2%	8,302,345	9,785,190	84.8%
	SUB - TOTAL	4,208,180	4,769,504	88.2%	6,985,313	8,445,190	82.7%	11,193,493	13,214,694	84.7%
	GRAND TOTAL (1+2+3+4)	28,153,195	34,225,497	82.3%	7,554,692	10,367,368	72.9%	35,707,887	44,592,865	80.1%

Appendix 3 Follow-Up Of Expenses Vs Budget Six Month Extension In EUR (TOTAL ALL SITES + PMO)

Exch. rate =43.883

CODE	DESCRIPTION	LAST QUARTER EXPENSES VS LAST QUARTER BUDGET								
		E.C.			G.O.P.			TOTAL		
		Expenses	Budget	%	Expenses	Budget	%	Expenses	Budget	%
1	FIELD ACTIVITIES									
1.1	PA INFRASTRUCTURE DEVELOPMENT	109,453						109,453		
1.2	BOUNDARY DEMARCATION	13,077						13,077		
1.3	PA ESTATE MANAGEMENT AND MAINTENANCE					7,500			7,500	
1.4	LIVELIHOOD PROJECTS	114						114		
1.5	SUB-CONTRACTS	85,940	50,000	171.9%				85,940	50,000	171.9%
	SUB - TOTAL	208,584	50,000	417.2%		7,500		208,584	57,500	362.8%
2	TRAINING, EDUCATION, INFORMATION & SURVEYS									
2.1	TECHNICAL TRAINING	10,066						10,066		
2.2	INSTITUTIONAL STRENGTHENING	6,921						6,921		
2.3	WORKSHOPS	3,160						3,160		
2.4	PUBLIC CONSULTATIONS	5,631						5,631		
2.5	IEC CAMPAIGNS	13,322						13,322		
2.6	SURVEYS	12,374						12,374		
	SUB - TOTAL	51,473						51,473		
3	VEHICLES AND EQUIPMENT									
3.1	TRANSPORT	35,140						35,140		
3.2	PMU OFFICE EQUIPMENT AND FURNITURE	3,019						3,019		
3.3	PA OFFICE EQUIPMENT AND FURNITURE	19,077						19,077		
3.4	FIELD AND SURVEY EQUIPMENT	1,153						1,153		
3.5	RADIO COMMUNICATIONS EQUIPMENT	458						458		
	VAT					8,000			8,000	
	SUB - TOTAL	58,848				8,000		58,848	8,000	735.6%
4	PERSONNEL & RECURRENT COSTS									
4.1	PMU STAFF - TECHNICAL									
4.2	PMU STAFF - ADMINISTRATIVE	14,231	27,712	51.4%				14,231	27,712	51.4%
4.3	NATIONAL CONSULTANTS - LONG TERM									
4.4	NATIONAL CONSULTANTS - SHORT TERM									
4.5	PA OFFICE STAFF	3,680	4,200	87.6%				3,680	4,200	87.6%
	SUB-SUB TOTAL PERSONNEL COSTS	17,911	31,912	56.1%				17,911	31,912	56.1%
4.6	PMU OPERATION	12,206	9,375	130.2%		28,125		12,206	37,500	32.5%
4.7	PAO OPERATION	2,387				55,969		2,387	55,969	4.3%
4.8	TRAVEL COSTS : PMU STAFF	5,183	7,500	69.1%		3,125		5,183	10,625	48.8%
4.9	TRAVEL COSTS : PAO STAFF	977				2,500		977	2,500	39.1%
	SUB-SUB TOTAL OPERATIONAL COSTS	20,753	16,875	123.0%		89,719		20,753	106,594	19.5%
	SUB - TOTAL	38,664	48,787	79.3%		89,719		38,664	138,506	27.9%
	GRAND TOTAL (1+2+3+4)	357,568	98,787	362.0%		105,219		357,568	204,006	175.3%

Appendix 4 Follow-Up Of Expenses Vs Budget Six Month Extension IN EUR (TOTAL ALL SITES + PMO)

CODE	DESCRIPTION	CUMULATIVE EXPENSES VS SIX MONTH BUDGET								
		E.C.			G.O.P.			TOTAL		
		Expenses	Budget	%	Expenses	Budget	%	Expenses	Budget	%
1	FIELD ACTIVITIES									
1.1	PA INFRASTRUCTURE DEVELOPMENT	196,791	261,400	75.3%				196,791	261,400	75.3%
1.2	BOUNDARY DEMARCATION	13,077	40,000	32.7%				13,077	40,000	32.7%
1.3	PA ESTATE MANAGEMENT AND MAINTENANCE				9,224	7,500	123.0%	9,224	7,500	123.0%
1.4	LIVELIHOOD PROJECTS	949						949		
1.5	SUB-CONTRACTS	183,840	225,000	81.7%				183,840	225,000	81.7%
	SUB - TOTAL	394,657	526,400	75.0%	9,224	7,500	123.0%	403,881	533,900	75.6%
2	TRAINING, EDUCATION, INFORMATION & SURVEYS									
2.1	TECHNICAL TRAINING	10,083	10,000	100.8%		14,850		10,083	24,850	40.6%
2.2	INSTITUTIONAL STRENGTHENING	18,731						18,731		
2.3	WORKSHOPS	18,965	15,000	126.4%	2,101			21,066	15,000	140.4%
2.4	PUBLIC CONSULTATIONS	5,642						5,642		
2.5	IEC CAMPAIGNS	22,288			1,650			23,938		
2.6	SURVEYS	13,475	100,000	13.5%				13,475	100,000	13.5%
	SUB - TOTAL	89,185	125,000	71.3%	3,751	14,850	25.3%	92,936	139,850	66.5%
3	VEHICLES AND EQUIPMENT									
3.1	TRANSPORT	36,052	75,000	48.1%				36,052	75,000	48.1%
3.2	PMU OFFICE EQUIPMENT AND FURNITURE	-2,086				2,726		-2,086	2,726	-76.5%
3.3	PA OFFICE EQUIPMENT AND FURNITURE	26,010				14,978		26,010	14,978	173.7%
3.4	FIELD AND SURVEY EQUIPMENT	1,197						1,197		
3.5	RADIO COMMUNICATIONS EQUIPMENT	641	10,000	6.4%				641	10,000	6.4%
	VAT					8,000			8,000	
	SUB - TOTAL	61,814	85,000	72.7%		25,704		61,814	110,704	55.8%
4	PERSONNEL & RECURRENT COSTS									
4.1	PMU STAFF - TECHNICAL									
4.2	PMU STAFF - ADMINISTRATIVE	37,313	55,213	67.6%		22,125		37,313	77,338	48.2%
4.3	NATIONAL CONSULTANTS - LONG TERM									
4.4	NATIONAL CONSULTANTS - SHORT TERM									
4.5	PA OFFICE STAFF	9,236	8,400	110.0%	19,334			28,570	8,400	340.1%
	SUB-SUB TOTAL PERSONNEL COSTS	46,549	63,613	73.2%	19,334	22,125	87.4%	65,883	85,738	76.8%
4.6	PMU OPERATION	21,704	35,625	60.9%	48,427	77,174	62.8%	70,131	112,799	62.2%
4.7	PAO OPERATION	7,835			74,803	99,378	75.3%	82,638	99,378	83.2%
4.8	TRAVEL COSTS : PMU STAFF	18,213	20,000	91.1%	3,103	4,410	70.4%	21,316	24,410	87.3%
4.9	TRAVEL COSTS : PAO STAFF	1,594			13,513	8,043	168.0%	15,108	8,043	187.8%
	SUB-SUB TOTAL OPERATIONAL COSTS	49,347	55,625	88.7%	139,846	189,005	74.0%	189,193	244,630	77.3%
	SUB - TOTAL	95,895	119,238	80.4%	159,180	211,130	75.4%	255,076	330,368	77.2%
	GRAND TOTAL (1+2+3+4)	641,551	855,637	75.0%	172,155	259,184	66.4%	813,707	1,114,821	73.0%

Appendix 5 Expenditures To 15 March 2001 Compared To Overall Budget in Php (Summary)

BUDGET CATEGORY	EC GRANT									
	Actual Expenditure							EC 5 Years Budget + Extension (Rider no2)	% of 5.5 Year Budget	% of time elapsed
	1995-96 (4)	1997	1998	1999	2000	From 1 January to 15 March	Cumulative to 15 March 2001			
Field Activities	0	246,162	11,124,458	6,028,481	46,761,557	9,153,285	73,313,943	87,200,000	84.1%	99.2%
Training, Education, Info. & Surveys	519,947	3,564,615	6,745,645	6,334,174	7,863,483	2,258,770	27,286,634	45,200,000	60.4%	99.2%
Vehicles & Equipment	7,331,713	11,648,180	7,974,813	4,300,161	3,649,813	2,582,423	37,487,103	43,840,000	85.5%	99.2%
Personnel Recurrent Costs	8,575,534	15,183,788	30,081,545	44,703,557	26,766,485	1,696,688	127,007,597	129,800,000	97.8%	99.2%
TOTAL	16,427,194	30,642,745	55,926,461	61,366,373	85,041,338	15,691,166	265,095,277	306,040,000	86.6%	99.2%

BUDGET CATEGORY	GOP CONTRIBUTION									
	Actual Expenditure							GOP 5 Years Budget (GWP)	% of 5.5 Year Budget	% of time elapsed
	1995-96	1997	1998 (3)	1999 (3)	2000 (3)	From 1 January to 15 March	Cumulative to 15 March 2001			
Field Activities	0	0	3,311,186	3,311,604	1,904,778		8,527,568	14,000,000	60.9%	99.2%
Training, Education, Info. & Surveys	0	0	347,358	1,773,048	2,669,466		4,789,872	4,000,000	119.7%	99.2%
Vehicles & Equipment	0	0	633,239	512,041	0		1,145,280	0	0.0%	99.2%
Personnel & Recurrent Costs	0	0	4,000,137	16,586,683	24,343,027		44,929,847	46,000,000	97.7%	99.2%
TOTAL	0	0	8,291,920	22,183,376	28,917,271	0	59,392,567	64,000,000	92.8%	99.2%

BUDGET CATEGORY	TOTAL									
	Actual Expenditure							TOTAL 5 Years Budget	% of 5.5 Year Budget	% of time elapsed
	1995-96	1997	1998	1999	2000	From 1 January to 15 March	Cumulative to 15 March 2001			
Field Activities	0	246,162	14,435,644	9,340,085	48,666,335	9,153,285	72,688,226	101,200,000	71.8%	99.2%
Training, Education, Info. & Surveys	519,947	3,564,615	7,093,003	8,107,222	10,532,949	2,258,770	29,817,736	49,200,000	60.6%	99.2%
Vehicles & Equipment	7,331,713	11,648,180	8,608,052	4,812,202	3,649,813	2,582,423	36,049,960	43,840,000	82.2%	99.2%
Personnel & Recurrent Costs	8,575,534	15,183,788	34,081,682	61,290,240	51,109,512	1,696,688	170,240,756	175,800,000	96.8%	99.2%
TOTAL	16,427,194	30,642,745	64,218,381	83,549,749	113,958,609	15,691,166	308,796,678	370,040,000	83.4%	99.2%

(1) The EU expenditures for the period 1 January to 15 March 2001 are non-audited figures

(2) The 5 year Budget (Rider no2) in EUR has been estimated in Php using an exchange rate of 1 EUR = 40 PHP. This Budget is only an estimate.

The reference is the 5 Year Budget in EUR.

(3) The GOP expenditures are the figures from the DENR reports signed by the competent authorities.

(4) The purchase of 2 Land Rovers in Europe (1,549,070 pesos) has been added to the expenses in 1995-96, in the Budget Line Vehicle and Equipment.

Appendix 6 Expenditures to 15 March 2001 compared to overall budget in EURO (Summary)

BUDGET CATEGORY	EC GRANT									
	Actual Expenditure							EC 5 Years Budget + Extension (Rider no2)	% of 5 Years Budget	% of time elapsed
	1995-96 (1 & 4)	1997 (1)	1998 (1)	1999 (1)	2000 (1)	From 1 January to 15 March	Cumulative to 15 March 2001			
Field Activities	0	7,941	242,892	143,063	1,065,596	208,584	1,668,076	2,180,000	76.5%	99.2%
Training, Education, Info. & Vehicles	16,773	114,988	147,285	150,317	179,192	51,473	660,028	1,130,000	58.4%	99.2%
Equipment & Personnel	236,506	375,747	174,123	102,048	83,171	58,848	1,030,443	1,096,000	94.0%	99.2%
Recurrent Costs	276,630	489,800	656,802	1,060,867	609,951	38,664	3,132,714	3,245,000	96.5%	99.2%
TOTAL	529,909	988,476	1,221,102	1,456,295	1,937,910	357,569	6,491,261	7,651,000	84.8%	99.2%

BUDGET CATEGORY	GOP CONTRIBUTION									
	Actual Expenditure							GOP 5 Years Budget (GWP)	% of 5 Years Budget	% of time elapsed
	1995-96	1997	1998 (1 & 3)	1999 (1 & 3)	2000 (1 & 3)	From 1 January to 15 March	Cumulative to 15 March 2001 (1&3)			
Field Activities	0	0	72,297	78,588	43,406		194,291	350,000	55.5%	99.2%
Training, Education, Info. & Vehicles	0	0	7,584	42,076	60,831		110,491	100,000	110.5%	99.2%
Equipment & Personnel	0	0	13,826	12,151	0		25,977	0	n.a.	99.2%
Recurrent Costs	0	0	87,339	393,621	554,726		1,035,686	1,150,000	90.1%	99.2%
TOTAL	0	0	181,046	526,436	658,963	0	1,366,445	1,600,000	85.4%	99.2%

BUDGET CATEGORY	TOTAL									
	Actual Expenditure							TOTAL 5 Years Budget	% of 5 Years Budget	% of time elapsed
	1995-96	1997	1998	1999	2000	From 1 January to 15 March	Cumulative to 15 March 2001			
Field Activities	0	7,941	315,189	221,651	1,109,002	208,584	1,862,367	2,530,000	73.6%	99.2%
Training, Education, Info. & Vehicles	16,773	114,988	154,869	192,393	240,023	51,473	770,519	1,230,000	62.6%	99.2%
Equipment & Personnel	236,506	375,747	187,949	114,199	83,171	58,848	1,056,420	1,096,000	96.4%	99.2%
Recurrent Costs	276,630	489,800	744,141	1,454,488	1,164,677	38,664	4,168,400	4,395,000	94.8%	99.2%
TOTAL	529,909	988,476	1,402,148	1,982,731	2,596,873	357,569	7,857,706	9,251,000	84.9%	99.2%

- (1) The actual expenditures have been calculated using an exchange rate of 1EUR = 31 PhP for the years 1995-96 and 1997; 1 EUR = 42.1387 PhP for the year 1998; 1 EUR = 42.1387 PhP for the year 1999; 1 EUR = 43.883 PhP for the year 2000 and for 1 January to 15 March 2001.
- (2) The EU expenditures of the period 1 January to 15 March 2001 are non-audited expenditures.
- (3) The GOP expenditures are the figures from the DENR reports signed by the competent authorities.
- (4) The purchase of 2 Land Rovers in Europe (1,549,070 pesos) has been added to the expenses in 1995-96, in the Budget Line Vehicle and Equipment.

Appendix 7 Expenses Compared To Six Month Budget And Rider No 2 (In Euro)

CODE	DESCRIPTION	rate = 43.883						5.5 Year Period				
		6 Month Extension Plan						Expenses 5.5 Year - Cumulative (f = a + d)	Budget Rider n02 (g)	% spent on 5.5 Year Budget	Remaining 5.5 Year Budget (g - f)	
		Expenses Cumulative from October 95 to September 2000 (*) (a)	Audited Expenses 4th Quarter 2000 (b)	Expenses 1st Quarter 2001 (c)	Cumulative Expenses 6 Month Extension Plan (d = b + c)	6 Month Extension Budget (e)	% spent on 6 Month Budget					Remaining 6 Month Budget (e - d)
1	FIELD ACTIVITIES											
1.1	PA INFRASTRUCTURE DEVELOPMENT		87,338	109,453	196,791	261,400	75.3%	64,609	1,099,729	1,275,000	86.3%	175,271
1.2	BOUNDARY DEMARCATION			13,077	13,077	40,000	32.7%	26,923	13,077	80,000	16.3%	66,923
1.3	PA ESTATE MANAGEMENT AND	21							21	150,000	0.0%	149,979
1.4	LIVELIHOOD PROJECTS	136,725	835	114	949			-949	137,674	200,000	68.8%	62,326
1.5	SUB-CONTRACTS	233,735	97,901	85,940	183,841	225,000	81.7%	41,159	417,575	475,000	87.9%	57,425
	SUB - TOTAL	1,273,419	186,074	208,584	394,658	526,400	75.0%	131,742	1,668,077	2,180,000	76.5%	511,923
2	TRAINING, EDUCATION, INFORMATION & SURVEYS											
2.1	TECHNICAL TRAINING	96,831	17	10,066	10,083	10,000	100.8%	-83	106,914	200,000	53.5%	93,086
2.2	INSTITUTIONAL STRENGTHENING	31,179	11,810	6,921	18,731			-18,731	49,910	50,000	99.8%	90
2.3	WORKSHOPS	120,308	15,806	3,160	18,966	15,000	126.4%	-3,966	139,274	160,000	87.0%	20,726
2.4	PUBLIC CONSULTATIONS	22,831	11	5,631	5,642			-5,642	28,473	120,000	23.7%	91,527
2.5	IEC CAMPAIGNS	105,718	8,966	13,322	22,288			-22,288	128,006	100,000	128.0%	-28,006
2.6	SURVEYS	193,975	1,102	12,374	13,476	100,000	13.5%	86,524	207,451	500,000	41.5%	292,549
	SUB - TOTAL	570,843	37,712	51,473	89,185	125,000	71.3%	35,815	660,027	1,130,000	58.4%	469,973
3	VEHICLES AND EQUIPMENT											
3.1	TRANSPORT	480,849	912	35,140	36,052	75,000	48.1%	38,948	516,902	550,000	94.0%	33,098
3.2	PMU OFFICE EQUIPMENT AND	258,714	-5,106	3,019	-2,087			2,087	256,627	265,000	96.8%	8,373
3.3	PA OFFICE EQUIPMENT AND	59,480	6,932	19,077	26,009			-26,009	85,490	91,000	93.9%	5,510
3.4	FIELD AND SURVEY EQUIPMENT	92,326	45	1,153	1,198			-1,198	93,524	100,000	93.5%	6,476
3.5	RADIO COMMUNICATIONS	77,259	183	458	641	10,000	6.4%	9,359	77,900	90,000	86.6%	12,100
	SUB - TOTAL	968,628	2,966	58,848	61,814	85,000	72.7%	23,186	1,030,442	1,096,000	94.0%	65,558
4	PERSONNEL & RECURRENT COSTS											
4.1/2.	PMU STAFF - TECHNICAL &	853,330	23,081	14,231	37,312	55,213	67.6%	17,901	890,642	927,000	96.1%	36,358
4.3/4	NATIONAL CONSULTANTS	152,558							152,558	152,558	100.0%	0
4.5	PA OFFICE STAFF	933,320	5,556	3,680	9,236	8,400	109.9%	-836	942,556	962,545	97.9%	19,989
	SUB-SUB TOTAL PERSONNEL	1,939,208	28,637	17,911	46,548	63,613	73.2%	17,065	1,985,756	2,042,103	97.2%	56,347
4.6	PMU OPERATION	447,628	9,497	12,206	21,703	35,625	60.9%	13,922	469,331	482,845	97.2%	13,514
4.7.	PAO OPERATION	260,408	5,448	2,387	7,835			-7,835	268,244	273,522	98.1%	5,278
4.8./9	TRAVEL COSTS	389,574	13,648	6,160	19,808	20,000	99.0%	192	409,381	446,530	91.7%	37,149
	SUB-SUB TOTAL OPERATIONAL	1,097,610	28,593	20,753	49,346	55,625	88.7%	6,279	1,146,956	1,202,897	95.3%	55,941
	SUB - TOTAL	3,036,818	57,230	38,664	95,894	119,238	80.4%	23,344	3,132,712	3,245,000	96.5%	112,288
	GRAND TOTAL (1+2+3+4)	5,849,709	283,982	357,568	641,550	855,638	75.0%	214,088	6,491,259	7,651,000	84.8%	1,159,741

(*) = with the cost of 49,970 euros spent for the purchase of two Land Rovers in Brussels

Appendix 8 Cash Flow Of EC Funds On 15 March, 2001

	Cash Position as of 15 January	Cash Flow in EUR	Actual Exch. Rate	Cash Flow in PhP
	Deutsche Bank Euro Account (Time Deposit)	0.00		
	Deutsche Bank Euro Account (Savings Account)	435,529.89		
	<i>Deutsche Bank Interest earned on time deposit (deductible from the cash flow)</i>	(46,626.52)		
	SUB - TOTAL	388,903.37	45.0000	17,500,651.65
	Deutsche Bank Peso Account			1,224,727.51
	<i>Deutsche Bank Interest earned on Peso Account (deductible from the cash flow)</i>			(236,705.95)
	Landbank Peso Account			557,305.09
	<i>Land Bank Interest earned on Peso Account (deductible from the cash flow)</i>			(63,203.62)
	<i>Landbank Other Income (deductible from the cash flow)</i>			(175,951.00)
	TOTAL			18,806,823.68

Appendix 9 Status Of The Reimbursement Of VAT Under The GOP Counterpart Fund

VAT RECEIVABLES FROM DENR			
PERIOD	AMOUNT DUE (Based on the Actual Expenses)	AMOUNT PAID	DIFFERENCE
JAN - JUNE 30, 1998	220,238.52	-	220,238.52
JULY-DEC. 31, 1998	1,654,244.49	89,350.90	1,564,893.59
JAN-JUNE 30, 1999	492,647.91	13,136.41	479,511.50
JULY-DEC. 31, 1999	149,569.64	62,883.13	86,686.51
JAN-SEPT. 30, 2000	1,492,850.93	-	1,492,850.93
OCT-DEC. 31, 2000	157,987.04	500,000.00	(342,012.96)
JAN-MARCH 15, 2001	403,185.75		403,185.75
Sub-Totals	4,570,724.28	665,370.44	3,905,353.84

