Decentralization Support Activity Project
and
Ministry of Finance
Addis Ababa

I. CORE ACTIVITIES
A. Accounts Reform

- Accounting Procedures – Manual 3

Manual 3 of accounts is the improved and expanded accounting system. It will introduce modified cash and double entry accounting into the government. The Accounts Reform Team held a one-week workshop with 11 participants in Nazareth from July 2nd to July 6th to discuss key accounting issues that impact the overall design of the accounting system. The Accounts Reform Team completed the first draft of Manual 3 on August 1st.

Prior to finalizing Manual 3, it is critical that the Manual is discussed with the key stakeholders. A series of workshops were planned and organized during the period July to September. A workshop was conducted on August 9th at the Ghion Hotel with 40 participants from the Ministry of Finance and MEDAC. Manual 3 was also presented to a workshop of 117 participants from federal public bodies on August 10th and August 11th at the Red Cross Conference Center. Finally, a workshop was conducted on 20th and 21st of September at the Ghion Hotel for 193 from federal and regional institutions to obtain feedback on potential improvements to Manual 3.

A copy of Manual 3 was provided to the firm of PriceWaterHouseCoopers (PWC) to assist PWC in identifying the requirements for the FIS project.

It is envisaged that the feedback and comments received from each of the workshops and from PWC will be reviewed by the Accounts Reform Team with a view to finalizing Manual 3 by January 2002.

- Accounting Backlog

Amongst the constraints to ensure the smooth implementation of Manual 3 during the next fiscal year is the clearing of the existing level of accounting backlog at federal institutions, regions and the MOF.

A report is under preparation to identify the extent of backlog, the issues and constraints in clearing the backlog, together with recommendations on resources to clear the backlog with a view to prepare an action plan to tackle the issue.

The Accounts Reform Workshop on the 20th and 21st of September included a day to identify the aforesaid issues.

- Asset Management
A draft report (A-28) relating to procedures on establishing basic records for fixed assets has been prepared. The English version of the report has also been translated into Amharic.

The Amharic version of the report will be circulated to all federal institutions during the month of October with a view to obtain feedback on the contents of the draft report.

- Presentation of the modified accounts and the treasury forms for the new chart of accounts

With the operational rollout of the new budget, the federal government is using the new chart of accounts to manage the FY 1994 budget. A workshop was held in the MoF on July 17th for 50 staff of the Ministry of Defence to present them the modified accounting and treasury forms.

- Assistance to the Central Accounts Department in Reporting

DSA staff assisted the Central Accounts Department in compiling a list of budgetary institutions that did not submit the following reports: 1) 92, 93 recurrent report; 2) 89-93 external loan report; 3) 89-93 external assistance report; and, 4) the annual Zegeba report.

B. Budget Reform

- The Development and Implementation of the BIS

  --Completion of the approved budget phase

  In late June the BIS was rolled over to the approved budget phase by the DSA information technology consultant. While it was anticipated that only minimal activities remained at the end of June to finalize the approved budget, it was the case that many adjustments were in fact necessary before the approved budget could be considered complete. In fact, some 75% of English project names contained spelling mistakes and other irregularities all of which required editing by the information technology consultant.

  --Production of budget notification forms

  The information technology consultant modified the BIS to produce notification forms for all federal public bodies as a way for the MoF to notify individual public bodies of their approved EFY 1994 budget. Unfortunately, it was only after the notification forms were produced that a multitude of Amharic and English spelling mistakes and budget coding problems were identified. While the information technology consultant identified the English
spelling mistakes, the Head of the Development Finance and Budget Department at MEDaC identified the Amharic spelling mistakes, both of which were found in the budget structure, external funding commitments and project names. The MEDaC department head also identified a large number of budget structure coding problems all of which were rectified by the information technology consultant.

As a result, approximately ten copies of the capital budget notification forms had to be produced and corrected before the approved capital budget could be considered complete. Once the approved capital budget was finalized, an additional six copies of the capital budget notification forms were printed, signed and stamped for official government use. Approximately 6000 sheets of paper were double-sided printed in total before the capital budget notification forms were finished.

As for the MoF, approximately three copies of recurrent budget notification forms were printed, verified and corrected before five official copies were printed, signed and stamped. While the BIS was designed to automatically print the notification date, reference number and notification address, the MoF budget department instead opted to manually write this data on each copy of the printed forms. While this manual exercise in no way affected the information technology consultant, it proved to be a time-consuming exercise for the MoF budget department. It took the MoF budget department approximately one week to manually complete the blank sections of each copy of each form before the recurrent budget notification forms themselves were delivered to individual public bodies. Approximately 3000 sheets of paper were double-sided printed in total before the recurrent budget notification forms were finished.

--Production of the budget proclamation

While version 2.1 of the Budget Reform Design Manual presents a budget proclamation that is substantially different from the format prepared by the government in the past, the government requested the information technology consultant enhance the BIS to produce a total of eight new reports that would constitute the old-style budget proclamation. While the reports themselves were relatively complicated and time-consuming to develop and test, matters were further complicated by the requirement to show total external funding segregated into bilateral and multilateral totals inclusive of regional subsidy.

This requirement for showing regional subsidy by bilateral and multilateral funding source required the information technology consultant to collect regional subsidy funding amounts disaggregated by donor/creditor and region. The disaggregated information had to then be entered into the BIS before the proclamation could be printed. This entire exercise proved time consuming for the information technology consultant because the
disaggregated information provided by government contained rounding errors and was reentered several times before the figures were correct.

In addition to disaggregated regional subsidy funding, the old-style proclamation also lists total funding by external funding source as part of the overall revenue budget. While the effort required developing the associated BIS modules to produce this report format was relevant, once the report was produced, it proved to be very different from a version manually prepared by the MoF budget department.

--Production of the printed official budget volumes

The BIS was used to produce the tabular portions of the two official budget volumes in both Amharic and English. While volume I only contains some 20 pages of BIS-generated tables, volume II contains almost 500 pages most of which are tables generated by the BIS.

--Development of the adjusted budget module

Once the federal budget was approved and finalized, and the official budget volumes were produced, the information technology consultant then shifted his concentration to developing the adjusted budget module as part of the BIS. The adjusted budget module, once complete, will allow the MoF budget department to adjustments to the approved budget whereby funds can be transferred from one particular source of finance to another, as well as allowing for the inclusion of supplementary funding.

--Development of a work plan for future activities

In addition to the aforementioned BIS activities, the information technology consultant has also spent substantial time authoring a work plan that will cover the time period November 1st, 2001 through July 31st, 2002.

--Lessons from the Rollout

The information technology documented the lessons learned in developing and implementing the BIS for the preparation of the EFY 1994 budget.

C. Public Investment/Expenditure Reform

- Public Expenditure Program (PEP)
  The expenditure planning consultant, Perran Penrose, provided 11 days of technical assistance in August to continue the development of the PEP. His report, (P-44) focused on three critical areas of PEP design. First, it provided options for the institutional responsibility for the PEP. The PEP will require
considerable coordination and management, and the report underlined the need for full-time staff to be allocated to the process. In that the PEP is to be the responsibility of MEDAC, the report stressed the need to locate PEP management centrally within MEDAC functions.

Second, the report considered in some detail the relation between the PRSP and the PEP. The PEP is the main vehicle for expressing PRSP targets in the budget. It is vital that the PRSP does not become a separate process from the budget planning process.

Third, the report addressed the issue of the relation of the PEP with the MEFF. A series of tables were proposed that captured the range of projections from macroeconomic indicators to regional sectoral expenditures. Such tables would constitute the format of the PEP.

Perran also provided 18 days of technical assistance in September (continuing into October). He prepared a workshop introducing the PEP to federal and regional politicians and technical staff. The workshop was held at the Ghion Hotel on September 19th and included 72 participants from regions and the federal government. The outcomes of that workshop were synthesized and form the basis for an implementation strategy (P-45). Although most regions felt the need for a year of preparation before implementing the PEP, the need to ensure that the PEP is a central part of the PRSP process makes it necessary to start the PEP process this year. It was agreed that MEDAC will issue subsidy forecasts, and that the MEFF (which is consistent with IMF tables) would form the basis for the first year of the PEP. Further work will be needed in the near future to explore the possibilities of capturing more disaggregated regional sectoral data. In addition to stressing the need for the PRSP to be located clearly in the PEP, the workshop emphasized the need to rationalize SDPs so that they are consistent both with the PEP and with the annual budgets.

D. Training

- In-Country Specialist Capacity Training

Specialist Capacity Training is funded under the In-Service Financial Training Project (IFTP) and is presented in the IFTP Quarterly Report.

III. OUTSTANDING ISSUES
• Reallocated of the budget

To implement the procedural reforms the project will have to reallocate funds from the in-service training program to operations. The following are the tasks that require additional funding: 1) completion of the asset management procedures, 2) implementation of the budget reform in regions, 3) implementation of Manual 3 of accounts, 4) reducing the backlog in accounts, and 5) implementation of the PEP at the federal and regional levels. The project will shortly present a proposal for reallocation to USAID.

• Funding of the in-service training program

Reallocation of the budget to operations as noted above will reduce the funding available for the in-service training program for period 1 of the DSA project (May 1, 2001 to September 30, 2002). The proposed funding for period 2 was removed from the project so there is no provision for training after September 30, 2002. The Chief of Party has met with officials from Irish Aid and DFID who have expressed interest in funding some or the entire training program. The critical issue is timing. The budget reallocation will require the DSA project to halt funding as early as January 1, 2002 or the latest in March 2002. If the training is to proceed funding support is urgently needed. Irish Aid indicated that they would make a decision by December and funding could be moving by the second quarter.

• Agreement on the Strategic Plan for the FY 1994 Budget Reform

The Government needs to review and decide upon the Strategic Plan for the FY 1994 Budget Reform. This plan outlines the proposed activities of the reform at the Federal and Regional level. The plan will consolidate the reforms at the federal level and proposes an operational rollout of the budget reform to the SNNPRG. A prompt approach is needed for the reform to proceed on schedule.

• Need to review the Report on the "Assessment of the Implementation of the Budget Reform in the Preparation of the FY 1994 Federal Budget"

To promote the smooth preparation of the FY 1995 budget, the Ministry and budget staff need to review the Assessment report and implement the recommendations. The ability of the Budget Reform Team to extend the reform to regions this year depends on the Federal Government actively managing the budget procedures and systems introduced last year. Adoption and execution of the recommendations of the assessment report will promote a smooth preparation of the FY 95 Federal budget.

• Implementation of the PEP
An ambitious implementation schedule has been proposed for the PEP in FY 1994. If the Ministry can issue a two-year forecast of regional subsidies, it is proposed to prepare a pilot PEP for the FY95-96 period for all regions and the federal government. One reason for the urgency in preparing the PEP is that the PEP is integral to the implementation of the PRSP. The PEP provides a means for costing the PRSP sector targets and identifying the fiscal gaps.

To implement a PEP this year several actions urgently need to be taken. First, a decision needs to be made on where the PEP is to be located in the MoFED. Adequate and appropriate government staff have to be assigned to assist in the preparation of the PEP. Second, phase 3 proposed hiring a national expert to work on the PEP. Can we proceed with this and are there appropriate candidates? Finally and most importantly, the PEP needs to have commitment and support at the highest level. To promote this it is recommended that the reform be presented to all of the Ministers of the MoFED as soon as convenient.
ANNEX 1

DOCUMENT REPRODUCTION DURING THE REPORTING PERIOD

• BUDGET PROJECT

8 copies of the 1993 Budget Year Performance Report, 5 copies of the FY 1994 Federal Government Budget Draft Document and 10 copies of the FY 1994 Federal Government Budget Draft Proclamation were printed for the Budget Department during this reporting period.

200 copies of the Amharic version of Volume I and II of the FY 1994 Federal Approved Budget were also printed during this reporting period as well as 100 copies of the English version of Volume I and II of the FY 1994 Federal Approved Budget. The DSA Project also printed and delivered two copies of both the Capital and Recurrent Federal Budget Notification Forms to each Budget Department at MOF and MEDAC.

• ACCOUNTS PROJECT

30 copies of the Amharic Version of the EFY 91 Federal Government Budgetary Revenue and Expenditure Report and 10 copies of the English version of the same report were made for the Accounts Department. 350 copies of Manual 3 were also printed for the Accounts Project to be distributed to workshop participants from Federal Public Bodies as well as Regions.

• IN-SERVICE TRAINING

During this reporting period, 1000 copies of the Accounts Training Module 1, version 1.1 Trainee Manual and 1000 copies of the workbook for trainees were printed and distributed to five Regional Management Institutes.

• INTERNAL AUDIT

12 copies of the draft “Internal Audit Manual”, 3 copies of the “Public Body Draft manual”, and 2 copies of the “Ethiopian National Accountancy and Audit Development Program/ Final Report/” were made for the Internal Audit Project.
• TAX REFORM PROJECT

40 copies of the Income Tax Proclamation, 120 copies of a document entitled “Tax Payment” and 130 copies of a document on Regulations for the Withholding Tax were printed for the Tax Reform Project during this reporting period. 100 copies of a document entitled “About Proclamation No. 227/1993 and Regulation No. 75/1993” were also printed during this reporting period as well as 20 copies of the first draft Income Tax Proclamation, 17 copies of a document called “Fixed Tax for Ethiopia”, 12 copies of the “Tax Reform Task Force Report” and 5 copies of the Tax Policy and Administration Reform Funding Proposal (Quarterly Report).

• TREASURY

160 copies of a Training Need Assessment document (IFMS Project) were printed for the Treasury Department as well as 500 copies of the “Government staff per diem Request and Authorization” Form.

• PLANNING AND RESEARCH DEPARTMENT

200 copies of the Council of Minister’s Draft Regulation: “Withholding Tax Scheme” and 225 copies of a document entitled “Effective Rate of Protection of the Ethiopian Customs Tariff “ were printed for the Planning and Research Department during this reporting period.
# ANNEX 2

## PROJECT REPORTS

### A. Accounts Reform

<table>
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### B. Budget Reform

<table>
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<tr>
<td>B-7</td>
<td>“Budget Reform Design Manual Version 2:0, Budget Classification, Expenditure Codes and Budget Formats,” July 7, 1998</td>
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<td>B-9</td>
<td>“Policy issues that need to be resolved to implement Version 2 Budget Reform Design Manual,” November 17, 1998</td>
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B-17 “Budget Information System – Results of Initial System Study, Proposed Future Activities and Work Completed to Date, Version 1.0,” by Shaun McGrath, February 2000

B-18 "Budget Information System - Work Plan Version 1.0a Draft, by Shaun McGrath, April 28, 2000


B-24 “Consultancy in Aid Management” by Edna Elliot McColl, June 2000


B-33  “FY1994 Recommended Budget for the FDRE, Volume I, Budget Summary.” Amharic Version

B-34  “FY1994 Recommended Budget for the FDRE, Volume II, Budget Details.” Amharic Version

B-35  “FY1994 Recommended Budget for the FDRE, Volume I, Budget Summary.” English Version

B-36  “FY1994 Recommended Budget for the FDRE, Volume II, Budget Details.” English Version

B-37  “FY1994 Approved Budget for the FDRE, Volume I, Budget Summary.” Amharic Version

B-38  “FY1994 Approved Budget for the FDRE, Volume II, Budget Details.” Amharic Version

B-39  “FY1994 Approved Budget for the FDRE, Volume I, Budget Summary.” English Version

B-40  “FY1994 Approved Budget for the FDRE, Volume II, Budget Details.” English Version
### C. Cash Management

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
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<tbody>
<tr>
<td>C-3</td>
<td>Consultancy in Cash Management” by Virginia Robinson, March 1, 2000</td>
</tr>
<tr>
<td>C-4</td>
<td>Consultancy in Cash Management” by Wilbert H. Luck, May 30, 2000</td>
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### D. Debt Management

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<th>Title</th>
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<td>D - 1</td>
<td>&quot;Debt Management Issues (Ethiopia)&quot; by Fernando Fernholz, September 1999.</td>
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### E. Public Investment/Expenditure Reform

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<th>Title</th>
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</table>

P-7  “System Requirements and Terms of Reference for a Consultant on Data Management for the Public Investment Program,” February, 1998.

P-8  “Expenditure Programming During the PIP Period,” March 1998.


P-12  “Forecast of External Funding Available to Ethiopia,” May 1998.

P-13  “A Note on Flexibility and Relationship to the Capital Budget,” June, 1998.


P-25 “Briefing materials for MEDaC staff on the Public Investment Program,” April 1999.


P-37  “Implementing a Public Investment or Expenditure Program in the National Regional States”, June 15, 2000


P-41 "Memorandum on revising the draft PEP design documents". Perran Penrose, January 2001

P-42 "The role of macroeconomic modeling in Ethiopia’s Public Expenditure Planning Process: (Draft)” by Laurence Harris, April 2001

P-43 "Medium Term Economic Framework (MTEF) and Public Expenditure Program (PEP)”. Perran Penrose, April 2001

P-44 "Aide Memoire” by Perran Penrose, August 10, 2001

P-45 "Aide Memoire” by Perran Penrose, October, 2001

P-46 "PEP – Policy Brief” by Perran Penrose, October, 2001

F. Policy Advice to the Prime Minister’s Office

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<th>Code</th>
<th>Title</th>
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PA-7 “Low Wages are Not Enough: An Analysis of Industrial Growth in Ethiopia,” by Professor David Lindauer, June 1999.


G. Training Strategy for Accounts, Budget, Public Investment/Expenditure Planning

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<tr>
<td>T-3</td>
<td>“Brief on the Training strategy for Accounts, Budgets, and Financial Planning.”</td>
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</tbody>
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T-6  “Meeting on In-Service Training in Financial Management at the Ethiopian Civil Service College,” June 16, 1996.


T-24  “Trip Report: Visit of Oromia Regional Management Institute, July 2\textsuperscript{nd}, 1999 ”


T-38  Accounts Training Module 2 Version 1.0 "Donor Accounting"
     Trainer Version, by David Sawyer, September 2000. (First Draft)

T-39  Accounts Training Module 2 Version 1.0 "Donor Accounting" Guide
     for Trainers, by David Sawyer, Sawyer, September 2000 (First Draft)

T-40  Accounts Training Module 1 Version 1.1: "FGE System of

T-41  Accounts Training Module 1 Version 1.1: "FGE System of

T-42  Accounts Training Module 1 Version 1.1: "FGE System of

T-43  Accounts Training Module 1 Version 1.1: "FGE System of
     version]

T-44  Accounts Training Module 1 Version 1.1: "FGE System of
     Accounting – Overhead for Trainers, " March 2000 [Oromiffa
     version]

T-45  Accounts Training Module 1 Version 1.1: "FGE System of
     [Oromiffa version]

T-46  Accounts Training Module 1 Version 1.1: "FGE System of
     version]

T-47  Accounts Training Module 1 Version 1.1: "FGE System of

T-48  Accounts Training Module 1 Version 1.1: "FGE System of

T-49  Accounts Training Module 1 Version 1.1: "FGE System of

T-50  Accounts Training Module 1 Version 1.1: "FGE System of
     Accounting – Workbook for Trainees," August 2000 [Tigrigna
     version]


T-54 Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000

T-55 Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000

T-56 Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000

T-57 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000

T-58 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000

T-59 Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000


T-74 Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000 [Oromiffa version]

T-75 Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000 [Oromiffa version]

T-76 Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000 [Oromiffa version]

T-77 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000 [Oromiffa version]
T-78  Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000 [Oromiffa version]

T-79  Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 [Oromiffa version]

H. Miscellaneous Reports

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I. Project Quarterly Reports

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<th>Code</th>
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<tbody>
<tr>
<td>Q-1</td>
<td>“Report of project Activities: February 10th to June 30th 1997.”</td>
</tr>
<tr>
<td>Q-2</td>
<td>“Report of Project Activities: July 1st to September 31st 1997.”</td>
</tr>
<tr>
<td>Q-3</td>
<td>“Report of Project Activities: October 1st to December 31st 1997.”</td>
</tr>
</tbody>
</table>
Q-14  "Report of Project Activities: July 1st to September 30th, 2000," October 6, 2000

Q-15  "Report of Project Activities: October 1st to December 31st," April 24, 2001


J. Information Technology

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
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<tr>
<td>IT-PIP-1</td>
<td>&quot;PIP Getting started&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-14)</td>
</tr>
<tr>
<td>IT-PIP-3</td>
<td>&quot;PIP Technical Guide&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-16)</td>
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<td>IT-PIP-4</td>
<td>&quot;LDS User's Guide&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-17)</td>
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<td>IT-PIP-6</td>
<td>PIP Sample Reports&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-19)</td>
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<td>IT-BIS-1</td>
<td>&quot;BIS Data Management Plan&quot; by Shaun McGrath, December 2000.</td>
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<td>IT-BIS-2</td>
<td>&quot;BIS Test Plan&quot; by Shaun McGrath, January 2001.</td>
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<tr>
<td>IT-BIS-3</td>
<td>&quot;BIS Getting Started&quot; by Shaun McGrath, March 2001.</td>
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### K. Computer Media

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<td>CM-CD-1</td>
<td>PIP Setup 2.51 and Full Documentation by Shaun McGrath, June 1998. (Last updated December 8, 2000.)</td>
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<td>CM-CD-2</td>
<td>BIS 1.0 Setup by Shaun McGrath, June 2000. (Last updated April 22, 2001.)</td>
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### L. Minutes of the Project Steering Committee

<table>
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<tr>
<th>Code</th>
<th>Title</th>
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<tr>
<td>MSC-1</td>
<td>“Minutes of the DSA Project Steering Committee,” December 4, 1997.</td>
</tr>
<tr>
<td>MSC-3</td>
<td>“Minutes of the DSA Project Steering Committee,” for the Sixth Quarter (July 1, 1998 to September 30, 1998),” October 22, 1998,</td>
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<td>MSC-4</td>
<td>“Minutes of the DSA Project Steering Committee,” for the Ninth Quarter (April 1, 1999 to June 30, 1999),” September 2, 1999.</td>
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Quarterly report #18 July 1, 2001 to September 30, 2001

November 8, 2001