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PROGRAMA DE LAS NACIONES UNIDAS PARA EL DESARROLLO REVISIÓN "E" DEL PROYECTO

País: Uruguay
Número de Proyecto: Award ID: 00084526 / Project ID: 00092491-00104964-00104965
Título del Proyecto: URU/17/G61 Segunda Etapa del Plan de Eliminación del Consumo de HCFC en Uruguay

El objetivo de la presente revisión es presupuestar los fondos correspondientes a la segunda fase del Proyecto (adjunto nota de Xiaofang Zhoy, Director, Montreal Protocol Unit/Chemicals, Sustainable Development Cluster, Bureau for Policy and Programme Support del 12 de marzo de 2019).

Asimismo, se ajusta el presupuesto del año 2018 según los gastos reales contabilizados durante dicho año y se transfiere el saldo remanente a los años siguientes, sin modificar el total del presupuesto aprobado.

Contribución del PNUD (FMPM)	USD	2017	2018	2019	2020
Presupuesto anterior "D"	1,105,157	48,439	174,266	771,184	111,268
Presupuesto Revisado "E"	1,105,157	48,439	174,765	540,796	341,157
Variación	0	0	499	-230,388	229,889
Total del Proyecto	1,105,157	48,439	174,765	540,796	341,157

País: Uruguay

Efecto esperado del MECNUD¹	1.1. El país ha fortalecido sus capacidades e institucionalidad para asegurar la conservación y el uso sostenible de los recursos naturales incluyendo el agua, los servicios ecosistémicos, la prevención de la contaminación y la generación y uso sostenible de la energía, promoviendo el desarrollo local y la generación de medios de vida sostenibles
Efecto esperado del Programa de País	El país ha reforzado sus capacidades y su marco institucional a fin de garantizar la preservación de los recursos naturales como el agua, los servicios del ecosistema, la prevención de la contaminación y la generación y uso sostenible de la energía, al tiempo que promovió el desarrollo local y la creación de medios de vida
Producto del Programa de País	3. Instituciones nacionales y locales con capacidades fortalecidas para aplicar instrumentos que mejoren la gestión ambiental y reduzcan la contaminación centrándose especialmente en las poblaciones más vulnerables
Asociado en la Implementación	Ministerio de Vivienda, Ordenamiento Territorial y Medio Ambiente

Breve Descripción

El objetivo del presente proyecto es lograr una reducción del 35% del consumo de HCFC hacia el año 2020 en Uruguay, en relación a su línea de base (promedio del consumo de los años 2009 y 2010). Esto se logrará a través del fortalecimiento del marco jurídico e institucional, de la asistencia técnica y la promoción de alternativas a los HCFC en el sector de servicios de refrigeración y aire acondicionado, de la eliminación gradual de HCFC-141b utilizado en mantenimiento de circuitos de refrigeración, así como en el sector de fabricación de espumas, y de la ejecución de un programa de sensibilización y otro de monitoreo y seguimiento. Este proyecto contará con el financiamiento del Fondo Multilateral del Protocolo de Montreal, cuyos desembolsos se realizarán en tres tramos. En esta primera instancia, se cuenta con el primer desembolso correspondiente a las actividades del periodo 2017-2018.

Periodo del Programa de País: 2016-2020
Componente del Programa: Desarrollo sostenible con innovación
N° de Proyecto (Award ID): 00084526 N° de Output (Project ID): 00092491-00104964-00104965
Fecha de inicio: Abril 2017
Fecha de finalización: Diciembre 2021
Fecha de PAC: 29 de marzo de 2017
Acuerdos de Gestión: Implementación Nacional (NIM)

Presupuesto Total:	USD 1,105,157
Honorarios servicios generales de gestión (por fuera del presupuesto)	
Total recursos asignados:	USD 1,105,157
Project ID 00092491	USD 522,889
Project ID 00104964	USD 435,200
Project ID 00104965	USD 35,800
Fondo Multilateral para la Aplicación del Protocolo de Montreal	USD1,105,157

Aprobado por:



Programa de las Naciones Unidas para el Desarrollo

15/5/2018

Fecha

¹ Marco Estratégico de Cooperación de las Naciones Unidas para el Desarrollo 2016-2020



Empowered lives.
Resilient nations.

12 March 2019

Dear Ms. Veronelli,

Approval of funding tranche for Uruguay HCFC Phase-out Management Plan, Stage-II

We are pleased to inform you that the following additional funding was approved for UNDP implementation, as part of the HCFC Phase-out Management Plan (HPMP) Stage-II for Uruguay at the 82nd Meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, held in December 2018.

MLF Reference No.*	Project Title	Funding (US\$)
URU/PHA/82/TAS/71	HCFC phase-out management plan (stage II, second tranche) (refrigeration servicing sector and implementation and monitoring)	\$257,000
URU/PHA/82/INV/72	HCFC phase-out management plan (stage II, second tranche) (foam sector)	\$422,889

* Please indicate this reference number in the cover sheet of the project document and in the ATLAS short project title

Background: The overall HCFC phase-out management plan for Stage II is approved in-principle by the MLF Executive Committee, to assist Uruguay in complying with the 2018 - 2020 control measures for HCFCs under the Montreal Protocol and is subject to the provisions of the performance-based agreement between the MLF Executive Committee and Uruguay, comprising of annual/biennial HCFC consumption and phase-out targets. Approval of future funding tranches is contingent upon achievement of these targets, failing which Uruguay could be liable for penalty for non-compliance.

Executive Committee Condition: Kindly note that this funding was approved by the Executive Committee with the following condition which must explicitly be included in the project document.

Approved on the understanding that end-users participating in the pilot projects to demonstrate low-GWP alternatives in supermarkets and the food industry would provide co-financing; and that UNDP would report, at the 84th meeting, on the progress in implementation of the conversion of the foam enterprises and the availability of HFO/HFO-based polyurethane systems and their associated components

Project Document Format: We are attaching herewith the Implementation Plan for this funding tranche as approved by the Executive Committee. It is important to annex this document, without any change, to the project document or substantive revision that will be signed between UNDP and the Government for this activity. No outputs, activities or inputs can be added or modified or deleted from those that were approved by the Executive Committee.

Paula Veronelli
UNDP Resident Representative, a.i.
UNDP Uruguay
Montevideo, Uruguay

cc: Luis F. Lopez-Calva, UN Assistant Secretary-General, Regional Director, Bureau for Latin America & the Caribbean
Richard Barathe, Director Regional Hub, Panama City, Panama.



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Entering the Budget in ATLAS: Your office is requested to prepare a substantive budget revision in ATLAS for the ATLAS Project (Award) ID 00084526 and Output IDs 00092491 and 00104964, using the additional Annual Work Plan table, attached. The Multilateral Fund guidelines do not give us flexibility to shift funds between specific budget categories. In line with the UNDP requirement for multi-year project budgeting, please ensure the total approved budget per the work plan table is entered in ATLAS for the current and future years as indicated.

Further Budget Revisions: In case there is a need to shift funds between budget categories, please consult with the MPU/Chemicals' representative in RSC Panama, Kasper Koefoed, (kasper.koefoed@undp.org) as in certain cases, the Multilateral Fund will have to be consulted prior to approving of such shifts.

Support Costs: The General Management Support Services (GMS) fee received by UNDP in relation to these projects is managed centrally at BPPS-HQ and should NOT be part of the project budget. In ATLAS, please therefore leave the F/A field % at zero. GMS at the internal distribution rate approved effective January 2016 covering management support rendered by your office will be credited to your Cost Centre income account based on delivery. Direct Project Costs, formerly Implementation Support Services (ISS) may be charged to the project budget using the Universal Price List. However, this can be applied only for services provided other than project management.

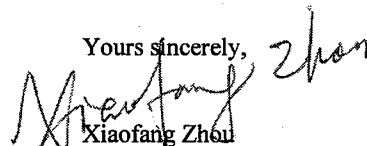
Government Counterpart: Just as a reminder, kindly note that the National Ozone Focal Point in your country is Mr. Roberto Marvid (Roberto.marvid@mvtma.gub.uy). While he may not be the one to sign the project document on behalf of the Government, kindly make sure that he is copied on all correspondence related to this project.

Over-Expenditures: We wish to remind you that over-expenditures are not allowed in Montreal Protocol projects. Please therefore ensure that total expenditures never exceed the total budget.

Based on the above, we request you to kindly finalize the project documentation and enter the substantive revision in ATLAS. Once the revision is signed, please send an electronic copy to the MPU/Chemicals' representative in RSC Panama, Kasper Koefoed, (kasper.koefoed@undp.org) with a request for ASL and send the budget to KK.

Thank you very much for your partnership in the implementation of this important programme, which falls under the UNDP Strategic Plan 2018-2021 **IRRF Output 2.4.1** (promoting nature based solutions for a sustainable planet including the use of sustainable production technologies)

Yours sincerely,


Xiaofang Zhou

Director, Montreal Protocol Unit/Chemicals
Sustainable Development Cluster
Bureau for Policy and Programme Support

Attachment: Annual Work Plan (additional funding)

URU/PHA/82/TAS/71

Award ID	00084526						
Project ID	00104964						
Project Title	HCFC phase-out management plan (stage II, second tranche) (refrigeration servicing sector and implementation and monitoring)						
Executing Agency	National Ozone Unit (NOU)						
ATLAS Activity 1	Responsible Party	Source of funds	ATLAS Code	ATLAS Budget Description	2019	2020	Budget (US\$) Total
	UNDP HQ B0084	63080	71200	International experts	15,000	15,000	30,000
	NOU	63080	71300	National consultants	20,000	20,000	40,000
	NOU	63080	71600	Travel	15,000	15,000	30,000
	NOU	63080	72100	Contractual Services - Companies	40,000	15,000	55,000
	NOU	63080	72200	Provision of tools and equipment	40,000	35,000	75,000
	NOU	63080	75700	Workshops	20,000	7,000	27,000
Total Activity 1.					150,000	107,000	\$257,000

*Potential adjustments can be discussed with Kasper Koefoed

URU/PHA/82/INV/72

Award ID	00084526						
Project ID	00092491						
Project Title	HCFC phase-out management plan (stage II, second tranche) (foam sector)						
Executing Agency	National Ozone Unit (NOU)						
ATLAS Activity 1	Responsible Party	Source of funds	ATLAS Code	ATLAS Budget Description	2019	2020	Budget (US\$) Total
	UNDP HQ B0084	63080	71200	International experts	15,000	15,000	30,000
	NOU	63080	71300	National consultants	30,000	30,000	60,000
	NOU	63080	71600	Travel	30,000	30,000	60,000
	NOU	63080	72100	Contractual Services - Companies	100,000	15,000	115,000
	NOU	63080	72200	Provision of tools and equipment	100,000	20,000	120,000
	NOU	63080	75700	Workshops	25,000	12,889	37,889
Total Activity 1.					300,000	122,889	\$422,889



Selection Criteria :

Business Unit : URY10
Period : Jan-Dec (2017)
Selected Project Id : 00084526
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00084526 URU/07/G61 Segunda Etapa del P	Period : Jan-Dec (2017)		
Output # : 00092491 URU/17/G61 Rec. Sector Espumas	Impl. Partner : 03302 MINISTERIO DE VIVIENDA, ORDE		
	Location : Uruguay		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 08401 (BPPS/Montreal Protocol)

Fund : 63080 (MP Multi Yr Nat Sctr Phaseout)

71205 - Intl Consultants-Sht Term-Tech	0.00	9,093.33	0.00	9,093.33
71211 - Intl Consult Security Charge	0.00	386.47	0.00	386.47
Total for Fund 63080	0.00	9,479.80	0.00	9,479.80
Total for Dept : 08401	0.00	9,479.80	0.00	9,479.80

Dept: 52601 (Uruguay - Central)

Fund : 63080 (MP Multi Yr Nat Sctr Phaseout)

64397 - Services to projects -CO staff	0.00	334.72	0.00	334.72
71305 - Local Consult.-Sht Term-Tech	0.00	8,771.35	0.00	8,771.35
71605 - Travel Tickets-International	0.00	1,315.00	0.00	1,315.00
71615 - Daily Subsistence Allow-Intl	0.00	416.00	0.00	416.00
71635 - Travel - Other	0.00	256.00	0.00	256.00
74596 - Services to projects -GOE	0.00	143.45	0.00	143.45
Total for Fund 63080	0.00	11,236.52	0.00	11,236.52
Total for Dept : 52601	0.00	11,236.52	0.00	11,236.52
Total for Output : 00092491	0.00	20,716.32	0.00	20,716.32

Output # : 00104964 URU/17/G61 Sector Refrigeracio	Impl. Partner : 03302 MINISTERIO DE VIVIENDA, ORDE
	Location : Uruguay

Dept: 52601 (Uruguay - Central)

Fund : 63080 (MP Multi Yr Nat Sctr Phaseout)

64397 - Services to projects -CO staff	0.00	550.44	0.00	550.44
71305 - Local Consult.-Sht Term-Tech	0.00	1,763.30	0.00	1,763.30
71605 - Travel Tickets-International	0.00	2,880.00	0.00	2,880.00
71615 - Daily Subsistence Allow-Intl	52.00	2,688.00	0.00	2,740.00
71620 - Daily Subsistence Allow-Local	755.21	0.00	0.00	755.21
71635 - Travel - Other	3,328.58	988.96	0.00	4,317.54
72505 - Stationery & other Office Supp	2,387.29	0.00	0.00	2,387.29
72805 - Acquis of Computer Hardware	3,173.60	0.00	0.00	3,173.60
72815 - Inform Technology Supplies	0.00	604.77	0.00	604.77

Combined Delivery Report By Project

Project Id : 00084526 URU/07/G61 Segunda Etapa del P	Period : Jan-Dec (2017)
Output # : 00104964 URU/17/G61 Sector Refrigeracio	Impl. Partner : 03302 MINISTERIO DE VIVIENDA, ORDE
	Location : Uruguay

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74525 - Sundry	5,435.40	0.00	0.00	5,435.40
74596 - Services to projects -GOE	0.00	235.90	0.00	235.90
76120 - Unrealized Loss	0.00	196.04	0.00	196.04
76130 - Unrealized Gain	0.00	- 105.14	0.00	- 105.14
Total for Fund 63080	15,132.08	9,802.27	0.00	24,934.35
Total for Dept : 52601	15,132.08	9,802.27	0.00	24,934.35
Total for Output : 00104964	15,132.08	9,802.27	0.00	24,934.35

Output # : 00104965 URU/17/G61 Implementación y mo	Impl. Partner : 03302 MINISTERIO DE VIVIENDA, ORDE
	Location : Uruguay

Dept: 52601 (Uruguay - Central)

Fund : 63080 (MP Multi Yr Nat Sctr Phaseout)

64397 - Services to projects -CO staff	0.00	141.34	0.00	141.34
71305 - Local Consult.-Sht Term-Tech	0.00	2,586.90	0.00	2,586.90
74596 - Services to projects -GOE	0.00	60.57	0.00	60.57
Total for Fund 63080	0.00	2,788.81	0.00	2,788.81
Total for Dept : 52601	0.00	2,788.81	0.00	2,788.81
Total for Output : 00104965	0.00	2,788.81	0.00	2,788.81

Project Total :	15,132.08	33,307.40	0.00	48,439.48
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Signed By : _____ Date : _____

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Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

Page 1 of 4
Run Time: 30-04-2019 17:04:24

Selection Criteria :

Business Unit : URY10
Period : Jan-Dec (2018)
Selected Project Id : 00084526
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Table with 4 columns: Project Id, Output #, Period, Impl. Partner, Location. Row 1: 00084526 URU/07/G61 Segunda Etapa del P, 00092491 URU/17/G61 Rec. Sector Espumas, Jan-Dec (2018), 03302 MINISTERIO DE VIVIENDA, ORDE, Uruguay.

Summary table with 5 columns: Dept, Fund, Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Rows include Dept: 08401 (BPPS/Montreal Protocol) and Dept: 52601 (Uruguay - Central).

Table with 3 columns: Output #, Impl. Partner, Location. Row 1: 00104964 URU/17/G61 Sector Refrigeracio, 03302 MINISTERIO DE VIVIENDA, ORDE, Uruguay.

Summary table with 5 columns: Dept, Fund, Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Rows include Dept: 08401 (BPPS/Montreal Protocol) and Dept: 52601 (Uruguay - Central).

Combined Delivery Report By Project



UN Development Programme

Report ID: unglcdrp

Page 2 of 4

Run Time: 30-04-2019 17:04:24

Project Id : 00084526 URU/07/G61 Segunda Etapa del P	Period : Jan-Dec (2018)
Output # : 00104964 URU/17/G61 Sector Refrigeracio	Impl. Partner : 03302 MINISTERIO DE VIVIENDA, ORDE
	Location : Uruguay

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	37,858.94	0.00	37,858.94
71605 - Travel Tickets-International	1,026.00	3,030.00	0.00	4,056.00
71615 - Daily Subsistence Allow-Intl	2,686.00	5,992.00	0.00	8,678.00
71620 - Daily Subsistence Allow-Local	5,885.47	0.00	0.00	5,885.47
71635 - Travel - Other	6,156.36	4,394.16	0.00	10,550.52
72130 - Svc Co-Transportation Services	0.00	1,897.08	0.00	1,897.08
72210 - Machinery and Equipment	0.00	219.60	0.00	219.60
72399 - Other Materials and Goods	463.38	0.00	0.00	463.38
72505 - Stationery & other Office Supp	5,063.92	0.00	0.00	5,063.92
72805 - Acquis of Computer Hardware	6,536.05	1,230.18	0.00	7,766.23
72815 - Inform Technology Supplies	0.00	1,596.82	0.00	1,596.82
73406 - Maintenance of Equipment	0.00	284.00	0.00	284.00
74505 - Insurance	0.00	550.92	0.00	550.92
74525 - Sundry	7,389.59	0.00	0.00	7,389.59
74596 - Services to projects -GOE	0.00	446.40	0.00	446.40
75705 - Learning costs	5,897.29	1,175.74	0.00	7,073.03
76120 - Unrealized Loss	0.00	178.43	0.00	178.43
76130 - Unrealized Gain	0.00	-204.64	0.00	-204.64
Total for Fund 63080	41,104.06	59,691.22	0.00	100,795.28
Total for Dept : 52601	41,104.06	59,691.22	0.00	100,795.28
Total for Output : 00104964	41,104.06	105,201.22	0.00	146,305.28

Output # : 00104965 URU/17/G61 Implementación y mo	Impl. Partner : 03302 MINISTERIO DE VIVIENDA, ORDE
	Location : Uruguay

Dept: 52601 (Uruguay - Central)

Fund : 63080 (MP Multi Yr Nat Sctr Phaseout)

64397 - Services to projects -CO staff	0.00	769.09	0.00	769.09
71305 - Local Consult.-Sht Term-Tech	0.00	24,264.21	0.00	24,264.21
74596 - Services to projects -GOE	0.00	329.61	0.00	329.61
Total for Fund 63080	0.00	25,362.91	0.00	25,362.91
Total for Dept : 52601	0.00	25,362.91	0.00	25,362.91
Total for Output : 00104965	0.00	25,362.91	0.00	25,362.91

Project Total :	41,104.06	133,661.18	0.00	174,765.24
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Signed By : _____ Date : _____

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Annual Work Plan

Uruguay - Montevideo

Project: 00084526 **Report Date:** 30/4/2019
Project Title: URU/17/G61 Segunda Etapa del Plan de Eliminación del Con
Year: 2019

Output	Key Activities	Timeframe		Responsible Party	Planned Budget				
		Start	End		Fund	Donor	Budget Descr	Amount US\$	
00092491	URU/17/G61 Rec. Sector Espumas	1/4/2017	31/12/2021	"URU-MINISTERIO DE VIVIENDA UNDP	63080	MPU	71300	Local Consultants	33,514.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71200	International Consultants	25,138.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	75700	Training, Workshops and Confer	37,535.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71600	Travel	30,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	72200	Equipment and Furniture	125,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71200	International Consultants	0.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	72100	Contractual Services-Companies	125,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	74500	Miscellaneous Expenses	0.00
TOTAL									376,187.00
00104864	URU/17/G61 Sector Refrigeracio	1/4/2017	31/12/2021	"URU-MINISTERIO DE VIVIENDA UNDP	63080	MPU	74500	Miscellaneous Expenses	609.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71200	International Consultants	21,352.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	72200	Equipment and Furniture	40,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71300	Local Consultants	20,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71200	International Consultants	0.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71600	Travel	15,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	72100	Contractual Services-Companies	40,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	75700	Training, Workshops and Confer	20,000.00
TOTAL									156,961.00
00104865	URU/17/G61 Implementación y mo	1/4/2017	31/12/2021	"URU-MINISTERIO DE VIVIENDA UNDP	63080	MPU	74500	Miscellaneous Expenses	0.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71300	Local Consultants	148.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71200	International Consultants	7,500.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71200	International Consultants	0.00
TOTAL									7,648.00
GRAND TOTAL									540,796.00



Annual Work Plan

Uruguay - Montevideo

Project: 00084526

Project Title: URU/17/G61 Segunda Etapa del Plan de Eliminación del Con

Year: 2020

Report Date: 30/4/2019

Output	Key Activities	Timeframe		Responsible Party	Planned Budget				
		Start	End		Fund	Donor	Budget Descr	Amount US\$	
00092491 URU/17/G61 Rec. Sector Espumas	A1-Sector Espumas	1/4/2017	31/12/2021	"URU-MINISTERIO DE VIVIENDA	63080	MPU	72200	Equipment and Furniture	20,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71600	Travel	30,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	72100	Contractual Services-Companies	15,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	75700	Training, Workshops and Confer	12,889.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	71300	Local Consultants	30,000.00
				UNDP	63080	MPU	71200	International Consultants	15,000.00
TOTAL									122,889.00
00104964 URU/17/G61 Sector Refrigeracio	A1-Sector Servicios en Refri	1/4/2017	31/12/2021	UNDP	63080	MPU	71300	Local Consultants	20,000.00
				UNDP	63080	MPU	71600	Travel	15,000.00
				UNDP	63080	MPU	72100	Contractual Services-Companies	15,000.00
				UNDP	63080	MPU	75700	Training, Workshops and Confer	7,000.00
				"URU-MINISTERIO DE VIVIENDA	63080	MPU	74500	Miscellaneous Expenses	0.00
				UNDP	63080	MPU	71200	International Consultants	15,000.00
				UNDP	63080	MPU	72200	Equipment and Furniture	35,000.00
TOTAL									107,000.00
00104965 URU/17/G61 Implementación y monit	A1-Implementación y Monit	1/4/2017	31/12/2021	"URU-MINISTERIO DE VIVIENDA	63080	MPU	74500	Miscellaneous Expenses	0.00
TOTAL									0.00
GRAND TOTAL									229,889.00