

inventory of the DMAE substance subject to verification and on the facility's operating state at the point of time. This declaration referred to the AWD's two material balance areas stipulated in the facility agreement and, in the second part of the declaration, to the MPF's total activities. The first MBA includes the AWD's chemicals store, and the accounting and data processing sections and the second MBA covers the processing line with conversion of DMAE into MCPH. For each MBA, inventory lists were prepared. The material balance period, MBP, was fixed to one calendar year.

11. Types of records audited

Different types of records were audited for the two MBAs:

MBA 1:

- Dispochart of the department of supply and sale;
- Material inventory chart of the chemical storehouse;
- Computer records of material stocks;
- Material request forms;
- Contracts and accounts for supply of DMAE;

MBA 2:

- Operating records of production unit;
- Records of DMAE inventory change;
- Records of MCPH output and distribution;
- Records on the discharge (concentration and volume) of separator liquid and of mother liquor into waste water streams;
- Copies of material request forms;
- Inventory records according to inventory lists.

12. Plant orientation tour

The orientation tour encompassed the facility and the surrounding area (the entire site of the AWD). It formed part of the initial visit.

13. Inspection of areas and facility equipment

The experiment included the inspection of:

- The whole production unit (MPF), including tanks for storage of chemicals, suspended feed tanks, reaction vessels and specific equipment for treatment of reaction products (centrifuges, filters, distillate receivers, drying ovens, intermediate stores for final products, supply lines, etc.);