



## **ANNEX II: STATISTICAL DATA**



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### Methodological Notes and Explanations

This annex contains data (and other information) about the funds, principally concerning fund revenues and expenditures, as submitted by the authors of the fund surveys and verified by the editors. The information generally conforms with the standardised data tables included in the survey terms-of-reference. A number of notes and explanations are associated with the tables. Some of these are common to most (or even all) of the surveys, or to many of the tables within a given survey. Notes and explanations which are more the “rule” than exception, have been extracted from the individual tables and are presented here to reduce redundancy. Notes and explanations which are unique to individual surveys or tables appear with the tables.

Except where explicitly indicated otherwise:

- the source of the information is the funds themselves;
- financial data is provided in national currency, nominal values;
- the funds may carry over unspent money from one year to another.

With regards to the following tables:

#### *Revenues and Expenditures*

- total disposable resources = start of year balance + annual revenues;
- total expenditures = environmental expenditures + overhead/administrative expenses;
- end of year balance = total disposable resources - total expenditures;
- totals may not equal the sum of individual components due to rounding.

#### *Revenues by Source*

- except where explicitly indicated otherwise, the term “charges” refers to payments made for pollution *within* legal limits or *legal* use of natural resources. The term “fines” refers to payments made for pollution *in excess* of legal limits or *illegal* use of natural resources;
- totals may not equal the sum of individual components due to rounding.

#### *Expenditures by Environmental Sector*

- totals may not equal the sum of individual components due to rounding.

#### *Environmental Expenditures by Form of Disbursement*

- totals may not equal the sum of individual components due to rounding.

#### *Fund Expenditures according to “Investment”/“Non-investment” Projects*

- The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities);
- totals may not equal the sum of individual components due to rounding.

## Annex II.1: The Bulgarian National Environmental Protection Fund

Table II.1.1: Revenues and expenditures (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	5.5	75.0 <sup>1</sup>	96.9 <sup>2</sup>	538.8 <sup>2</sup>	84.3
Annual revenues	100.2	247.5	399.2	1 185.1	15 704.2
<b>Total disposable resources</b>	<b>105.7</b>	<b>322.5</b>	<b>496.1</b>	<b>1 723.9</b>	<b>15 788.5</b>
Environmental expenditures	60.8	191.8	420.1	1 637.8	7 246.0
Fund overhead/administrative costs	0.0	1.0	0.5	1.8	15.3
<b>Total expenditures</b>	<b>60.8</b>	<b>192.8</b>	<b>420.6</b>	<b>1 639.6</b>	<b>7 261.3</b>
End of year balance	44.9 <sup>3</sup>	129.7 <sup>3</sup>	75.5 <sup>3</sup>	84.3 <sup>3</sup>	8 527.2

Notes: 1) The 1994 "start of year balance" exceeds the 1993 "end of year balance" because of additional revenues received by the Fund upon its absorption of the "Fund for Ecological Projects in Mountain Regions". 2) "Start of year balances" in 1995-1996 differ from the corresponding previous years' "end of year balances" because of additional revenues and expenditures administered separately by the Fund related to uranium mining activities. 3) Calculations by the editor.

Table II.1.2. Annual revenues by source (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Air pollution fines	16.1	14.2	15.3	22.6	na
Water pollution fines	40.2	24.6	31.8	44.5	na
Soil/land pollution fines	2.5	14.7	10.3	8.4	na
<b>Sub-total fines</b>	<b>58.8</b>	<b>53.5</b>	<b>57.4</b>	<b>75.5</b>	<b>398.0</b>
Tax on liquid fuels	0.0	0.0	0.0	298.0	12 304.8
Import/export duty (second hand cars) <sup>1</sup>	34.3	110.8	145.6	370.6	0.0
Loan repayment (including interest)	7.1	28.1	62.9	197.5	245.2
Revenue from privatisation	0.0	50.5	125.6	228.5	2171.4
Revenues from administrative fees	0.0	4.6	7.7	15.0	584.8

Notes: 1) Refers to revenues from import taxes on second-hand cars older than 10 years. As of 1997, these revenues are no longer channelled to the NEPF.

Table II.1.3. Expenditures by environmental sector (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Air (total)	7.2	62.2	104.3	215.2	676.5
incl. • energy production/heating sector	0.0	7.0	29.8	100.1	0.0
• industry (exc. energy/heating)	5.9	36.7	48.5	90.1	0.0
• transport		18.5	26.0	25.0	676.5
Water <sup>1</sup>	20.1	59.8	159.3	737.9	3164.7
Waste (total)	2.3	4.0	11.0	126.0	1 217.2
incl. • incineration and other treatment	0.0			0.8	2.1
• disposal	2.3	4.0	5.0	125.2	913.1
• other exp. related to waste mgt.	0.0		6.0		302.0
Soil/land protection	1.7			96.6	600.7
Nature protection/conservation				3.1	7.4
Environmental education and public awareness	0.2	1.8	15.2	10.7	9.8
Monitoring and information systems	27.3	57.0	120.5	279.7	1 483.8
Research	1.2	6.7	7.0	14.9	40.2
Cleanup of accidents/emergencies	0.0	0.0	0.0	4.5	0.0
Others	0.8	0.3	2.8	149.2	45.7
TOTAL environmental expenditures	60.8	191.8	420.1	1637.8	7246.0

Notes: 1) Refers principally to sewage/wastewater collector and connecting lines, and equipment used at wastewater treatment plants, but not the construction of WWTPs. The Fund's legislation does not empower it to directly finance the construction of WWTPs for settlements (this activity is within the competence of the Ministry of Regional Development and Construction).

Table II.1.4. Environmental expenditures by form of disbursement (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Grants	41.2	141.0	263.4	765.9	5 560.2
Interest free loan	19.6	50.8	126.7	712.9	555.8
Soft loans <sup>1</sup>	0.0	0.0	0.0	55.0	0.0
Environmental equity investments <sup>2</sup>			30.0	104.0	1 130.0
TOTAL environmental expenditures	60.8	191.8	420.1	1 637.8	7 246.0

Notes 1) In 1996, one soft loan was given to a sugar producing plant in Gorna Oryahovitsa in the amount of 55 million leva at an interest rate 50% of the central bank's basic interest rate. 2) Refers to projects co-financed with the Ministry of Regional Development and Construction.

Table II.1.5: Environmental expenditures by type of recipient (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Enterprises (total)	20.4	50.8	115.1	606.1	555.8
incl.: • publicly owned <sup>1</sup>	20.4	30.8	109.1	606.1	520.1
• privately owned	0.0	20.0	6.0	0.0	35.7
State administration	0.0	0.0	30.0	194.8	1 130.0
Municipal/local administration	13.9	76.2	129.5	367.8	4 016.4
Public institutions (schools, universities, hospitals)	1.2	8.5	22.2	25.6	50.0
NGOs	0.5	0.3	2.8	2.0	10.0
Private persons <sup>2</sup>	0.0	0.0	0.0	161.8	0.0
Other <sup>3</sup>	24.8	56.0	120.5	279.7	1 483.8
<b>TOTAL environmental expenditures</b>	<b>60.8</b>	<b>191.8</b>	<b>420.1</b>	<b>1637.8</b>	<b>7246.0</b>

Notes: 1) Refers to enterprises which are entirely state-owned, and joint stock enterprises where the state is the majority shareholder. 2) Refers to funds allocated to private producers or unions of private producers for projects in mountainous regions. 3) Refers to expenditures for the national environmental monitoring and control system administered by the National Center for Environment and Sustainable Development.

Table II.1.6: Environmental expenditures according to “investment” vs. “non-investment” projects (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Investment projects <sup>1</sup> (total)	58.6	183.0	395.1	1 607.3	7 157.5
incl.: equipment <sup>2</sup>		30.1	51.0	325.2	1 675.7
Non-investment projects	2.2	8.8	25.0	30.5	88.5
<b>TOTAL overall expenditures</b>	<b>60.8</b>	<b>191.8</b>	<b>420.1</b>	<b>1 637.8</b>	<b>7 246.0</b>

Notes: 1) Includes expenditures on the national environmental monitoring and control system and the operation and maintenance of environmental facilities and installations. 2) Refers principally to expenditures on equipment for municipal wastewater treatment plants and landfills.

## Annex II.2: The Bulgarian National Trust EcoFund

Table II.2.1: Annual revenues and expenditures (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	0.0	0.0	0.0	0.0	1 013.5
Annual revenues	0.0	0.0	0.0	1 066.7	8 675.4
Total disposable resources	0.0	0.0	0.0	1 066.7	9 688.9
Environmental expenditures	0.0	0.0	0.0	0.0	646.5
Fund overhead/administrative costs	0.0	0.0	0.0	53.2	180.8
Total expenditures	0.0	0.0	0.0	53.2	827.3
End of year balance	0.0	0.0	0.0	1 013.5	8 861.6

Table II.2.2: Annual revenues by source (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Debt-for-environment swap between the Governments of the Switzerland and Bulgaria	0.0	0.0	0.0	796.8	6 996.1
IDF Grant # 28538 from the World Bank + MoE grant	0.0	0.0	0.0	20.7	297.1
Revenue from financial operations and interest on bank deposits	0.0	0.0	0.0	249.2	1 382.2
TOTAL	0.0	0.0	0.0	1 066.7	8 675.4

Table II.2.3: Environmental expenditures by form of disbursement (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Grants	0.0	0.0	0.0	0.0	550.6
Interest free loans	0.0	0.0	0.0	0.0	95.9
TOTAL environmental expenditures	0.0	0.0	0.0	0.0	646.5

Table II.2.4: Number of environmental projects supported by form of disbursement.

	1993	1994	1995	1996	1997
Grants	0.0	0.0	0.0	0.0	4
Interest free loans	0.0	0.0	0.0	0.0	3
TOTAL number of environmental projects	0.0	0.0	0.0	0.0	4

Table II.2.5: Expenditures by environmental sector (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Air (energy production / heating sector)	0.0	0.0	0.0	0.0	321.2
Water (wastewater treatment / sewage)	0.0	0.0	0.0	0.0	322.4
Nature protection / conservation	0.0	0.0	0.0	0.0	2.9
TOTAL environmental expenditures	0.0	0.0	0.0	0.0	646.5

Table II.2.6: Environmental expenditures by type of recipient (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Municipal / local administration	0.0	0.0	0.0	0.0	643.5
Public institutions (schools, universities, hospitals, etc.)	0.0	0.0	0.0	0.0	2.9
<b>TOTAL environmental expenditures</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>646.5</b>

Notes: Totals might not equal the sums of individual sub-components due to rounding.

Table II.2.7: Environmental expenditures according to “investment” vs. “non-investment” projects (mln Leva; nominal values).

	1993	1994	1995	1996	1997
Investment projects <sup>1</sup> (total)	0.0	0.0	0.0	0.0	643.5
incl.: - technology/equipment	0.0	0.0	0.0	0.0	413.6
- operation/maintenance	0.0	0.0	0.0	0.0	229.9
Non-investment <sup>1</sup> projects	0.0	0.0	0.0	0.0	2.9
<b>TOTAL <i>environmental</i> expenditures</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>646.5</b>

Notes: Totals might not equal the sums of individual sub-components due to rounding. 1) The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities).

### Annex II.3: The Czech State Environment Fund

Table II.3.1: Annual revenues and expenditures (mln CZK; nominal values).

	1993	1994	1995	1996	1997	1998
Start of year balance	928.1	801.2	1 706.1	1 747.7	2 457.3	n/a
Annual revenues	2 767.6	4 489.1	4 959.5	5 354.3	5 298.6	n/a
Total disposable resources	3 695.7	5 290.3	6 665.6	7 102.0	7 755.9	8 158.8
Environmental expenditures	2 868.6	3 544.2	4 879.2	4 603.3	3 295.8	n/a
Overhead / administration costs	25.9	40.0	38.7	41.4	68.4	n/a
Total expenditures	2 894.5	3 584.2	4 917.9	4 644.7	3 364.2	2 301.2
End of year balance <sup>1</sup>	801.2	1 706.1	1 747.7	2 457.3	4 391.7	5 247.5

Notes: 1) "End of year balance" includes resources committed (but not yet disbursed) through signed contracts and decisions of the Minister of Environment, and compulsory reserves.

Table II.3.2: Annual revenues according to source (mln CZK; nominal values).

	1993	1994	1995	1996	1997
Air pollution charges	818.7	1 287.5	1 163.4	1 267.8	1 559.3
Water use charges	41.6	43.0	28.1	36.1	36.4
Wastewater charges	1 078.9	833.2	654.1	567.3	498.8
Waste charges	356.5	425.8	597.6	263.9	55.3
Soil/land use charges	324.2	490.6	348.8	437.0	459.1
Air pollution fines	10.3	8.9	8.4	10.9	20.2
Wastewater fines	18.0	11.2	10.2	8.3	9.6
Waste fines	1.5	11.8	17.0	9.8	8.7
Soil/land use fines	1.6	2.5	3.1	3.7	2.8
Product charges/taxes on CFC's	0.0	55.6	50.3	38.9	40.1
Loan repayment (incl. interest)	41.9	243.5	387.1	587.2	773.2
Revenue from privatisation (Air Quality Programme)	0.0	1 000.0	1 600.0	2 000.0	1 500.0
Revenue from financial operations and interest on bank deposits	74.4	75.5	91.4	123.3	322.0
Other	0.0	0.0	0.0	0.0	13.1
TOTAL revenues	2 767.6	4 489.1	4 959.5	5 354.3	5 298.6

Table II.3.3: Expenditures by environmental sector (mln CZK; nominal values).

	1993	1994	1995	1996	1997
Air	936.7	1 228.0	2 379.3	2 279.7	1 204.3
Water	1 672.4	1 993.7	2 163.3	1 946.2	1 891.6
Waste (total)	214.2	178.1	248.7	145.3	60.5
<i>incl.</i> : incineration	99.7	36.8	0.0	19.3	5.5
Nature protection/conservation <sup>1</sup>	45.3	144.4	87.9	232.1	139.4
TOTAL environmental expenditures	2 868.6	3 544.2	4 879.2	4 603.3	3 295.8

Note: 1) Includes projects focused on soil and landscape protection.

Table II.3.4: SFZP assistance programmes with maximum levels of Fund assistance and maximum grant shares for 1998.

Programme	Description	max % of total Fund assistance in total project cost		max % of Fund's grant portion in total project cost	
		non-commercial; municipalities	commercial	non-commercial; municipalities	commercial
1.	WATER PROTECTION				
1.1.	Wastewater treatment facilities with capacity 3-10 000 equivalent inhabitants	80	50	30	0
1.2.	Protection of drinking water sources: measures on municipal pollution sources	80	50	30	0
1.3.	Industrial pollution sources: measures addressing specific pollutants such as heavy metals	50	50	0	0
1.4.	Expansion and upgrading of existing municipal wastewater treatment plants	60	0	10	0
2.	AIR PROTECTION				
2.1.	Bringing small and medium size sources into compliance with emission standards	80	50	50	0
2.2.	Emission reduction at small and medium size pollution sources	60	50	30	0
2.3.	Co-generation in small and medium size pollution sources	50	50	0	0
2.4.	Infrastructure development and reconstruction of pollution sources in small municipalities	80	0	50	0
2.5.	Emission reduction of volatile organic hydrocarbons/ozon layer protection	0	50	0	0
2.6.	Substitution of cooling technologies and media	50	0	0	0
2.7.	Regional energy management plans for regions with population higher than 30 000	60	60	60	60
3.	NATURE PROTECTION	80	80	80	80
4.	WASTE MANAGEMENT				
4.1.	Closure of old landfills	80	0	60	0
4.2.	Separation, recycling and re-use of waste	60	50	30	0
5.	CLEAN TECHNOLOGIES, CLEAN PRODUCTS AND RENEWABLE ENERGY SOURCES				
5.1.	Cleaner production	0	70	0	0
5.2.	Use of renewable energy sources	60	50	30	0
5.3.	Research and production of clean products	60	50	30	0
6.	ASSISTANCE TO AREAS FLOODED IN JULY 1997				
6.1.	Reconstruction and construction of sewage systems and wastewater treatment plants	80	80	80	0
6.2.	Reconstruction and construction of gas grids and district heating systems	80	80	80	0
6.3.	Soil protection - measures to avoid erosion	80	80	80	80
6.4.	Reconstruction of facilities producing "eco-labelled" products	80	80	80	0

Table II.3.5: Environmental expenditures by form of disbursement (mln CZK; nominal values).

	1993	1994	1995	1996	1997
Grants	1 779.5	2 096.8	2 541.2	2 574.3	1 826.1
Soft and interest free loans	1 089.1	1 447.4	2 338.0	2 029.0	1 447.1
Interest subsidies	0.0	0.0	0.0	0.0	21.4
Other (loan guarantee <sup>1</sup> )	0.0	0.0	0.0	0.0	1.2
TOTAL <i>environmental</i> expenditures	2 868.6	3 544.2	4 879.2	4 603.3	3 295.8

Notes: 1) The Fund began to provide loan guarantees in 1996. The total amount guaranteed by the Fund in that year was 1 471.5 mln CZK, however, it was not called upon to pay any of those guarantees. In 1997, the Fund extended loan guarantees worth 1 410.8 mln CZK, and was required to make payments of 1.2 mln CZK.

Table II.3.6: Environmental expenditures by type of recipient (mln CZK; nominal values).

	1993	1994	1995	1996	1997
Enterprises					400.4
State administration					5.0
Municipal/local administrations					2 798.9
Public institutions (schools, universities, hospitals, etc.)					87.2
Other ( <i>please specify</i> )					4.3
TOTAL <i>environmental</i> expenditures	n.a.	n.a.	n.a.	n.a.	3 295.8

Table II.3.7: Environmental expenditures by “investment” vs. non-investment projects (mln CZK; nominal values).

	1993	1994	1995	1996	1997
Investment projects	2 693.8	3 433.5	4 105.9	3 972.2	2 333.8
Non-investment projects	174.8	110.7	773.3	631.1	962.0
TOTAL <i>environmental</i> expenditures	2 868.6	3 544.2	4 879.2	4 603.3	3 295.8

Note: The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities).

## Annex II.4: The Estonian Environmental Fund

Table II.4.1: Annual revenues and expenditures of Estonia's *Central* Environmental Fund (mln EEK; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	n.a.	4.249	2.178	1.366	17.486
Annual revenues	n.a.	12.046	20.346	81.594	106.446
Total disposable resources	n.a.	16.295	22.524	82.960	123.932
Environmental expenditures	n.a.	13.998	21.017	65.123	121.456
Fund overhead/administrative costs	n.a.	0.118	0.141	0.351	0.717
Total expenditures	n.a.	14.117	21.159	65.474	122.173
End of year balance	4.249	2.178	1.366	17.486	1.759

Sources: Annual budget implementation reports of the Estonian Environmental Fund; Statement of accounts of the Estonian Environmental Fund for 1997; *Estonian Environment* 1993-96. Estonian Environment Information Centre.

Notes: Totals might not equal the sums of individual sub-components due to rounding.

Table II.4.2: Annual revenues and expenditures of the *overall* Estonian Environmental Fund (including the Central, county and city funds; mln EEK; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	3.040	8.575	5.389	3.836	29.928
Annual revenues	22.876	24.093	39.297	106.626	146.436
Total disposable resources	25.916	32.668	44.686	110.461	176.364
Environmental expenditures	n.a.	26.949	40.172	79.585	153.851
Overhead / administrative costs	n.a.	0.330	0.679	0.948	1.888
Total expenditures	17.341	27.279	40.851	80.533	155.739
End of year balance	8.575	5.389	3.836	29.928	20.626

Source: Annual reports on the budget fulfilment of the Estonian Environmental Fund; Statement of accounts of the Estonian Environmental Fund for 1997; *Estonian Environment* 1993-1996. Estonian Environment Information Centre.

Notes: Totals might not equal the sums of individual sub-components due to rounding.

Table II.4.3: Revenues and expenditures of Estonia's Environmental Fund, by county, city and Central Funds, in 1994 and 1995 (mln EEK; nominal values).

Fund	1994		1995	
	Total revenues	Total expenditures	Total revenues	Total expenditures
Tallinn	2.028	1.248	2.308	2.181
Narva	2.120	2.080	3.371	3.135
Harju	0.300	0.086	0.754	0.531
Hiiu	0.236	0.075	0.278	0.168
East Viru	5.654	5.572	7.459	7.197
West Viru	1.142	0.956	1.585	1.009
Jogeva	0.284	0.185	0.518	0.333
Jarva	0.256	0.199	0.526	0.467
Laane	0.353	0.068	0.523	0.520
Polva	0.253	0.130	0.307	0.286
Parnu	0.905	0.290	1.109	0.755
Rapla	0.238	0.184	0.328	0.221
Saare	0.445	0.220	0.656	0.591
Tartu	1.506	1.334	1.687	1.625
Valga	0.223	0.133	0.217	0.176
Viljandi	0.251	0.225	0.308	0.293
Voru	0.178	0.178	0.228	0.207
Central Fund	16.295	14.117	22.524	21.159
TOTAL	32.668	27.279	44.686	40.805

Source: *Estonian Environment 1994-95*. Estonian Environment Information Centre.

Notes: Totals might not equal the sums of individual sub-components due to rounding. Revenue data include start of year balances; expenditure data include fund overhead and administration costs.

Table II.4.4: Annual revenues to the *Central* Environmental Fund by source (mln EEK; nominal values).

	1993	1994	1995	1996	1997
Air pollution charges and fines	2.012	3.224	3.359	4.535	5.760
Water abstraction fees	-	-	-	17.034	18.967
Wastewater charges and fines	3.743	3.603	7.093	8.092	9.796
Waste disposal charges and fines	3.967	3.480	7.217	7.842	13.923
Mineral extraction charges	-	-	-	5.468	18.894
Game resource use charges	-	0.790	0.988	0.779	0.895
Packaging excise tax	-	-	-	-	3.603
Loan repayments (including interest)	-	-	1.463	1.419	2.398
Revenue from privatisation	-	-	-	11.000	29.113
Revenue from financial operations and interest on bank deposits	-	-	-	25.163	2.927
Other (violation of the forest regulations, compensation for damage to nature, fine for delayed charge payment, etc.)	n.a.	0.949	0.226	0.262	0.170
<b>TOTAL</b>	n.a.	12.046	20.346	81.594	106.446

Source: Annual budget implementation reports of the Estonian Environmental Fund; Statement of accounts of the Estonian Environmental Fund for 1997; "Estonian Environment" 1993-96. Estonian Environment Information Centre.

Note: Totals might not equal the sums of individual sub-components due to rounding. "Game resources" include elk, roe deer, red deer, wild pig, lynx.

Table II.4.5: Annual revenues, by source, to the *overall* Estonian Environmental Fund (including the Central, county and city funds; mln EEK; nominal values).

	1993	1994	1995	1996	1997
Air pollution charges and fines	4.025	6.448	6.718	9.070	11.519
Water abstraction fees	-	-	-	17.034	18.967
Wastewater charges and fines	7.486	7.206	14.186	16.185	19.592
Waste disposal charges and fines	7.933	6.960	14.435	15.684	27.846
Mineral extraction charges	-	-	-	5.468	18.894
Game resource use charges	-	1.580	1.976	1.786	2.403
Packaging excise tax	-	-	-	-	3.603
Loan repayments (incl. Interest)	-	-	1.463	2.579	4.932
International grants	-	-	0.116	1.891	-
Revenue from privatisation	-	-	-	11.000	29.113
Revenue from financial operations and interest on bank deposits	-	-	-	25.163	8.162
Other (violation of the forest regulations, compensation for damage to nature, fine for delayed charge payment, etc.)	3.432	1.899	0.403	0.767	1.406
<b>TOTAL</b>	22.876	24.093	39.297	106.626	146.436

Sources: Annual budget implementation reports of the Estonian Environmental Fund; Statement of accounts of the Estonian Environmental Fund for 1997; *Estonian Environment* 1993-96. Estonian Environment Information Centre.

Notes: Totals might not equal the sums of individual sub-components due to rounding. Foreign grants have been received by the county funds.

Table II.4.6: Expenditures of the *Central* Environmental Fund by sector (mln EEK; nominal values).

	1994	1995	1996	1997
Environmental protection programme	9.611	12.990	-	-
Air protection programme (total)	n.a.	n.a.	1.800	2.272
<i>incl.</i> - energy production/heating sector	n.a.	n.a.	0.798	0.280
- industry sector (excl. energy/heating)	n.a.	n.a.	-	-
- transport	n.a.	n.a.	-	-
- other expenditures related to air pollution	n.a.	n.a.	1.002	1.992
Water protection programme (total)	n.a.	n.a.	28.324	40.419
<i>incl.</i> - water supply	n.a.	n.a.	3.300	9.509
- wastewater treatment / sewage	n.a.	n.a.	20.288	26.466
- other expenditures related to water protection/supply	n.a.	n.a.	4.736	4.444
Waste management programme (total)	n.a.	n.a.	9.280	12.213
<i>incl.</i> - reuse / recycling	n.a.	n.a.	0.609	0.060
- incineration and other treatment	n.a.	n.a.	5.146	6.315
- disposal	n.a.	n.a.	0.850	2.800
- other expenditures related to waste management	n.a.	n.a.	2.675	3.037
Nature conservation programme	0.834	1.365	2.000	4.029
Nature use taxation programme	-	0.380	2.200	1.295
Education and information programme	0.809	1.063	1.955	4.689
Monitoring programme	0.918	0.125	-	-
Environment supervision programme	1.750	1.524	4.853	14.432
Hunting programme	0.076	0.362	0.687	0.882
Mineral resource programme	-	0.170	4.636	10.818
Planning, building and investment programme	-	-	9.095	23.421
Information technology programme	-	-	-	2.168
Environmental technologies	-	1.282	-	-
Reserves	-	1.757	0.294	3.011
Other	-	-	-	1.808
<b>TOTAL environmental expenditures</b>	<b>13.998</b>	<b>21.017</b>	<b>65.123</b>	<b>121.456</b>

Source: Author's calculations based on records of the Central Environmental Fund.

Table II.4.7: *Central* Environmental Fund expenditures by form of disbursement (mln EEK; nominal values).

	1993	1994	1995	1996	1997
Grants	n.a.	13.788	19.972	62.349	108.806
Interest free loans	0.400	0.075	0.170	0.527	9.270
Soft loans	0.010	0.135	0.875	2.247	3.380
<b>TOTAL environmental expenditures</b>	<b>n.a.</b>	<b>13.998</b>	<b>21.017</b>	<b>65.123</b>	<b>121.456</b>

Source: Author's calculations based on records of the Central Environmental Fund.

Note: Totals might not equal the sums of individual sub-components due to rounding.

Table II.4.8: Number of projects/activities supported by the *Central* Environmental Fund according to form of disbursement.

	1993	1994	1995	1996	1997
Grants	n.a.	n.a.	n.a.	n.a.	679
Interest free loans	1	1	1	2	4
“Soft” loans	1	2	4	4	5
TOTAL number of projects	n.a.	n.a.	n.a.	n.a.	688

Source: Author’s calculations based on records of the Central Environmental Fund.

Table II.4.9: Expenditures of the *Central* Environmental Fund in 1997 by type of recipient (mln EEK; nominal values).

	1997
Enterprises	75.739
State administration	4.908
County administration	0.680
Municipal / local administration	0.126
Public institutions (schools, universities, hospitals, etc.)	28.474
NGOs	10.474
Private persons	0.574
Other	0.480
TOTAL environmental expenditures	121.456

Source: Author’s calculations based on records of the Central Environmental Fund.

Note: Totals might not equal the sums of individual sub-components due to rounding.

Table II.4.10: Expenditures of the *Central* Environmental Fund in 1996 and 1997 according to “investment” vs. “non-investment” project (mln EEK; nominal values).

	1996	1997
Investment projects (total)	30.990	68.571
Incl.: - technology/equipment	30.990	68.571
- operation/maintenance	0	0
Non-investment projects	34.133	52.885
TOTAL environmental expenditures	65.123	121.456

Source: Author’s calculations based on records of the Central Environmental Fund.

Notes: The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities).

## Annex II.5: The Hungarian Central Environmental Protection Fund

Table II.5.1: Total revenues and expenditures, 1993-1997 (mln HUF; nominal values).

	1993	1994	1995	1996	1997
Start of year balance <sup>1</sup>	595.0	370.5	1928.1	0.0	0.0
Annual revenues	2748.3	6426.4	6955.4	14226.2	15114.3
<b>Total disposable resources</b>	<b>3343.3</b>	<b>6796.9</b>	<b>8883.5</b>	<b>14226.2</b>	<b>15114.3</b>
Environmental expenditures	1579.7	2692.1	3306.8	8217.3	15781.8
Fund overhead/administrative costs	115.7	41.3	104.2	676.1	968.1
<b>Total expenditures</b>	<b>1695.4</b>	<b>2733.4</b>	<b>3411.0</b>	<b>8893.4</b>	<b>16749.9</b>
Balance of securities transactions	-1277.4	-2135.4	7692.6	-	-
End of year balance <sup>1</sup>	370.5	1928.1	13165.1	5332.8	-1635.6

Notes: 1) The Fund's financial resources are held on account at the State Treasury. From the end of 1995, money remaining on the Fund's account at the end of the year (HUF 13 165.1 mln in 1995 and, theoretically, HUF 18 497.9 mln in 1996) has been retained by the Treasury and is no longer available for the Fund's use.

Table II.5.2: Annual revenues by source, (mln HUF; nominal values).

	1993	1994	1995	1996	1997
Air pollution fines	349.4	470.0	315.4	604.9	346.6
Wastewater fines	156.2	152.1	305.5	288.0	292.2
Hazardous waste fines	44.2	28.7	23.3	56.9	55.9
Noise and vibration fines	25.3	11.1	11.7	13.7	11.8
Nature conservation fines	0.2	1.3	1.2	1.1	1.7
<b>All environmental fines subtotal</b>	<b>575.3</b>	<b>663.2</b>	<b>657.1</b>	<b>964.6</b>	<b>708.3</b>
Product charge on fuels	1460.8	2502.0	4339.2	6693.7	7092.3
Product charge on packaging materials	-	-	239.1	1924.8	2464.6
Product charge on tires	-	-	-	1262.7	1198.5
Prod. charge refrigerants/refrigerators	-	-	77.1	489.6	349.2
Product charge on car batteries	-	-	-	540.2	642.2
<b>All product charges subtotal</b>	<b>1460.8</b>	<b>2502.0</b>	<b>4655.4</b>	<b>10911.0</b>	<b>11746.8</b>
Mining annuities	663.3	2495.7	767.1	877.7	230.2
Loan uptake by the CEPF	-	337.7	-	-	-
Loan repayment (including interest)	33.5	107.1	195.6	465.4	764.9
Phare grants	-	313.5	680.2	2.0	617.8
Revenue from privatisation	-	-	-	1000.0	1000.0
Revenues from claims for damages	-	-	-	-	23.3
Other: including late fees <sup>1</sup>	15.4	7.2	-	5.5	23.1
<b>TOTAL</b>	<b>2748.3</b>	<b>6426.4</b>	<b>6955.4</b>	<b>14226.2</b>	<b>15114.3</b>

Notes: 1) Refers to late fees on defaulted interest payments.

Table II.5.3: *Committed*<sup>1</sup> support for environmental projects according to form of disbursement, 1996-1997 (mln HUF; nominal values).

	1996	1997
Grants	8769.0	17087.0
Interest free loans <sup>2</sup>	3601.5	5060.0
Soft loans <sup>2</sup>	211.5	540.0
<b>TOTAL environmental expenditures</b>	<b>12582.0</b>	<b>22687.0</b>

Notes: 1) The Fund does not regularly record actual expenditures according to form of disbursement. As the data presented in this table reflects *committed*, rather than actual expenditures, the totals do not match those in Tables II.5.5 through II.5.7. 2) Practically all loans are given in combination with other forms of support.

Table II.5.4: Number of environmental projects approved by form of disbursement, 1996-1997.

	1996	1997
Grants	277	354
Interest free loans <sup>1</sup>	52	63
Soft loans <sup>1</sup>	10	10
Number of projects receiving support through 2 or more disbursement mechanisms	69	194
<b>TOTAL number of projects</b>	<b>408</b>	<b>621</b>

Notes: 1) Practically all loans are given in combination with other forms of support.

Table II.5.5: Expenditures by environmental sector (mln HUF; nominal values).

	1993	1994	1995	1996	1997
Air (total)	145.4	826.2	1184.0	1887.1	3415.1
incl.: - energy production / heating sector				523.4	
- industry sector (excl. energy/heating)				-	
- transport				1304.2	
- other expenditure related to air				59.5	
Water (total)	466.6	935.3	580.0	1325.2	2434.1
incl.: - water supply				-	
- wastewater treatment/sewage				878.2	
- other expenditure related to water				447.0	
Waste (total)	53.3	127.3	256.0	536.6	2192.4
"Public interest" activities (support window III)	285.6	327.3	343.6	880.6	3484.0
Nature protection/conservation	-	106.2	236.0	271.9	480.0
Noise protection	-	161.1	13.0	20.0	284.3
Environmental education and public awareness	89.7	115.4	-	316.7	88.6
Landscape rehabilitation	-	-	41.8	1326.5	509.1
Cleanup of accidents/emergencies	18.0	12.0	99.8	881.8	1207.5
Other (government analysis, etc.)	521.1	81.3	552.6	770.9	1686.6
<b>TOTAL environmental expenditures</b>	<b>1579.7</b>	<b>2692.1</b>	<b>3306.8</b>	<b>8217.3</b>	<b>15781.7</b>

Table II.5.6: Environmental expenditures by type of recipient, (mln HUF; nominal values).

	1993	1994	1995	1996	1997
Enterprises	235.1	1104.2	1545.2	3160.0	6256.0
Municipal/local administration	536.6	966.0	774.9	2504.7	4430.4
Public institutions (schools, universities, hospitals, etc.)	567.1	462.8	636.7	1474.1	3815.6
NGOs	89.6	101.6	122.4	732.7	1279.8
Other	151.3	57.5	227.6	345.8	0.0
TOTAL environmental expenditures	1579.7	2692.7	3306.8	8217.3	15781.8

Table II.5.7: Environmental expenditures according to “investment” or “non-investment” projects, (mln HUF; nominal values).

	1993	1994	1995	1996	1997
Investment projects <sup>1</sup>	1186.4	2237.4	2821.6	4811.7	10492.6
Non-investment <sup>1</sup> projects	375.3	442.7	343.6	1197.3	3572.6
Other (emergencies, damages)	18.0	12.0	141.6	2208.3	1716.6
TOTAL expenditures	1579.7	2692.7	3306.8	8217.3	15781.8

Note: 1) The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (essentially projects which receive support through the Fund’s “window I”). The term “non-investment” projects here includes essentially “window III” projects: training/education, public awareness raising, environmental monitoring and research, nature conservation, protection of the built environment through non-technological means, etc. (including computers and other office equipment for the support of such activities).

## Annex II.6: The Latvian Environmental Investment Fund

Table II.6.1: Total annual revenues and expenditures (LVL; nominal values).

	1997	1998
Start of year balance	0.0	1 489 000.0
Total annual revenues	1 550 000.0	1 714 000.0
Total disposable resources	1 550 000.0	3 203 000.0
Total environmental expenditures	0.0	400 000.0
Fund's overhead/administration expenditures	61 000.0	123 000.0
Total expenditures	61 000.0	523 000.0
End of year balance	1 489 000.0	2 680 000.0

Table II.6.2: Total annual revenues by source (LVL; nominal values).

	1997	1998
Transfers from the LEPF <sup>1</sup> (originating from Natural Resource Tax)	1 540 000.0	1 588 000.0
Loan repayment (including interest)	0.0	5 000.0
Revenue from financial operations and interest on bank deposits	3 000.0	111 000.0
Other	7 000.0	10 000.0
<b>TOTAL</b>	<b>1 550 000.0</b>	<b>1 714 000.0</b>

Notes: 1) Latvian Environmental Protection Fund.

Table II.6.3: Expenditures by environmental sector (LVL; nominal values).

	1998
Air (total)	322 000.0
<i>Incl.:</i> - energy production/heating sector	316 000.0
- other expenditures related to air pollution	6 000.0
Other (small hydro power stations)	78 000.0
<b>TOTAL environmental expenditures</b>	<b>400 000.0</b>

Table II.6.4: Environmental expenditures by type of recipient (LVL; nominal values)

	1998
Enterprises (total)	169 000.0
Including: - publicly-owned <sup>1</sup>	92 000.0
- privately-owned <sup>1</sup>	77 000.0
Municipal/local administration	225 000.0
Private persons	6 000.0
<b>TOTAL environmental expenditures</b>	<b>400 000.0</b>

Notes: 1) "Publicly-owned" refers to enterprises where more than 50% of shares are owned by the State. "Privately-owned" refers to enterprises that are 50% or more owned by private entities.

## **Annex II.7: The Lithuanian Environmental Investment Fund**

As the Fund received its first significant revenues from the EU's Phare Programme only in the spring of 1999, there was no data to report at the time the survey was first submitted in 1998.

## Annex II.8: The Polish National Fund for Environmental Protection and Water Management

Table II.8.1: Total annual revenues and expenditures including foreign sources (thousand PLN; nominal values).

	1993	1994	1995	1996	1997
Start of year balance <sup>1</sup>	38 909	146 169	268 595	371 967	135 835
Annual revenues	482 720	767 400	1 170 234	1 168 011	1 373 029
Total disposable resources	521 629	913 569	1 438 829	1 539 978	1 508 864
Environmental expenditures	370 950	633 080	1 041 106	1 377 334	1 278 119
Fund overhead/administrative costs	3 080	5 407	23 835	19 868	31 283
Other expenditures	1 430	6 487	1 921	6 941	6 642
Total expenditures	375 460	644 974	1 066 862	1 404 143	1 316 044
End of year balance	146 169	268 595	371 967	135 835	192 820

Notes: 1) Refers to liquid (i.e. cash) assets only.

Table II.8.2: Fund annual revenues by source, including foreign sources (thousand PLN; nominal values).

	1993	1994	1995	1996	1997
Fees <sup>1</sup> (total)	376 680	512 787	612 009	645 138	735 741
- Incl. mineral extraction fees	40 530	93 535	84 822	102 795	100 607
Fines <sup>1</sup>	1 190	14 393	21 423	39 644	18 376
Loan repayment (including interest) <sup>2</sup>	80 760	163 801	265 227	355 308	489 934
Foreign resources (total)	(-)	3 808	130 692	31 254	49 205
Incl.: Phare		2 416	109 031	25 311	45 008
BITS (Swedish tech. assist.)		674	937	1 028	1 395
EFP Phare		-	2 895	3 533	2 274
USEPA		-	0	0	200
DEPA		-	0	0	0
Finnish Food Fund		718	367	368	328
The World Bank		-	17 462	1 014	0
Revenue from financial operations and interest on bank deposits <sup>3</sup>	24 090	72 611	140 883	96 667	79 773
TOTAL	482 720	767 400	1 170 234	1 168 011	1 373 029

Notes: 1) The level of revenues shown for environmental fees and fines is an estimate based on the National Fund's share of total fees and fines in the entire fund system (as shown in Table II.8.3 below). 2) Includes some loans from the Geology and Mining Sub-Fund as well as the return of unused grants. 3) Includes profit on environmental equity investments.

Table II.8.3: Structure of revenues from fees and fines to the entire environmental fund system in Poland, including the National, Provincial and Local Funds, 1994–1997 (thousand PLN; nominal values).

	1994		1995		1996		1997	
		% of total		% of total		% of total		% of total
Air pollution fees	504 593	49.38 %	656 232	50.99 %	670 386	47.48 %	814 120	51.81 %
Water use fees	124 174	12.15 %	169 134	13.14 %	193 519	13.70 %	203 785	12.97 %
Wastewater fees	207 479	20.31 %	253 584	19.70 %	286 493	20.29 %	302 005	19.22 %
Waste fees	144 410	14.13 %	170 039	13.21 %	194 159	13.75 %	208 971	13.29 %
Mineral extraction fees	1 072	0.11 %	877	0.07 %	1 073	0.08 %	1 179	0.08 %
Other fees/taxes <sup>1</sup>	617	0.06 %	864	0.07 %	854	0.06 %	957	0.06 %
<b>Sub-Total Fees</b>	<b>982 345</b>	<b>96.14 %</b>	<b>1 250 730</b>	<b>97.18 %</b>	<b>1 346 484</b>	<b>95.35 %</b>	<b>1 531 017</b>	<b>97.43 %</b>
Air pollution fines	7 501	0.73 %	12 325	0.96 %	9 309	0.66 %	13 099	0.83 %
Water use fines	2 663	0.26 %	44	0.01 %	63	0.01 %	72	0.01 %
Wastewater fines	26 041	2.55 %	21 355	1.66 %	51 972	3.68 %	19 711	1.25 %
Waste fines	680	0.07 %	812	0.06 %	1 331	0.09 %	3 112	0.20 %
Other fines <sup>2</sup>	2 561	0.25 %	1079	0.08	1 679	0.12 %	2 244	0.14 %
<b>Sub-Total Fines</b>	<b>39 446</b>	<b>3.86 %</b>	<b>35 615</b>	<b>2.77 %</b>	<b>64 354</b>	<b>4.56 %</b>	<b>38 238</b>	<b>2.43 %</b>
Other <sup>3</sup>			723	0.05	1 242	0.09 %	2 186	0.14 %
<b>TOTAL</b>	<b>1 021 791</b>	<b>100%</b>	<b>1 287 068</b>	<b>100%</b>	<b>1 412 080</b>	<b>100%</b>	<b>1 571 441</b>	<b>100%</b>

Notes: 1) Refers to fees concerning the use of water installations and facilities. 2) Refers to fines for excessive noise and for other damage, as well as payments for environmental protection imposed by judicial decisions and adjudicative boards. 3) Refers to fines for late payments, as well as interest from bank accounts.

Table II.8.4: Fund expenditures from domestic sources, by environmental sector (thousand PLN; nominal values).

	1993	1994	1995	1996	1997
Air Protection	149 400	171 200	425 100	451 000	372 700
Water Protection	109 500	192 600	270 600	482 200	436 800
Soil/land protection <sup>1</sup>	19 300	34 500	44 800	54 500	97 700
Nature protection/conservation	9 500	28 300	27 600	31 200	38 400
Monitoring and information systems	15 800	16 000	9 700	11 100	9 400
Environmental education and public awareness	3 800	4 100	9 700	16 800	17 700
Cleanup and prevention of accidents/emergencies	5 000	24 800	19 200	29 200	19 700
For mining <sup>2</sup>	7 400	29 200	60 500	80 700	22 900
For geology <sup>2</sup>	6 100	14 200	27 300	51 300	78 100
Others (research, expertise, awards)	5 700	1 400	8 300	13 300	27 600
<b>TOTAL</b>	<b>331 500</b>	<b>516 300</b>	<b>902 800</b>	<b>1 221 300</b>	<b>1 121 000</b>

Notes: 1) Includes expenditures related to waste management. 2) Expenditures from the Geology and Mining Sub-Fund.

Table II.8.5: Financial commitments from domestic sources<sup>1</sup> according to type of recipient (thousand PLN; nominal values).

	1994	1995	1996	1997
Enterprises (total)	192 200	492 700	421 400	372 800
State administration	0	28 600	16 500	5 200
Regional administration	0	0	0	0
Municipal / local administration	195 300	346 700	419 500	358 400
Public institutions (schools, universities, hospitals, etc.) <sup>3</sup>	96 600	141 400	127 900	86 500
NGOs	5 500	7 000	10 200	12 600
Other	20 100	27 600	14 200	37 400
TOTAL financial commitments	509 700	1 044 000	1 009 700	872 900

Notes: 1) Excludes financial commitments made from the Geology and Mining Sub-Fund. 2) For data on commitments from foreign sources according to recipient see Table II.8.6 below. 3) Includes public sector environmental institutions (e.g. research institutes).

Table II.8.6: Distribution of foreign funds from 1990-1998 as committed among different recipients.

Recipient Type	mIn ECU	% of total foreign funds committed
Enterprises	44.80	46.8%
State administration	20.00	20.9%
Regional administration	13.71	14.3%
Municipal / local administration	9.93	10.4%
Public institutions	7.27	7.6%
TOTAL	95.71	100.0%

Table II.8.7: Environmental expenditures according to “investment” or “non-investment” projects (thousand PLN; nominal values).

	1993	1994	1995	1996	1997
Investment projects <sup>1</sup>	331 990	543 072	888 781	1 145 247	1 030 876
Non-investment <sup>2</sup> projects	40 100	88 800	101 800	152 900	190 900
TOTAL	372 090	631 872	990 581	1 298 147	1 221 776

Notes: 1) The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). 2) The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities).

Table II.8.8: Allocation of environmental expenditures from foreign sources from 1990-1997 according to “investment projects”, “pre-investment activities” and “other projects”.

	mIn USD	% of total foreign funds committed
Investment projects (total)	202.0	59.7%
Incl.: Construction of installations and equipment	87.7	
Supply of measuring, research and monitoring equipment	21.1	
Supply of appropriate ancillary	80.9	
Preparing of technical documentation, purchase of licenses	12.3	
Pre-investment activities (total)	80.7	23.9%
Incl.: Studies and expertise	52.6	
Technical and economical specifications	10.6	
Master Plans	17.6	
Other projects/activities (total)	55.4	16.4%
Incl.: Management	4.6	
Training	9.6	
Projects monitoring	4.8	
Non-investment supplies	16.6	
Other	19.8	
TOTAL expenditures from foreign sources	338.1	100.0%

Table II.8.9: Fund environmental expenditures<sup>1</sup> by form of disbursement (thousand PLN; nominal values).

	1993	1994	1995	1996	1997
Grants	69 710	170 756	306 190	454 214	395 527
Soft loans	260 670	346 733	647 149	846 282	781 801
Interest subsidies	19 380	32 637	36 205	27 280	31 507
Environmental equity investments	20 050	78 422	31 841	28 888	64 568
Loans forgiven <sup>2</sup>	1 140	4 534	19 721	20 670	4 716
TOTAL expenditures	370 950	633 080	1 041 106	1 377 334	1 278 119

Notes: 1) Includes foreign sources, all of which have been disbursed as grant, and disbursements from the Geology and Mining Sub-Fund. 2) Loan amounts forgiven effectively become grants.

Table II.8.10: Number of financing agreements<sup>1</sup> concluded by the Fund, according to form of disbursement.

	1993	1994	1995	1996	1997
Grants	362	852	1031	703	482
incl. Interest rate subsidies <sup>2</sup>	175	141	107	96	177
Soft loans	157	186	235	234	106
Environmental equity investments	6	7	14	19	25
TOTAL <sup>2</sup>	525	1045	1280	956	613

Notes: 1) Financing agreements for the provision of *domestic* resources. 2) Deduced by the Editors from original data provided by the Fund and from the Fund publication "8 Years of operation: a report summary" (1997).

## Annex II.9: The Polish EcoFund

Table II.9.1: Total annual revenues and expenditures (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	9.899	17.044	5.231	26.111	50.187
Annual revenues	16.025	23.066	72.018	84.502	110.152
<b>Total disposable resources</b>	<b>25.924</b>	<b>40.110</b>	<b>77.249</b>	<b>110.613</b>	<b>160.339</b>
Environmental expenditures	8.355	32.511	49.769	58.419	119.779
Fund overhead/administrative costs	0.525	2.368	1.369	2.007	2.756
<b>Total expenditures</b>	<b>8.880</b>	<b>34.879</b>	<b>51.138</b>	<b>60.426</b>	<b>122.535</b>
End of year balance	17.044	5.231	26.111	50.187	37.804

Table II.9.2: Annual Fund revenues, by source (mln PLN; nominal values).

	1993	1994	1995	1996	1997
State budget allocation (i.e. debt-swap transfers)	12.777	19.389	65.544	75.464	92.254
Donation from the Norwegian Government	-	-	-	-	1.426
Financial operations & interest on bank deposits	3.248	3.651	6.461	8.987	16.465
Other: income from the sale of movable property		0.026	0.012	0.052	0.008
<b>TOTAL</b>	<b>16.025</b>	<b>23.066</b>	<b>72.018</b>	<b>84.502</b>	<b>110.152</b>

Note: Totals may not equal the sum of individual components due to rounding.

Table II.9.3: Fund expenditures by environmental sector (mln PLN; nominal values).

	1993	1994	1995	1996	1997
<b>Air (total)</b>	<b>3.405</b>	<b>16.698</b>	<b>30.368</b>	<b>29.401</b>	<b>67.135</b>
<i>incl.</i> - energy production/heating sector	3.351	12.356	26.160	19.582	66.855
- industry sector (excl. energy/heating)	0.054	4.342	3.589	9.317	0
- transport	-	-	-	-	-
- other expenditures related to air pollution	0	0	0.620	0.502	0.280
<b>Water (total)</b>	<b>4.339</b>	<b>14.959</b>	<b>18.021</b>	<b>28.166</b>	<b>49.435</b>
<i>incl.</i> - water supply	-	-	-	-	-
- wastewater treatment/sewage	3.959	11.145	17.917	28.166	49.435
- other exp. related to water	0.380	3.814	0.104	0	0
Nature protection/conservation	0.611	0.855	1.379	0.852	3.210
<b>TOTAL environmental expenditures</b>	<b>8.355</b>	<b>32.511</b>	<b>49.769</b>	<b>58.419</b>	<b>119.779</b>

Notes: Financing of projects in the Fund's newest priority sector - waste management - was to begin in 1998. "Air" includes EcoFund's priority sectors I (greenhouse gases) and II (SO<sub>2</sub> and NO<sub>x</sub>). The dominant majority of the Fund's financial support goes to investment projects, however other types of costs e.g. education/public awareness raising, monitoring, research, emergencies, may be included in some projects, especially in the biodiversity sector. Totals may not equal the sum of individual components due to rounding.

Table II.9.4: Fund environmental expenditures according to "investment" or "non-investment" projects (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Investment projects <sup>1</sup>	8.288	32.423	49.632	58.225	119.104
Non-investment projects <sup>1</sup>	0.067	0.088	0.136	0.195	0.675
TOTAL environmental expenditures <sup>2</sup>	8.355	32.511	49.769	58.419	119.779

Notes: 1) The term "investment" projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term "non-investment" projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities). 2) Totals may not equal the sum of individual components due to rounding.

Table II.9.5: Number of environmental projects supported by type of disbursement mechanism.

	1993	1994	1995	1996	1997
Grants	25	35	51	60	90
TOTAL number of environmental projects	25	35	51	60	90

Note: The above figures refer to number of projects *approved* by the Council in a given year.

Table II.9.6: Fund environmental expenditures by type of recipient (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Enterprises (total)	2.849	15.151	20.809	21.166	59.708
incl.: - publicly-owned <sup>1</sup>	2.849	12.951	19.517	18.593	47.145
- privately-owned <sup>1</sup>	0	2.200	1.291	2.573	12.563
State administration	0.465	0.448	1.481	0.485	0.948
Regional administration	0.069	0.226	0.149	0.043	0.166
Municipal / local administration	4.895	13.882	22.183	33.121	55.045
Public institutions (schools, universities, hospitals, etc.)	0	2.623	4.074	2.123	2.713
NGOs	0.077	0.181	0.982	1.060	1.019
Private persons	0	0	0.090	0.312	0.180
Other	0	0	0	0.109	0
TOTAL environmental expenditures <sup>2</sup>	8.355	32.511	49.769	58.419	119.779

Note: 1) Privately-owned enterprises include here: small businesses owned by private persons, companies owned by foreign capital, joint stock companies and limited companies. All others are referred as to "publicly-owned enterprises". Nevertheless, the distinction is difficult to make and should be considered as indicative only. 2) Totals may not equal the sum of individual components due to rounding.

## Annex II.10: The Cracow Provincial Fund for Environmental Protection and Water Management

Table II.10.1: Total annual revenues and expenditures (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	-	1.762	15.823	45.911	40.047
Annual revenues	3.682	27.540	46.479	46.331	48.665
<b>Total disposable resources</b>	<b>3.682</b>	<b>29.302</b>	<b>62.302</b>	<b>92.242</b>	<b>88.713</b>
Environmental expenditures	1.806	13.145	15.806	51.436	55.842
Overhead/administrative costs	0.114	0.334	0.585	0.759	1.140
<b>Total expenditures<sup>1</sup></b>	<b>1.920</b>	<b>13.479</b>	<b>16.392</b>	<b>52.195</b>	<b>56.982</b>
End of year balance	1.762	15.823	45.911	40.047	31.730

Notes: 1) Totals may not equal the sum of individual components due to rounding.

Table II.10.2: Annual revenues by source (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Budget allocation: District Water Management	-	-	0.008	0.008	-
Environmental charges	3.633	23.701	35.248	28.431	27.973
Environmental fines	0.002	0.654	0.974	0.872	1.574
Loan repayment (incl. interest)	0.006	1.453	4.063	3.937	11.854
Financial operations/interest on bank deposits	0.040	1.690	6.115	13.070	7.264
Provision of services <sup>1</sup>	-	-	0.021	0.001	-
Other <sup>2</sup>	-	0.043	0.049	0.014	-
<b>TOTAL<sup>3</sup></b>	<b>3.682</b>	<b>27.540</b>	<b>46.479</b>	<b>46.331</b>	<b>48.665</b>

Note: 1) Includes revenues from preparing a symposium in 1995, and a rental car repayment in 1996. 2) Includes the repayment of unused grants from the previous year. 3) Totals may not equal the sum of individual components due to rounding.

Table II.10.3: Expenditures by environmental sector (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Air	0.568	4.305	5.787	32.755	31.759
Water	0.971	5.209	4.680	11.182	14.203
Waste	-	-	0.221	0.504	0.315
Soil/land protection	0.169	0.357	0.245	1.063	0.927
Nature protection/conservation	-	0.334	0.328	0.964	0.150
Noise protection	-	0.028	0.068	-	0.859
Environmental education and public awareness	0.024	0.209	0.390	0.129	0.452
Monitoring and information systems	-	0.954	1.216	2.200	2.230
Research	-	0.156	0.055	0.219	0.136
Cleanup of accidents/emergencies	-	0.594	1.515	1.076	3.812
Other: environmental health holidays for children living in highly polluted areas	0.075	1.000	1.300	1.345	1.000
<b>TOTAL environmental expenditures<sup>1</sup></b>	<b>1.806</b>	<b>13.145</b>	<b>15.806</b>	<b>51.436</b>	<b>55.842</b>

Note: 1) Totals may not equal the sum of individual components due to rounding.

Table II.10.4: Environmental expenditures according to “investment” or “non-investment” projects (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Investment <sup>1</sup> projects (total)	1.706	10.757	12.416	46.759	51.651
Incl.: technology/equipment	1.706	10.331	11.110	46.114	49.028
operation/maintenance	-	0.425	1.305	0.645	2.624
Non-investment <sup>1</sup> projects	0.100	2.388	3.391	4.677	4.191
TOTAL environmental expenditures <sup>2</sup>	1.806	13.145	15.806	51.436	55.842

Note: 1) The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities). 2) Totals may not equal the sum of individual components due to rounding.

Table II.10.5: Environmental expenditures by form of disbursement (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Grants	1.566	6.335	10.450	12.988	14.182
Soft loans <sup>1</sup>	0.240	6.810	5.357	38.447	41.661
TOTAL environmental expenditures <sup>2</sup>	1.806	13.145	15.806	51.436	55.842

Note: 1) Loans may be partially forgiven. In such case, the forgiven amounts effectively become grants. 2) Totals may not equal the sum of individual components due to rounding.

Table II.10.6: Number of award contracts concluded annually, by type of disbursement mechanism.

	1993	1994	1995	1996	1997
Grants	22	177	168	122	103
Soft loans	1	26	22	59	36
TOTAL number of projects	23	203	190	181	139

Table II.10.7: Environmental expenditures by type of recipient (mln PLN; nominal values).

	1993	1994	1995	1996	1997
Enterprises <sup>1</sup> (total)	0.535	2.041	3.457	29.728	27.875
Incl.: publicly-owned	0.328	2.041	3.037	28.378	3.391
privately-owned	0.207	-	0.420	1.350	24.484
State administration	-	-	-	-	0.261
Regional administration	0.090	2.756	4.962	6.682	8.018
Municipal/local administration	1.105	5.780	4.202	10.519	17.018
Public institutions (schools, universities, hospitals, etc.)	0.077	2.185	3.186	4.468	2.358
NGOs	-	0.351	-	-	0.264
Private persons	-	0.028	-	0.038	0.049
<b>TOTAL environmental expenditures<sup>2</sup></b>	<b>1.806</b>	<b>13.145</b>	<b>15.806</b>	<b>51.436</b>	<b>55.842</b>

Note: 1) "Publicly-owned" refers to enterprises/utilities, more than half of whose shares are publicly owned (e.g. by the State, provincial or local governments). Other enterprises are "privately-owned" means privately property. 2) Totals may not equal the sum of individual components due to rounding.

## Annex II.11: The Slovak State Environmental Fund

Table II.11.1: Total revenues and expenditures (mln Sk; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	171.312	71.586	42.840	78.243	56.063
Annual revenues	981.294	977.741	1 058.358	1 231.893	1 039.023
<b>Total disposable resources</b>	<b>1 152.606</b>	<b>1 049.327</b>	<b>1 101.198</b>	<b>1 310.136</b>	<b>1 095.086</b>
Environmental expenditures	1 075.036	1 005.816	1 021.613	1 245.131	970.177
Fund overhead/administrative costs	5.984	0.671	1.342	8.206	28.965 <sup>1</sup>
<b>Total expenditures</b>	<b>1 081.020</b>	<b>1 006.487</b>	<b>1 022.955</b>	<b>1 253.337</b>	<b>999.142</b>
End of year balance	71.586	42.840	78.243	56.063	95.944

Notes: 1) Overhead costs rose significantly in 1997 when the Fund engaged a different bank to manage its resources.

Table II.11.2: Annual Fund revenues, by source (mln Sk; nominal values).

	1993	1994	1995	1996	1997
Budget allocation	360.000	270.000	250.000	296.950	239.500
Air pollution charges	238.349	360.471	387.927	412.172	392.586
Water use charges <sup>1</sup>	20.604	19.322	17.323	13.500	-
Wastewater charges	292.528	222.048	206.338	233.577	194.919
Waste charges <sup>2</sup>	18.806	52.723	148.010	220.092	173.986
Other charges <sup>3</sup>	0.051	0.042	0.427	0.521	0.159
Air pollution fines	10.045	7.878	3.512	6.346	2.083
Water pollution fines	12.635	11.480	10.152	9.705	8.769
Waste fines	12.123	18.220	17.517	15.068	10.731
Other fines (nature protection)	0.662	0.400	1.144	8.452	0.852
Financial operations/interest on bank deposits	15.491	14.936	14.514	12.944	8.984
Other	-	0.221	1.494	2.566	6.454
<b>TOTAL</b>	<b>981.294</b>	<b>977.741</b>	<b>1 058.358</b>	<b>1 231.893</b>	<b>1 039.023</b>

Notes: 1) From 1996, water use charges flow to the State Water Management Fund. The amount shown for 1996 represents delayed payments from previous years. 2) Amounts from 1996 represent 50% of surcharge payments on the disposal of waste at landfills which do not comply with standards. Revenues from the basic disposal charge and other half of the surcharge flow to the municipalities. 3) Since 1995, consists mainly of fees paid by persons applying for professional EIA certification.

Table II.11.3: Number of grants awarded.

	1993	1994	1995	1996	1997
# of grants awarded	613	869	962	1023	1037

Table II.11.4: Fund expenditures by environmental sector (mln Sk; nominal values).

	1993	1994	1995	1996	1997
Air (total)	396.996	273.711	286.605	337.360	261.314
incl. - energy/heating sector	341.208	216.326	262.965	312.760	257.414
- industry sector	22.008	44.500	15.090	19.200	2.900
- transport	3.000	3.200	8.000	3.200	1.000
- other	30.780	9.685	0.550	2.200	0
Water (total)	460.308	479.626	497.107	649.931	533.186
incl. - water supply	130.709	152.943	199.926	221.995	189.365
- WWT/sewage	321.599	297.433	272.345	398.198	326.906
- other	8.000	29.250	24.836	29.738	16.915 <sup>1</sup>
Waste (total)	81.690	131.071	121.240	151.126	92.174
incl. - reuse/recycling	9.400	12.000	12.600	6.200	7.100
- incinerators	3.000	5.170	5.500	8.000	0
- disposal	50.520	87.585	89.034	114.678	79.074
- other	18.770	26.316	14.106	22.248	6.000 <sup>1</sup>
Nature protection	7.435	8.488	10.383	18.643	22.799
Education and public awareness	4.562	8.073	3.063	20.839	13.016
Research	10.480	27.024	31.532	16.426	10.368
Accidents/emergencies	3.766	6.470	0.082	0.591	0.754
Other <sup>2</sup>	109.799	71.353	71.601	52.215	36.566
<b>TOTAL environmental expenditures</b>	<b>1075.036</b>	<b>1005.816</b>	<b>1021.613</b>	<b>1245.131</b>	<b>970.177</b>

Notes: 1) Includes allocations for food protection. 2) Includes projects/activities concerning environmental health (e.g. a spa for asthmatic children, photo therapy equipment, X-ray equipment).

Table II.11.5: Fund environmental expenditures by type of recipient (mln Sk; nominal values).

	1993	1994	1995	1996	1997
Enterprises	174.156	151.980	116.617	137.728	118.862
State administration	19.350	20.129	46.030	15.315	23.816
Municipal administration	811.871	777.008	804.046	1014.030	778.655
Public institutions	66.652	42.272	51.148	67.818	40.122
NGOs	0.537	12.078	3.887	7.540	3.772
Private persons	2.470	3.020	1.227	2.700	4.950
<b>TOTAL environmental expenditures</b>	<b>1075.036</b>	<b>1005.816</b>	<b>1021.613</b>	<b>1245.131</b>	<b>970.177</b>

Table II.11.6: Environmental expenditures according to “investment” or “non-investment” projects (mln Sk; nominal values).

	1993	1994	1995	1996	1997
Investment <sup>1</sup> projects	1032.030	946.097	951.350	1200.306	928.855
Non-investment <sup>1</sup> projects	43.006	59.719	70.269	44.825	41.322
<b>TOTAL environmental expenditures</b>	<b>1075.036</b>	<b>1005.816</b>	<b>1021.613</b>	<b>1245.131</b>	<b>970.177</b>

Note: 1) The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance thereof). The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities).

## Annex II.12: The Slovenian Environmental Development Fund

Table II.12.1: Number and value of shares of the Fund as of 31.12.1997.

	Slovenian Tolars	US Dollars (based on year end exchange rates)
Number of shares	45 340	45 340
Nominal value	4 534 000 000	27 044 599
Revaluation	1 008 022 825	6 012 698
Total value of shares	5 542 022 825	33 057 297
Shares to be issued	1 034 567 726	6 171 034
Total value as of 31.12.1997	6 576 590 551	39 228 332

Table II.12.2: Annual revenues and expenditures (mln SIT; nominal values).

	1994	1995	1996	1997
Start of year balance	0	241.320	1328.140	1812.349
Annual revenues	260.078	1228.441	2050.576	3273.891
Total disposable resources	260.078	1469.761	3378.716	5086.240
Environmental expenditures	0	70.746	1427.019	2854.402
Fund overhead/administrative costs	18.663	69.513	129.688	151.333
Other expenditures (interest, commission expenses)	0.095	1.362	9.660	69.618
Total expenditures	18.758	141.621	1566.367	3075.353
End of year balance	241.320	1328.140	1812.349	2010.887

Table 12.3: The value and breakdown of the Fund's capital as of 31.12.1997.

	Slovenian Tolars	US Dollars (based on year end exchange rates)
Initial capital	10 000 000	59 648
Cash from MEPP in the year 1994	31 888 461	190 210
Claims of the MEPP	3 033 554 265	18 094 676
Cash collected by the privatisation of companies	2 806 599 601	16 740 927
Land-use penalties	127 983 661	763 402
Net profit for the year 1996	2 538 692	15 143
Revaluation	1 245 989 402	7 432 131
Total Fund's capital per 31.12.1997	7 258 554 081	43 296 137

Table II.12.4.: Annual revenues by source (mln SIT; nominal values).

	1994	1995	1996	1997
Initial capital	10.000	-	-	-
Land use penalties	21.399	46.271	33.999	26.315
Revenue from privatisation	-	708.229	775.693	1322.677
Other revenues from MEPP	33.888	-	-	-
Loan repayment (without interest)	173.205	377.755	549.567	756.913
Interest	21.586	94.137	254.882	268.694
Revenue from provisions	-	2.049	15.079	21.173
IBRD loan	-	-	363.980	878.119
Phare grant	-	-	57.376	-
<b>TOTAL revenues</b>	<b>260.078</b>	<b>1228.441</b>	<b>2050.576</b>	<b>3273.891</b>

Table II.12.5: Number of soft loans extended.

	1995	1996	1997
Soft loans	193	1262	2097

Table II.12.6. Fund environmental expenditures according to “investment” or “non-investment” projects (mln SIT; nominal values).

	1995	1996	1997
Investment projects	70.746	1427.019	2854.402
Non-investment projects	0	0	0
<b>TOTAL environmental expenditures</b>	<b>70.746</b>	<b>1427.019</b>	<b>2854.402</b>

Note: The term “investment” projects here means capital expenditures associated with environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term “non-investment” projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc. (including computers and other office equipment for the support of such activities).

Table II.12.7: Fund expenditures by environmental sector (mln SIT; nominal values).

	1995	1996	1997
Air (total)	70.746	829.020	2097.630
<i>incl.</i> - energy production / heating sector	70.746	778.214	1742.672
- industry sector (excl. energy / heating)	-	50.806	-
- transport	-	-	354.959
- other expenditures related to air pollution	-	-	-
Water (total)	-	404.234	620.664
<i>incl.</i> - water supply		170.855	208.153
- waste water treatment / sewage		233.379	412.511
- other expenditures related to water protection and supply		-	-
Waste (total)	-	193.765	136.108
<i>incl.</i> - reuse / recycling		-	-
- incineration and other treatment		-	-
- disposal		193.765	136.108
- other expenditures related to waste management		-	-
<b>TOTAL environmental expenditures</b>	<b>70.746</b>	<b>1427.019</b>	<b>2854.402</b>

Table II.12.8: Fund environmental expenditures by type of recipient (mln SIT; nominal values).

	1995	1996	1997
Enterprises (total)	-	336.326	998.231
<i>Incl.:</i> publicly-owned <sup>1</sup>	-	182.325	309.100
privately-owned <sup>1</sup>	-	154.001	95.131
Municipal/local administration	-	449.261	536.644
Public institutions (schools, universities, hospitals, etc.)	-	-	50.238
Private persons	70.746	641.432	1265.771
Other	-	-	3.518
<b>TOTAL environmental expenditures</b>	<b>70.746</b>	<b>1427.019</b>	<b>2854.402</b>

Notes: 1) "Publicly owned" enterprises include those which are more than 50% owned by the State or municipalities. Other enterprises are considered "privately-owned".

## Annex II.13: The Belarussian Republican and Regional/Local Environmental Funds

Table II.13.1: Aggregated revenues and expenditures of the environmental fund system (mln Belarussian Roubles; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	18.0	818.6	1 598.3	43 097.4	49 739.1
Annual revenues	4 999.4	14 908.9	383 782.8	880 081.3	1 263 352.0
Total disposable resources	5 017.4	15 727.5	385 381.1	923 178.7	1 313 091.1
Environmental expenditures	4 198.8	14 129.2	342 283.7	873 439.6	1 236 961.3
Overhead / administration costs	n.a.	n.a.	n.a.	n.a.	n.a.
Total expenditures	4 198.8	14 129.2	342 283.7	873 439.6	1 236 961.3
End of year balance	818.6	1 598.3	43 097.4	49 739.1	76 129.8

Table II.13.2: Aggregated revenues of the environmental fund system, by source (mln Belarussian Roubles; nominal values).

	1993	1994	1995	1996	1997
Air and water pollution taxes	4 526.7	13 483.2	360 324.5	844 681.8	1 157 979.6
Waste charges	232.4	231.0	7 140.1	12 014.4	43 005.2
Fines on the violation of environmental legislation	57.8	121.0	3 275.2	3 519.7	11 605.1
Pollution fines	30.1	225.0	2 304.9	6 341.6	11 956.7
interest on bank deposits	152.4	848.7	10 738.1	13 523.8	38 805.4
TOTAL	4 999.4	14 908.9	383 782.8	880 081.3	1 263 352.0

Table II.13.3: Aggregated expenditures of the fund system by environmental sector (mln Belarussian Roubles; nominal values).

	1993	1994	1995	1996	1997
Soil / land protection				64 067.9	125 268.7
Nature protection / conservation		336.0	11 483.0	44 669.6	45 484.0
Environmental education and public awareness	15.0	70.1	406.8	10 504.6	19 387.8
Monitoring and information systems	74.8	160.2	3 050.1	16 641.0	19 387.8
Research	484.5	1 400.0	14 111.0	25 658.4	22 350.5
Construction, modernisation and repair of environmental facilities and plants	2 068.5	6 426.6	246 738.5	607 677.7	868 538.4
International co-operation, training and education of the MoE staff	10.0	20.0	605.0	1 693.5	2 389.0
Purchase of instruments and equipment	1 496.0	5 214.8	51 381.3	79 490.9	91 765.6
Strengthening of State environmental agencies	50.0	501.5	14 508.0	21 668.6	42 389.5
Other	0.0	0.0	0.0	1 367.4	0.0
TOTAL environmental expenditures	4 198.8	14 129.2	342 283.7	873 439.6	1 236 961.3

## Annex II.14: The Kazakh National Environmental Protection Fund

Table II.14.1: Total revenues and expenditures (mln Tenge; nominal values).

	1993	1994	1995	1996	1997
Start of year balance <sup>1</sup>	0	0	0	0	0
Annual revenues	19.52	144.75	108.90	232.00	733.70
Total disposable resources	19.52	144.75	108.90	232.00	733.70
Environmental expenditures	17.50	103.00	102.30	210.10	260.80
Overhead / administration costs <sup>2</sup>	n.a.	n.a.	n.a.	n.a.	n.a.
Total expenditures	17.50	103.00	102.30	210.10	260.80
End of year balance <sup>3</sup>	2.02	41.75	6.60	21.90	472.90

Note: 1) Under the Law on the State Budget, money remaining in the Fund's budget at the end of a year cannot be carried over and used by the Fund the following year. 2) The Fund's overhead and administration expenses have not been reported separately. 3) "End of year balance" = "Total disposable resources" - "Total expenditures".

Table II.14.2: Fund revenues (mln Tenge; nominal values).

	1993	1994	1995	1996	1997
Air pollution charges	10.98	85.7	61.20	94.40	337.90
Wastewater charges	2.56	15.96	16.30	47.20	158.50
Waste charges	1.10	6.84	4.10	30.00	96.10
Air pollution fines	3.90	29.00	17.70	55.10	107.00
Wastewater fines	0.29	5.40	3.10	2.10	14.70
Waste fines	0.69	1.85	6.50	3.20	19.50
TOTAL	19.52	144.75	108.90	232.00	733.70

Table II.14.3: Fund expenditures in 1997 by environmental sector (mln Tenge; nominal values).

	1997
R&D, promotion of cleaner technologies	20.84
Construction, modernisation and repair of environmental facilities	64.16
Rehabilitation of natural resources	62.33
Compensation for environmental damages (including health effects)	2.61
Development and implementation of environmental programmes/projects	10.90
Development of environmental education and training	6.18
Creation/maintenance of specially protected natural areas	16.98
Building capacity of environmental authorities	32.08
Other environmental protection purposes	44.73
TOTAL environmental expenditures	260.80

Notes: Total might not equal the sum of individual sub-components due to rounding.

## Annex II.15: The Kyrgyz Republican and Local Environmental Funds

Table II.15.1: Aggregated annual revenues and expenditures of the Kyrgyz environmental fund system (*thousand Soms; nominal values*).

	1993	1994	1995	1996	1997
Total revenues	508.0	1 801.0	3 831.0	5 688.0	8 540.0
Total expenditures	478.0	1 761.0	3 737.0	5 710.0	8 001.0

Notes: 1) These figures include the value of barter transactions facilitated by the funds and "pollution charge credits" awarded by the funds. Under the pollution charge credit scheme, polluters are allowed to withhold pollution charge payments in exchange for commitments to invest in pollution reduction measures. Revenue figures exclude payments made by the Kumtor Gold Mining Company directly to the Republican Fund.

Table II.15.2: Aggregated annual revenues of the Kyrgyz environmental fund system according to source, 1993-1997 (*thousand Soms; nominal values*).

	1993	1994	1995	1996	1997
Air pollution charges	349.3	1 371.5	3 085.4	4 391.9	4 951.4
Water pollution charges	44.0	99.0	282.0	364.0	826.0
Waste disposal charges	30.0	164.0	164.0	498.0	1 336.0
Pollution fines	26.0	45.0	117.0	165.0	156.0
Other charges/payments	58.7	121.5	182.6	269.1	1 270.6
TOTAL	508.0	1 801.0	3 831.0	5 688.0	8 540.0

Notes: "Other charges/payments" includes revenues from: income collected at environmental checkpoints, fees for the use of land for construction purposes, and fees for environmental assessments rendered by fund staff.

Table II.15.3: Aggregated annual expenditures of the Kyrgyz environmental fund system according to area of support (*thousand Soms; nominal values*).

	1993	1994	1995	1996	1997
Regional programmes	130.0	721.0	920.0	1 135.0	3 220.0
Special protected areas	53.0	155.0	327.0	380.0	522.0
Monitoring	43.0	176.0	312.0	443.0	517.0
Environmental protection authorities	240.0	688.0	2 134.0	3 680.0	3 656.0
Environmental education	12.0	21.0	44.0	72.0	86.0
TOTAL expenditures	478.0	1 761.0	3 737.0	5 710.0	8 001.0

## Annex II.16: The Moldovan National Environmental Fund

Table II.16.1: Total revenues and expenditures (*thousand Leis; nominal values*).

	1993	1994	1995	1996	1997
Start of year balance	0.7	16.4	14.2	19.0	3.6
Annual revenues	81.2	95.7	193.2	208.8	167.0
Total disposable resources	81.9	112.1	207.4	227.8	170.6
Environmental expenditures	65.5	97.9	188.4	224.2	164.0
Fund 's overhead/administration costs	n.a.	n.a.	n.a.	n.a.	n.a.
Total expenditures	65.5	97.9	188.4	224.2	164.0
End of year balance	16.4	14.2	19.0	3.6	6.6

Table II.16.2: Number of environmental projects supported by form of disbursement.

	1993	1994	1995	1996	1997
Grants	11	10	15	30	25
TOTAL number of environmental projects	11	10	15	30	25

Table II.16.3: Fund expenditures by sector (*thousand Leis; nominal values*).

	1993	1994	1995	1996	1997
Environmental protection/nature conservation <sup>1</sup>	14.0	5.0	5.0	12.3	25.9
Environmental education and public awareness <sup>2</sup>	7.5	32.9	127.4	152.9	108.9
Monitoring/information systems and other needs of environmental authorities <sup>3</sup>	44.0	60.0	56.0	59.0	29.2
TOTAL expenditures	65.5	97.9	188.4	224.2	164.0

Notes: 1) Includes support for local environmental programmes. 2) Includes expenditures for training environmental professionals and supporting exchange of experience, international and national seminars and conferences on environmental issues, and environmental publications. 3) Includes expenditures on laboratory equipment, instruments, technical hardware and transport vehicles for the MoE and its structural units.

Table II.16.4: Fund expenditures by type of recipient (*thousand Leis; nominal values*).

	1993	1994	1995	1996	1997
State administration <sup>1</sup>	44.0	60.0	108.5	124.5	77.0
Municipal / local administration	14.0	5.0	4.7	12.3	30.0
Public institutions (schools, universities, hospitals, etc.) <sup>2</sup>	7.5	10.0	26.2	9.4	15.0
NGOs		22.9	49.0	78.0	42.0
TOTAL environmental expenditures	65.5	97.9	188.4	224.2	164.0

Notes: 1) Includes expenses incurred by MoE's International Co-operation Unit and local MoE agencies. 2) Includes money spent on R&D conducted by various institutes as well as training of environmentalists.

## Annex II.17 The Federal Environmental Fund of Russia

Table II.17.1: Total revenues and expenditures (mln Russian Roubles; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	112	912	4 308	6 786	3 540
including: - cash	112	102	1 703	2 586	3 540
- securities	0	810	2 605	4 200	0
Annual revenues (from table II.17.2)	3 388	20 024	43 108	66 128	102 842
Total disposable resources	3 500	20 936	47 416	72 914	106 383
Environmental expenditures (see tables II.17.3-7)	2 444	16 098	37 756	64 524	94 698
Overhead / administration costs	113	399	625	1 801	3 836
Other expenditures	31	131	2 249	3 050	1 129
Total expenditures	2 588	16 628	40 629	69 375	99 663
End of year balance	912	4 308	6 786	3 540	6 720
of which: investments in stocks:	810	2 605	4 200		

Notes: As some inconsistencies appear in the expenditure data reported for 1993-95, the data provided in this table should be treated with caution. The item "other expenditures" includes: property taxes, road tax and possession of shares in environmental banks.

Table II.17.2: Annual revenues (mln Russian Roubles; nominal values).

	1993	1994	1995	1996	1997
Environmental charges (total)	1 640	10 348	19 458 <sup>1</sup>	n.a.	n.a.
<i>incl.</i> air pollution charges	730	4 077	n.a.	n.a.	n.a.
water pollution charges	487	3 320	n.a.	n.a.	n.a.
waste charges	424	2 951	n.a.	n.a.	n.a.
Environmental fines (total)	895	4 704	13 041 <sup>1</sup>	n.a.	n.a.
<i>incl.</i> air pollution fines	278	1 476	n.a.	n.a.	n.a.
water pollution fines	386	2 121	n.a.	n.a.	n.a.
waste fines	231	1 107	n.a.	n.a.	n.a.
Env. damage and violation of environmental laws <sup>2</sup>	199	1 107	3 602	n.a.	n.a.
Other income	427	2 305	5 236	n.a.	n.a.
Total transfers from the territorial funds	3 161	18 464	41 337	58 749 <sup>1</sup>	69 910 <sup>1</sup>
Loan repayment (including interest)	63	666	398	1 786	5 631
Revenue of the FEF subsidiaries	0	0	0	0	27 301
Revenue from financial operations & interest on bank dep.	164	894	1 374	5 593	-
<b>TOTAL revenues</b>	<b>3 388</b>	<b>20 024</b>	<b>43 108</b>	<b>66 128</b>	<b>102 842</b>

Notes: Totals might not equal the sums of individual sub-components due to rounding. 1) A break down of the revenues from charges/fines is impossible because the FEF is not systematically provided with such data by the regional funds). 2) In Russia there are "charges" on emissions below admissible standards, "charges" on emissions in excess of limits, and charges for emergency emissions and discharges.

Table II.17.3: Environmental expenditures by form of disbursement (mln Russian Roubles; nominal values).

	1993	1994	1995	1996	1997
Grants	368	2 746	15 069	32 132	49 846
Interest free loans	461	1 482	3 233	2 421	7 746
Soft loans	618	9	9	1 000	1 830
Environmental equity investments	1 029	11 695	20 909	28 970	35 277
<b>TOTAL environmental expenditures</b>	<b>2 476</b>	<b>15 932</b>	<b>39 220</b>	<b>64 522</b>	<b>94 698</b>

Table II.17.4: Number of projects supported by form of disbursement.

	1993	1994	1995	1996	1997
Grants	39	49	70	86	162
Interest free loans	9	16	13	11	18
"Soft" loans	4	0	0	1	4
Loan guarantees	0	0	1	1	0
Environmental equity investments	21	20	9	10	15
<b>TOTAL number of environmental projects</b>	<b>73</b>	<b>85</b>	<b>93</b>	<b>109</b>	<b>199</b>

Table II.17.5: Expenditures by environmental sector (mln Russian Roubles; nominal values).

	1993	1994	1995	1996	1997
Air (total)	61	200	645	1 000	4 992
<i>incl.</i> - energy production / heating sector	1				
- industry sector (excl. energy / heating)			20		764
- transport	10		25	1 000	650
- other expenditures related to air pollution	50		600		3 578
Water (total)	475	625	557	6 572	12 867
<i>incl.</i> - water supply	350	370	417	2 479	748
- wastewater treatment / sewage	100	255	140	1 635	11 177
- exp. related to water pollution monitoring	25			2 458	942
Waste (total)	725	6 931	12 986	18 647	19 301
<i>incl.</i> - reuse / recycling	718	6 037	11 936	16 361	15 592
- incineration and other treatment		350	500	1 186	40
- disposal	7	544	550	1 100	3 669
- other expenditures related to waste					
Soil / land protection	13	38	150	840	1 955
Nature protection / conservation	232	1 090	6 708	16 820	35 188
Environmental education and public awareness	139	433	3 447	4 980	3 690
Monitoring and information systems	543	5 450	12 168	14 472	14 466
Research	149	655	685	700	1 290
Cleanup of accidents / emergencies	12	214	380	490	300
Purchase of EcoBank statutory shares	188	287	1 488		650
<b>TOTAL environmental expenditures</b>	<b>2 536</b>	<b>15 923</b>	<b>39 214</b>	<b>64 521</b>	<b>94 698</b>

Notes: Totals might not equal the sums of individual sub-components due to rounding.

Table II.17.6: Environmental expenditures by type of recipient (mln Russian Roubles; nominal values).

	1993	1994	1995	1996	1997
Enterprises (total)	1 783	12 013	21 827	30 592	40 376
Including: - publicly-owned <sup>1</sup>	317	664	940	1 570	22 570
- privately-owned <sup>1</sup>	1 466	11 349	20 887	29 022	17 806
State administration	532	1 687	6 199	9 673	6 464
Regional administration	65	1 020	8 246	7 029	37 323
Municipal / local administration	13	100	323	10 076	7 698
Public institutions (schools, universities, hospitals, etc.)	34	711	1 006	4 324	2 387
NGOs	49	37	1 613	2 828	346
Private persons	0	355	0	0	0
Other (public organisations)	0	0	0	0	104
<b>TOTAL environmental expenditures</b>	<b>2 476</b>	<b>15 923</b>	<b>39 214</b>	<b>64 522</b>	<b>94 698</b>

Notes: Totals might not equal the sums of individual sub-components due to rounding. 1) "Publicly-owned" refers to enterprises which are majority owned by state, regional or local governments. "Privately-owned" refers to enterprises which are majority owned by private individuals or groups engaged in commercial activities. Joint-Stock Companies and Companies with Limited Liabilities fall into the category of "privately-owned" enterprises.

Table II.17.7: Environmental expenditures according to "investment" vs. "non-investment" projects (mln Russian Roubles; nominal values).

	1993	1994	1995	1996	1997
Investment projects <sup>1</sup> (total)	1 909	12 177	22 687	31 392	44 853
including: - technology/equipment	1 909	12 177	22 687	31 392	44 853
- operation/maintenance	0	0	0	0	0
Non-investment projects	535	3 922	15 069	33 132	49 846
<b>TOTAL expenditures</b>	<b>2 444</b>	<b>16 098</b>	<b>37 756</b>	<b>64 524</b>	<b>94 698</b>

Notes: Totals might not equal the sums of individual sub-components due to rounding. 1) The term "investment projects" here means capital expenditures associated with the purchase of environmental technology/equipment and the construction of facilities (including operation and maintenance of such installations). The term "non-investment" projects here includes activities such as training/education and public awareness raising, environmental monitoring and research, nature protection through non-technological means, etc.

## Annex II.18: National Pollution Abatement Facility of Russia

Table II.18.1: Total revenues and expenditures (mln USD; nominal values).

	1995	1996	1997	1998 (estimate)
Start of year balance	0.000	58.868	66.087	64.601
Annual revenues (from Table II.18.2)	59.000 <sup>1</sup>	8.000 <sup>2</sup>	0.090 <sup>3</sup>	0.600 <sup>3</sup>
Total disposable resources	59.000	66.868	66.177	65.201
Environmental expenditures	0.000	0.000	0.776	11.800
Administrative costs	0.132	0.781	0.800	0.800
Total expenditures <sup>4</sup>	0.132	0.781	1.576	12.600
End of year balance <sup>5</sup>	58.868	66.087	64.601	52.601

Notes: 1) World Bank Loan commitment (USD 55 mln- for sub-loans and advances; USD 4 mln for operational expenses). 2) Swiss Grant commitment (Swiss Francs 12 mln; exchange rate in 1996 - 1 Swiss Franc = .67 USD). 3) Includes: appraisal and supervision fees paid by borrowers and 70% of interest repaid on loans. 4) Total expenditures = Environmental expenditures + Overhead/administrative costs. 5) End of year balance = Start of year balance + total revenues – total expenditures.

Table II.18.2: Revenues (mln USD; nominal values).

	1995	1996	1997	1998 (estimate)
World Bank Loan <sup>1</sup>	59.000	0.000	0.000	0.000
Swiss Grant <sup>1</sup>	0.000	8.000	0.000	0.000
Payments by sub-borrowers (appraisal fee + supervision fee)	0.000	0.000	0.090	0.100
Loan Repayments by sub-borrowers (70% of interest + principal) <sup>2</sup>	0.000	0.000	0.000	0.500
TOTAL	59.000	8.000	0.090	0.600

Notes: 1) These figures represent the amounts *committed* under the respective agreements. The amounts will be *disbursed* to the NPAF over time. 2) These amounts are paid directly by borrowers into the domestic accounts of the NPAF.

Table II.18.3: Environmental expenditures by form of disbursement (mln USD; nominal values).

	1995	1996	1997	1998 (estimate)
Soft loans	0.000	0.000	0.776	11.800
TOTAL	0.000	0.000	0.776	11.800

Table II.18.4: Number of environmental projects approved by form of disbursement.

	1995	1996	1997	1998 (estimate)
Soft loans	0	1	2	5
TOTAL	0	1	2	5

Table II.18.5: Expenditures by environmental sector (mln USD; nominal values).

	1995	1996	1997	1998 (estimate)
Air	0.000	0.000	0.776	6.000
Waste	0.000	0.000	0.000	4.000
Others (replacement of asbestos material)	0.000	0.000	0.000	1.800
<b>TOTAL</b>	<b>0.000</b>	<b>0.000</b>	<b>0.776</b>	<b>11.800</b>

Table II.18.6: Environmental expenditures by type of recipient (mln USD; nominal values).

	1995	1996	1997	1998 (estimate)
Enterprises (total)	0.000	0.000	0.776	11.800
<i>incl.</i> : - privately owned	0.000	0.000	0.776	11.800
- publicly owned	0.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>0.000</b>	<b>0.000</b>	<b>0.776</b>	<b>11.800</b>

Table II.18.7: Environmental expenditure according to “investment” vs. “non-investment” projects (mln USD; nominal values)

	1995	1996	1997	1998 (estimate)
Investment projects (total)	0.000	0.000	0.776	11.800
<i>incl.</i> : technology/equipment	0.000	0.000	0.776	11.800
Non- investment projects	0.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>0.000</b>	<b>0.000</b>	<b>0.776</b>	<b>11.800</b>

## Annex II.19: The Novgorod Regional Environmental Fund

Table II.19.1: Total revenues and expenditures (mln Russian Rubles, nominal values).

	1991	1992	1993	1994	1995	1996	1997
Start of year balance	1.0	3.0	10.4	38.8	1 039.3	515.4	1 154.8
Annual revenues	10.8	23.5	221.0	1 783.8	2 477.6	3 617.5	3 612.7
Total disposable resources <sup>1</sup>	11.8	26.5	231.4	1 822.6	3 516.9	4 132.9	4 767.5
Environmental expenditures	8.1	14.7	177.8	929.2	2 632.0	2 672.6	3 170.4
Other expenditures	0.7	1.4	14.8	114.1	369.3	305.5	691.8
Total expenditures <sup>2</sup>	8.8	16.1	192.6	1 043.3	3 001.3	2 978.1	3 862.2
End of year balance <sup>3</sup>	3.0	10.4	38.8	1 039.3	515.4	1 154.8	905.3

Notes: Totals might not equal the sums of individual sub-components due to rounding. 1) "Total disposable resources" = "Start of year balance" + "Annual revenues". 2) "Total expenditures" = "Environmental expenditures" + "Other expenditures". The Fund did not specify its overhead and administrative expenses, nor what is included under "other expenditures". 3) "End of year balance" = "Total disposable resources" - "Total expenditures". Unspent money is carried over to the following year, providing the "start of year balance".

Table II.19.2: Annual revenues (mln Russian Rubles, nominal values).

	1991	1992	1993	1994	1995	1996	1997
Total pollution charges.	8.2	18.5	161.4	1 587.5	2 108.7	3 364.7	3 446.5
<i>incl:</i> - air pollution charges	4.6	12.6	74.5	319.4	516.1	843.9	623.1
- water pollution charges	3.2	5.7	82.4	1 181.2	1 167.1	1 861.6	1 750.2
- waste disposal charges	0.4	0.2	4.5	86.9	425.5	659.2	1 073.2
Total fines	0.0	0.2	8.6	34.7	76.4	93.7	97.6
<i>incl.:</i> - air pollution fines	0.0	0.06	3.8	6.6	7.3	11.3	8.5
- water pollution fines	0.0	0.1	4.5	12.5	17.7	14.7	17.3
- land use fines	0.0	0.04	0.3	2.7	4.1	5.0	5.6
- production waste fines	0.0	0.0	0.0	0.0	3.9	4.1	6.9
- fines for violating hunting/fishing rules	0.0	0.0	0.0	12.9	43.4	58.6	59.3
Damages awarded in lawsuits	2.5	4.4	10.8	11.2	47.8	3.9	54.8
Other revenues	0.1	0.4	40.2	150.4	244.7	155.2	13.8
Total revenues	10.8	23.5	221.0	1 783.8	2 477.6	3 617.5	3 612.7

Table II.19.3: Expenditures according to use of money (mln Russian Rubles, nominal values).

	1991	1992	1993	1994	1995	1996	1997
Construction of environmental protect. facilities	9.9	11.9	293.2	1 772.2	2 261.2	3 314.6	2 874.9
<i>incl.:</i> - direct funding from the Fund	5.5	9.1	112.0	291.4	1 240.4	1 172.5	1 081.7
- charge waivers	4.4	2.8	181.2	1 480.8	1 020.8	2 142.1	1 793.2
Research and development	0.7	1.3	1.6	63.1	150.2	135.5	158.2
Monitoring	1.1	0.0	0.5	15.0	122.0	108.5	139.6
Development/protection of nature/game	0.0	0.1	1.3	34.0	19.0	24.0	88.0
Environmental education, awareness raising	0.1	0.0	0.2		103.6	92.9	151.7
Strengthening environmental agencies	0.7	3.4	30.0	272.6	863.6	1 125.4	1 536.2
Other	0.0	0.8	32.2	253.1	133.2	13.8	15.0
TOTAL including charge waivers	12.5	17.5	359.0	2 410.0	3 652.8	4 814.7	4 963.6
TOTAL excluding charge waivers	8.1	14.7	177.8	929.2	2 632.0	2 672.6	3 170.4

## Annex II.20: The Ukrainian State Environmental Protection Fund

Table II.20.1: Revenues and expenditures of the Fund (1993-1995 in bil Karbovanets and 1996-1997 in mln Hryvnia; nominal values).

	1993	1994	1995	1996	1997
Start of year balance	0.0	6.0	6.1	0.267	0.029
Annual revenues	7.5	27.0	32.8	2.497	3.627
Total disposable resources <sup>1</sup>	7.5	33.0	38.9	2.764	3.656
Environmental expenditures	1.5	26.9	12.2	2.735	3.646
Overhead / administration costs	0.0	0.0	0.0	0.000	0.000
Total expenditures <sup>2</sup>	1.5	26.9	12.2	2.735	3.646
End of year balance <sup>3</sup>	6.0	6.1	26.7	0.029	0.010

Notes: 1) "Total disposable resources" = "Start of year balance" + "Annual revenues". 2) "Total expenditures" = "Environmental expenditures" + "Overhead / administrative costs". As the Fund is fully integrated into the MEPNS, it does not have separate overhead/administrative costs. 3) "End of year balance" = "Total disposable resources" - "Total expenditures". Unspent money is carried over to the following year, providing the "start of year balance". The difference in the end of year balance for 1995 and the start of year balance for 1996 results from the change in national currency.

Table II.20.2: Fund revenues (1993-1995 in bil Karbovanets and 1996-1997 in mln Hryvnia; nominal values).

	1993	1994	1995	1996	1997
Pollution charges	n.a.	n.a.	31.7	2.068	3.441
Other charges	n.a.	n.a.	0.0	0.000	0.065
Pollution fines	n.a.	n.a.	0.4	0.007	0.041
Other revenue	n.a.	n.a.	0.7	0.422	0.080
TOTAL	7.5	27.0	32.8	2.497	3.627

Note: A more detailed breakdown of revenue according to source is not available for 1993 and 1994. The amounts listed under pollution "charges" or "fines" cannot be broken down according to environmental media sources (i.e. air, water, waste) because the Fund/MEPNS does not systematically receive such information from the local authorities who are responsible for administering the pollution permit system.

Table II.20.3: Environmental expenditures by form of disbursement, and number of projects supported (1993-1995 in bil Karbovanets and 1996-1997 in mln Hryvnia; nominal values).

	1993		1994		1995		1996		1997	
	Amount Spent	# of Projects	Amount Spent	# of Projects	Amount Spent	# of Projects	Amount Spent	# of Projects	Amount Spent	# of Projects
Grants	1.5	n.a.	26.9	14	12.2	6	2.735	59	3.646	98
TOTAL environmental expenditures	1.5		26.9		12.2		2.735		3.646	

Table II.20.4: Expenditures by environmental sector (1993-1995 in bil Karbovanets and 1996-1997 in mln Hryvnia; nominal values).

	1993	1994	1995	1996	1997
Nature protection / conservation	n.a.	n.a.	0.0	0.000	0.505
Environmental education and public awareness	n.a.	n.a.	0.0	0.000	0.022
Monitoring and information systems	n.a.	n.a.	0.1	0.000	0.046
Research	n.a.	n.a.	4.1	0.000	0.174
Cleanup of accidents / emergencies	n.a.	n.a.	1.0	0.030	0.105
National/regional environmental programmes	n.a.	n.a.	0.0	0.000	0.117
Conferences, international co-operation	n.a.	n.a.	2.1	0.024	0.143
Development of environmental standards	n.a.	n.a.	0.5	0.000	0.066
Measures to reduce negative env. impacts on human health	n.a.	n.a.	0.0	0.632	1.169
Environmental equipment provided to env. Organisations	n.a.	n.a.	0.0	0.000	0.903
Others	n.a.	n.a.	4.6	2.049	0.396
<b>TOTAL environmental expenditures</b>	<b>1.5</b>	<b>26.9</b>	<b>12.2</b>	<b>2.735</b>	<b>3.646</b>

Notes: Detailed data for 1993 and 1994 are not available. Projects supported by the Fund are often of multi-sectoral character, making it difficult to assign expenditures on them exclusively to a single category.

## Annex II.21: Uzbek Republican and Regional/Local Environmental Funds

Note: As of 1994, the new currency “sum” was introduced (1 sum equalling 1000 roubles). The sum replaced the “sum-coupon” temporarily introduced in 1993, with 1 sum equalling 1 sum-coupon.

Table II.21.1: Aggregated revenues and expenditures of the environmental fund system (*thousand Sums, nominal values*).

	1993	1994	1995	1996	1997
Start of year balance	0	18	120	381	5 517
Annual revenues	39	1 091	12 358	22 092	18 983
Total disposable resources <sup>1</sup>	39	1 109	12 477	22 472	24 500
Total expenditures <sup>2</sup>	21	989	12 097	16 956	21 436
End of year balance	18	120	381	5 517	3 064

Notes: Totals might not equal the sums of individual sub-components due to rounding. 1) “Total disposable resources” = “Start of year balance” + “Annual revenues”. “Total expenditures” includes overhead/administration costs. 2) “End of year balance” = “Total disposable resources” - “Total expenditures”.