

conference

C 89/7
September 1988

FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS ROME

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Twenty-fifth Session

Rome, 11-30 November 1989

FINANCIAL REPORT AND STATEMENTS: VOLUME III

WORLD FOOD PROGRAMME 1986-87

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FINANCIAL POSITION OF THE WORLD FOOD PROGRAMME - BIENNIUM 1986-1987 -

Statement of the Executive Director

The financial statements of the Programme for the biennium 1986-87 are attached together with the supporting schedules. A new comparative column has been introduced for the previous biennium's activities.

WFP is basically a development agency, using food rather than money as an investment resource. Project food aid as administered by WFP, is targetted entirely on the poor, either in food-for-work projects, which contribute to agricultural and rural development, or in feeding projects directed largely at vulnerable groups but with a development orientation whenever possible. As the resources available to developing countries come under increasing pressure, there is a growing need to make the best use of this valuable resource, aiming at once to relieve poverty and hunger and to promote development.

WFP is also a pioneer in emergency prevention. By using food-for-work to support such activities as reforestation, afforestation and land terracing, it is acknowledged that the Programme is making a powerful contribution to arresting ecological degradation and making famine less likely. Food aid has proved particularly suitable for mobilizing local communities in this effort to help themselves and make them less vulnerable to poor harvests and resulting famine. Altogether WFP's current commitments in this sector alone amount to about \$485 million.

Briefly summarized are some of the major features of the Programme's activities in 1986-87.

- The value of projects approved during the biennium amounts to \$1.7 billion.
- The Programme is active in more than 90 countries around the globe. Actual expenditures in the biennium for development projects remained relatively constant with a net decrease of \$2 million to \$1,009 million. WFP has committed more than 3.3 million tons of food for development projects.
- In value terms, 79 percent of WFP's assistance is directed to low-income food deficit countries and 37.5 percent to Sub-saharan Africa.
- Excess of expenditure over income was reduced from the previous biennium by a total of \$38.6 million to \$9.9 million. This latter amount reduced the excess of assets over liabilities which, however, is still in the amount of \$65.6 million.

- The Programme committed \$453.6 million in 1986-87 for emergency operations world-wide. Actual expenditure incurred was \$358.4 million, a drop of \$88.2 million from the previous biennium as a result of some improvement in the African situation in the first part of the biennium.
- Other Accounts Receivable amount of \$69.6 million of which \$55.1 million were advances to UNDP to cover field expenditures, \$3.4 million were due from Insurance Underwriters, demurrage of \$3 million, plus other miscellaneous outstanding advances.
- Accounts Payable amount to \$10.8 million, the major portion of which (\$7.7 million) was for insurance and demurrage claims related to bilateral and IEFER projects.
- Outstanding obligations amount to \$95.8 million, the largest of which was for ongoing projects (\$84.0 million) and others related to Sub-Trust Funds.
- The Programme was heavily involved in complex, difficult, and sometimes dangerous emergency operations in a number of African countries. It was increasingly recognized as the focal point for the coordination of emergency food aid movements both by sea and within affected countries. In Ethiopia WTOE, the Programme's internal trucking organization, is indispensable for the movement of emergency food aid and is regarded by all as a credit to the United Nations.
- All told, WFP shipped 4.6 million tons of foodstuffs in 1986-87. The WFP portion exclusive of bilaterals, was valued at \$1,367 million, shipped mainly on vessels chartered by the Programme. At any one time, there are about 30 ships on the high seas carrying WFP food.
- In 1986-87, the Programme purchased from its own resources and on behalf of bilateral donors no less than 1,178,000 tons of food at a cost of almost \$188 million. Seventy-four percent of these purchases were made in developing countries, making the Programme undoubtedly the major United Nations contributor to the growth of South-South trade.
- Services to bilateral donors, which embrace purchasing and monitoring as well as shipping, increased by 12 percent in 1986 in tonnage terms and by 23 percent in 1987, all without appreciable increase in staff - a clear measure of productivity improvement. These services were provided at minimum fee levels - less than one percent of the value of the commodities handled. Altogether 1,292,000 tons were handled in this way.

WFP's record in keeping overhead costs down remains excellent. Total administrative costs, including all costs which most agencies distinguish as programme support costs, are estimated at less than 6.4 percent of total expenditure including bilateral activities. Every effort will be made to restrain such costs so that the great bulk of the resources available to us can be used directly for the benefit of poor people.

By far the largest call on the Programme's cash resources is freight. Without adequate cash resources, the food could not be moved. Both charter and liner rates rose substantially in 1987. However, the cash position of the Programme reflected in these statements, continues to be adequate. The total of uncommitted funds carried forward to the next biennium has been reduced from \$75.2 million to \$65.6 million. On the other hand, the balance of uncollected pledges and contributions has increased from \$875.5 million to \$953.4 million.

The Programme's ability to finance these and other activities depends, of course, on the pledges which governments make. Pledges to the regular programme for the biennium 1987-88 have reached \$1,062 million (commodities \$799 million and cash \$263 million) which represents 76 percent of the target. While this is more than pledged in any previous biennium at this point in time, it is expected that some additional resources will be made available as the biennium proceeds.

Historically, the total value of all project activities of the Programme since its inception 25 years ago amounts to \$10.7 billion.

James Ingram
Executive Director

REPORT OF THE EXTERNAL AUDITOR ON THE ACCOUNTS
OF THE WORLD FOOD PROGRAMME FOR THE
FINANCIAL PERIOD ENDED 31 DECEMBER 1987

GENERAL

1. The Trust Fund accounts of the Food and Agriculture Organization relating to the World Food Programme (WFP) for the two year financial period ended 31 December 1987 comprise:

Statement I - Assets and Liabilities at
31 December 1987

Statement II - Income and Expenditure
(Commodities, Service and
Cash)

Supporting Schedules 1 to 12

A summary of the significant accounting policies applied by the Organization in compiling the Statements is provided immediately before Statement I.

EXAMINATION OF THE ACCOUNTS

2. My examination of the accounts has been carried out in accordance with the Financial Regulations of the Organization and the Additional Financial Procedures of the Programme. In addition to my audit of the accounts and financial transactions I also carry out a programme of examination under Article 12.4 of the Financial Regulations. This programme is intended to review the important aspects of the Programme's activities and use of resources over an appropriate cycle. The reviews concern themselves primarily with matters of economy, efficiency and effectiveness and are carried out at headquarters and selected regions.

3. In accordance with this programme my staff reviewed in 1986-87 administration of Development projects (paragraphs 5 to 40). My observations on this subject, as well as on a number of minor questions not reported herein, were communicated to the Organization and WFP, who have confirmed the facts on which my report is based and have provided full explanations and answers to my queries.

MATTERS ARISING FROM CURRENT AUDIT

Losses

4. I have examined the losses and writes-off to the value of \$118,914 included in Statement II of the Accounts. I have also examined commodity losses during shipment not recoverable from carriers or underwriters, total \$1,099,372, and inventory losses and writes-off, total \$83,903. I am satisfied with the information and explanations provided by the Programme. Losses of commodities after delivery to the recipient country are

reported separately by the Executive Director to the Committee on Food Aid. No cases of fraud or ex gratia payments have been reported to me in accordance with Articles 10.3 and 10.4 of the Financial Regulations.

MANAGEMENT OF DEVELOPMENT PROJECTS

5. The main purpose of World Food Programme development projects is to use food as an aid to economic and social development. The Programme operates some 300 development projects in more than 90 countries. In 1986-87 expenditure on such projects was \$1,009 million comprising \$839 million in commodities and \$170 million in cash.

6. During 1986 and 1987 my staff reviewed the administrative procedures established and followed by the Programme for development projects. The purpose of this review was to assess the Programme's control of development projects including planning, appraisal, implementation, monitoring and evaluation. The review included an analysis of headquarters information, monitoring and control systems, an examination of headquarters file documentation relating to 26 projects in 14 countries, including field visits to 10 projects in three countries in Africa and Asia, and discussions with Programme staff. The projects examined covered all regions and included a variety of development activities such as the feeding of primary school children and vulnerable groups, assistance to the dairy and fishery sectors, land re-habilitation, forestry plantation and irrigation schemes.

Planning and Appraisal

7. Project stages, collectively known as the project cycle, are: identification, preparation, appraisal, approval, implementation, monitoring and evaluation. A consultant's review of the Programme's management and organisation in 1986 commented that the project approval element of the cycle was cumbersome and time-consuming. The review concluded that the time taken to approve and implement projects often made it difficult for recipient governments to maintain their initial budgetary commitments.

8. My staff's headquarters examination of 26 projects, all planned and approved prior to 1986, showed great variances in the time between the initial request for assistance and the start of commodity distribution. Periods ranged from 14 to 46 months with an average of 22 months. Some projects experienced delays in their early stages of implementation, mainly due to late provision of government inputs.

9. The Programme told my staff that it regarded 22 months as a creditable achievement, bearing in mind the average time taken to complete the three main phases of the project process up to the start of commodity distribution, that is:-

- (a) clarifying and reviewing governments' requests for assistance, fielding appraisal or evaluation missions, consulting with other United Nations agencies and preparing the project summary - 8 to 9 months;
- (b) time between completion of the project summary and approval by the Committee on Food Aid Policies and Programmes (CFA) - 3 to 4 months; and
- (c) time for the completion of an implementation agreement with the recipient government as well as lead time for the shipment of commodities - 8 to 10 months.

10. In 1984 and 1986, the Programme had identified the following weaknesses in existing project cycle procedures:-

- (a) insufficient participation by senior WFP management and United Nations specialized agencies in the early stages of project identification and preparation;
- (b) lack of clarity in project design, particularly the role and function of food aid and its cost effectiveness; and
- (c) the need to improve monitoring and accountability.

11. In May 1986, the Programme introduced a revised project cycle to improve the quality and implementation of projects by a more critical process of project preparation and appraisal. The Programme told my staff that it intended to achieve these improvements without increasing the length of time taken between the initial request for assistance and the start of commodity distribution.

12. As part of the revised procedures, in June 1986 the Programme set up a Projects Committee to support the implementation of new procedures for project design and formulation and to ensure that all projects reflected the policies and objectives of the Programme. By the end of January 1988 the Projects Committee had considered 106 projects. At the time of my staff's review some were still undergoing preparation and appraisal whilst 37 had been approved.

13. The revised project cycle is in place. The Programme is giving further consideration to revisions in the format and content of project documentation as part of an ongoing process. A limited review by my staff of recently approved projects indicated an improvement in the format and content of documentation to enable more effective consideration of projects. However it is too soon to assess the impact of the new cycle on the planning, implementation and monitoring of projects since no project has yet passed completely through the revised project cycle.

14. Following the consultant's review in 1986 the Programme set up a Planning Committee comprising senior programme management staff. The Committee's remit is to review and direct the Programme's policy with regard to its development objectives and to plan, determine and allocate the support and resources needed for the Programme's activities. The Committee's functions include the review of priorities for the allocation of resources by region and type of project and the scrutiny of operational performance of projects compared with objectives. The Committee met five times between December 1986 and April 1988, and, inter alia, reviewed the resources available to the Programme and considered the regional allocation of aid. In addition inter divisional meetings of WFP senior management supplement the work of the Planning Committee. These meetings include consideration of project performance and the allocation of WFP resources.

15. WFP policy on resource allocation, is to give priority to projects in sub-Saharan Africa and, secondly, to aid low income food deficit countries, whilst also giving attention to the poorest segments of populations in other developing countries. In January 1987 the Programme set out to develop criteria which would assist the Planning Committee to allocate the Programme's resources but in the meantime would continue to allocate resources in accordance with existing priorities. The Programme told my staff that although there has in fact been an informal balancing of resources between countries, regions and types of project which has worked well since the Programme's inception a more formal process for resource allocation would continue to be considered. This informal approach has enabled the Programme to introduce changes in priority allocation, such as the increased assistance to least developed food deficit countries, which now received some 80 per of the Programme's resources.

16. Both the Programme and the 1986 management review recognised the importance of incorporating lessons learned from evaluations in project design. At its second meeting in January 1987 the Planning Committee decided to review the feedback of evaluation results into projects on a programme-wide basis. By April 1988 this subject had not been re-considered by the Committee. However, the Programme told my staff that they had presented a paper to the 25th Session of the CFA in June 1988 on "Food Aid and Dairy Development" based on lessons learned from individual projects.

Implementation

17. My staff reviewed the 26 selected projects to determine the level of achievement based on the planned duration, aims and objectives as set out in the Plan of Operations. My staff found that the implementation of food-for-work and direct feeding schemes was generally satisfactory, with most objectives being achieved or likely to be achieved within the planned or extended time

scale of the project. However, projects involving the utilisation of funds from the sale or exchange of commodities which account for less than 15 per cent of development project expenditure were meeting problems.

18. The three main categories of projects where funds are generated are:-

- the sale of donated commodities as an inherent part of project operation, for example where commodities are supplied, sold and the proceeds invested in an industry such as dairy farming;
- the sale of donated commodities to specified groups and the use of funds for economic and social infra-structure development;
- open market sale, with the proceeds used to finance non-food items required by projects.

19. In 11 of the 13 projects examined involving the generation of funds my staff found that planned outputs were not being achieved and that this was slowing progress towards the achievement of objectives. In these 11 projects particular difficulties in project implementation arose on:-

- formulation of the Plan of Operations - 4 projects;
- utilisation of funds generated from the sale of commodities - 11 projects;
- provision of government inputs - 9 projects;
- achievement of objectives in projects examined during field visits.

The following paragraphs 20 to 31 provide more information concerning these difficulties.

Formulation of the Plan of Operations

20. In two projects my staff found that the Plan of Operations contained unrealistic or over-ambitious targets, which contributed significantly to project objectives not being achieved. The Programme told my staff that revised and more realistic targets have now been introduced for these projects. Two other projects examined by my staff were both subject to Programme Interim Evaluations during 1987. In the first project the evaluation noted a failure in the Plan of Operations to clearly identify project objectives, partly as a result of which food distribution did not proceed as planned. In the other project the evaluation noted that the Plan of Operations contained incomplete and poorly defined reporting targets, which created difficulties for the recipient government staff responsible for the collection and presentation of project data.

Utilisation of Funds

21. Within three months of signing the Plan of Operations, governments are required to inform the Programme, through submission of a Letter of Readiness, that sufficient funds have been reserved for staff and distribution costs and that work schedules and targets have been set. Failure of a government to submit a Letter of Readiness gives WFP the option of project postponement or cancellation.

22. My staff found that Letters of Readiness were received within the prescribed period for 9 projects and that commodity distribution started on average some 8 months later. However, in all 11 projects utilisation of generated funds was slower than planned, resulting in delays in execution of activities essential to the achievement of project objectives. In the projects reviewed by my staff slow utilisation of funds invariably occurred in countries subject to a high rate of inflation with the result that the value of generated funds declined even when they were invested in interest-bearing bank accounts. My staff found that in May 1988 only four of the 11 projects invested funds in interest-bearing accounts.

Government Inputs

23. Prime responsibility rests with governments for providing such non-food inputs as staff, raw materials, equipment and logistical support. My staff found that lack of non-food inputs hindered achievement in 9 projects. In some projects my staff identified shortage of foreign exchange as a reason for the non-provision of such items.

Achievement of objectives

24. My staff visited five projects which involved the reinvestment of funds generated from the sale or distribution of Programme commodities.

25. In an Asian country my staff found that a project to develop a viable dairy industry in six cities was generally achieving the objectives set out in the Plan of Operations. However, in one of the six cities where the project operated, the margin between the price to farmers and the selling price to consumers was insufficient to ensure that the dairy plants were self-supporting. The Programme told my staff that from 1 April 1988 the selling price of milk has been increased.

26. In an African country my staff examined four generated fund projects: two involved dairy development, one land development for rice cultivation, and one housing rehabilitation on sisal estates. My staff found that none of these projects had met or was likely to meet planned objectives within the timescale set out in the Plan of Operations and that therefore the budgets and planned duration of the projects were likely to be extended in

order to meet the original objectives.

27. In the two dairy development projects reviewed by my staff, the Programme provided milk powder and butter oil which were then sold to dairy plants with the aim of increasing milk production. Funds generated from these sales were then invested in dairy farms, training institutes, milk processing and distribution etc. in order to contribute towards achievement of the projects' long term objective of self-sufficiency in dairy production.

28. Plans of Operation provided that dairy plants should pay for Programme commodities within 90 days of their receipt but my staff found that this target was not met at two of the three dairy plants visited because low milk production did not generate sufficient funds. Factors preventing the full utilisation of the plants included low prices offered to farmers who therefore preferred to sell privately; lack of government inputs of essentials such as fuel, packaging materials and funds for machinery repairs; and serious economic problems within the country. Milk output from the plants had declined during the course of the projects.

29. My staff noted that only some 34 per cent of the \$5.6 million generated from the sale of commodities had been disbursed to farms, institutes etc. by the end of 1986. The programme told my staff that utilisation of funds had been slower than foreseen because government authorities had recently introduced more stringent criteria for assessing requests for financial assistance. Although this may mean more effective use of funds generated there seems little prospect of the dairy industry achieving self-sufficiency in the foreseeable future.

30. The objectives of the land development project were to assist the development and cultivation of land for rice production by distributing Programme food as part payment of wages to workers engaged on this work. The intention was that consequent savings in the government's wage bill would be spent on such items as fuel, building materials, spares, maintenance and repairs. In the original phase of the project which ran for 5 years until December 1986 my staff found that commodities had been delivered generally in accordance with the Plan of Operations but that the area of land development was only some 20 per cent of the ambitious target planned. The project has now been extended and the Programme told my staff that more realistic targets have been set for the current phase.

31. The aim of the sisal project was to improve housing on sisal estates in order to retain essential labour. The objectives of the first 3 year phase of the project, which started in July 1982 and since extended three times to September 1988, were to generate some \$7 million from the sale of food and to use the funds generated to construct 600 houses. At the time of my staff's visit to the project in October 1987 only 456 houses were under

construction or had been completed. My staff also found that funds generated from the sale of commodities had not been used as quickly as intended due to shortage of building materials and essential supplies. My staff were told that the original house construction targets were set on the basis of a study carried out by another agency and that the national currency was devalued subsequent to approval of the project and as a consequence local costs increased considerably. A further project expansion was approved in 1987 to commence in October 1988. This latest Plan of Operations provides for the generation of some \$11.2 million which will be used for the construction of 1,500 new houses, the renovation of 2,500 existing houses and the development of 40 community centres and takes into account the improved economic situation in the country.

32. The Programme told my staff that it had recognised the problems caused by the slow utilisation of generated funds and had addressed the need for improvements. In the period since the formulation of the generated funds projects considered in paragraphs 18 to 31 above, the Programme has taken steps to provide its staff with more systematic and formal guidance for the use and management of funds from the sale of commodities. Also the Programme has reviewed its experience on this type of project and set out new policy guidelines, endorsed by the 23rd Session of CFA in April 1987, which will form the basis of future project preparation, implementation, monitoring and evaluation. Additionally, the Programme has issued all Country Offices instructions to give greater attention to the utilisation of generated funds, following the guidelines.

Monitoring

33. A principal means by which the Programme monitors the implementation of projects is through scrutiny of periodic reports prepared by government authorities. Each plan of operations should contain targets for project implementation. Prompt rendering of reports is necessary for timely action by programme staff on any matters requiring attention.

34. Following comments about the late submission of progress reports and accounts made by my predecessor in his Report on 1982-83 Account, the Programme made improvements in procedures. These included the provision of greater assistance to governments in logistical planning, the introduction of improved indicators of project progress, better monitoring and evaluation systems for selected projects and improved guidance and training to both the Programme and national staff.

35. My staff reviewed the operation of reporting arrangements on the 26 projects examined and found as follows:-

- (a) Quarterly Progress Reports, required for all projects, should be submitted within 60 days of the

period-end recording such details as commodity receipts, distribution and stock levels. These reports were received on average some 120 days after the end of the quarter, and did not always contain the information required by the reporting procedures.

- (b) Six-monthly reports, required by the Plans of Operations in 17 projects reviewed, should contain details of the amount and utilisation of generated funds, targets, achievements and hours worked. In seven cases no reports were received for the periods reviewed by my staff.
- (c) Annual reports/statements were required by the Plans of Operations for 19 projects mainly to provide a record of government expenditure. My staff found that in 14 cases no reports were received.
- (d) Annual Audited Accounts are an independently certified statement of such matters as food quantities received and distributed, and the number of beneficiaries of the Programme's aid. They should be submitted for all projects within 90 days of the end of the accounting period but my staff noted that only six projects were complying with this requirement. My staff also found no evidence of accounts being submitted in 12 of the projects reviewed.

36. Although my staff found some examples of both headquarters and local staff reminding recipient governments of their reporting requirements, there was no evidence of a formal hastening procedure operating within the Programme. The Programme told my staff it recognised that some countries had major difficulties in collecting information from scattered project sites and processing it to produce quarterly progress reports. The Programme considered that the 60 day target was not always practical and realistic in the difficult circumstances in which projects operated. However, instructions had been given to Country Offices to assist governments in report preparation so they can be transmitted to headquarters as soon as possible. The Programme also said that it had initiated a review of the Programme's reporting requirements in November 1987, to assess the type of report needed, the required content, and the number of reports with which WFP headquarters can be expected to deal. The review has not yet been completed.

Evaluation

37. Evaluation is the process of determining as systematically and objectively as possible the relevance, effectiveness and impact of an activity in the light of its objectives. Responsibility for evaluating Programme-assisted projects rests with the Evaluation Service, established in 1963. My predecessor's report on the 1982-83 Account recommended that in order to increase the number of projects evaluated, the Evaluation Service

should be strengthened. At that time the Programme indicated that increased resources would be allocated to the establishment of inbuilt monitoring and evaluation systems, in-depth evaluations and sectoral evaluations.

38. Since 1984 the number of professional staff in the Evaluation Service has fallen from ten to eight. The impact of this reduction has been partly offset by transferring to the Project Design Service responsibility for the development of enhanced monitoring and evaluation systems. My staff found that the Programme has started to introduce enhanced monitoring and evaluation systems in 23 development projects in 17 countries. These systems should provide more comprehensive management information to assist evaluation missions and allow for more objective assessment by headquarters staff of project performance against targets. To April 1988 progress in implementation has been slow, with few of the 23 projects having a fully operational system.

39. The number of operational projects has increased from 250 in 1983 to 300 in 1987. Similarly, the level of project expansions and follow-up projects has also increased considerably and now represents over 50 per cent of projects being submitted to the CFA for approval. It had been the Programme's policy since 1967 to evaluate and appraise all projects submitted for expansion approval, but recently more flexible selection criteria have been introduced which take account of, for example, value, size and special issues. To cope with the increasing number of expansions and follow-up projects, the Programme informed my staff that the Operations Department has undertaken an expanding programme of management reviews and appraisals to supplement the work of the Evaluation Service. These reviews and appraisals are being organised on a more rigorous basis than previously in regard to the composition of the review team, the terms of reference, and the preparation of reports.

40. The Programme also informed my staff that in keeping with recommendations from the CFA, the Evaluation Service is, in addition to the normal operational project evaluations, giving greater emphasis to broader sectoral and thematic reviews. This should lead to better feedback of information to project planning, and to policy formulation and development.

Summary of findings and conclusions

41. My main findings from my staff's review of Programme development projects are:-

On Planning and Appraisal

- (i) The Programme is currently remedying weaknesses identified in 1984 and 1986 by revising the project cycle, and has set up a Projects Committee to support the implementation of new procedures, and a Planning Committee to review and direct

Programme policy on development objectives, plan and allocate resources (paragraph 7 to 14).

- (ii) The average time from receipt of a request for assistance to the start of commodity distribution was some 22 months. However it is too soon to assess the impact of the procedural changes at (i) above (paragraphs 8, 9 and 13).
- (iii) Since its inception the Programme has operated an informal system for the balancing of resource allocation between countries, regions and types of project which, in the Programme's view, has worked well. However, resource allocation criteria would continue to be reviewed (paragraph 15).

On implementation

- (iv) While the implementation of food-for-work and direct feeding schemes was generally satisfactory, projects including the sale of commodities, which account for less than 15 per cent of project expenditure, had encountered problems:-
 - a. planned objectives were not being achieved in 11 of the 13 projects examined;
 - b. targets in the plan of operations were unrealistic, objectives were not clearly defined;
 - c. planned outputs were not being achieved, which was slowing progress towards the achievement of objectives; and
 - d. delays in government inputs had hindered achievement of project objectives.(paragraphs 17 to 31).
- (v) The Programme has recently introduced new policy guidelines on generated fund projects, and issued guidance to its Country Offices for the use and management of these funds (paragraph 32).

On Monitoring

- (vi) Progress reports and annual audited accounts were long delayed or had not been received at all. Some countries experience genuine difficulties in meeting the present reporting requirements (paragraphs 33 to 36).
- (vii) The Programme does not operate a formal hastening procedure for delayed reports, but has issued instructions to Country Offices to assist governments in report preparation (paragraph 36).
- (viii) The Programme is currently carrying out a review

of reporting requirements (paragraph 36).

On Evaluation

- (ix) Progress on implementing an enhanced monitoring and evaluating system has been slow (paragraph 38).
- (x) The Evaluation Service is now placing greater emphasis on carrying out sectoral and thematic reviews to improve feedback and better assist the development of policies (paragraph 40).

42. My conclusion from this review is that the Programme operates many diverse and innovative development projects and has taken action to remedy identified procedural weaknesses. The Programme is reviewing criteria to assist in the allocation of commodity resources.

43. My review indicates that projects including the sale of commodities have not met with the expected level of achievement. I recognise that some problems on project implementation arise in circumstances beyond the control of the Programme, for example delayed government inputs and local economic factors. I also note that the Programme has recently issued policy guidelines and instructions to staff on the use and management of funds generated from the sale of commodities. It seems to me that this type of project requires careful planning and effective monitoring, particularly in the initial stages, if objectives are to be achieved. The Programme is aware of this requirement and is taking action to improve planning and monitoring.

44. Monitoring and evaluation of project expenditure are clearly essential elements of project control, and in my view the Programme should hasten its consideration of reporting requirements, taking account of the interests of the Programme itself and the capabilities of the recipient governments responsible for providing periodic reports. I note that greater emphasis is now being given by the Evaluation Service to broader sectoral and thematic reviews, which should lead to better feedback of information into project planning, policy formulation and development.

ACKNOWLEDGEMENT

45. I wish to record my appreciation for the co-operation and assistance extended to me by the officers of the Organization and WFP throughout the biennium.

JOHN BOURN
Comptroller and Auditor General, United Kingdom
External Auditor
8 September 1988

OPINION OF THE EXTERNAL AUDITOR

To: The Conference of the Food and Agriculture
Organization

I have examined the following appended financial statements numbered I and II, and relevant schedules of the World Food Programme for the financial period ended 31 December 1987, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

As a result of my examination I am of the opinion that the financial statements present fairly the financial position at 31 December 1987 and the results of the operations for the period then ended; that they were prepared in accordance with the stated accounting policies which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

JOHN BOURN
Comptroller and Auditor General
United Kingdom
External Auditor

Financial Statements of the World Food Programme
for the Financial Period 1986-87
ended 31 December 1987

Statements I and II and Relevant Schedules

CERTIFICATION OF FINANCIAL STATEMENTS

The amounts shown in the
statements properly reflect
the recorded financial
transactions for the period.

Approved

R.S. Levie
Director, Management Services

James Ingram
Executive Director

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Period

The financial period of the Programme is a biennium and consists of the two years ended 31 December 1987, and includes pledges for the two years ending 31 December 1988.

2. Basis of Accounting

The financial statements of the Programme have been prepared under the historical cost convention. All figures in these statements are expressed in U.S. dollars.

3. Translation Policy

Assets and liabilities in currencies other than United States dollars have been translated at the U.N. operational rates of exchange at the end of the period, which approximate to market rates.

Exchange differences arise:

- (i) when purchasing non-dollar currencies as a result of differences between market rates and the U.N. exchange rate; and
- (ii) when revaluing non-dollar currency holdings upon changes in the U.N. rate.

These differences are credited or charged to Miscellaneous Income, except in the case of:

- (a) contributions where they are credited or charged to the Operational Reserve; and,
- (b) Sub-Trust or Bilateral funds, to the related projects.

4. Cash/Accrual Basis of Accounting

The concepts used in the preparation of these financial statements combine both the accrual and cash bases of accounting.

The specific treatment of the major categories of income and expenditure is described below.

(a) Regular Pledges and Food Aid Convention

Resources are recorded as receivables when pledged and as income when received.

Pledges in monetary terms are recorded at the value pledged. Pledges in terms of a given quantity of commodities are recorded when made and when received at a value based on world market prices or an approximation thereto having regard to average donor quoted prices.

Food Aid Convention commodities are valued at prices determined in accordance with the Convention for each crop year.

International Emergency Food Reserve

Resources are recorded as receivables when the contributions are announced. Commodity contributions are treated as income when received. Cash contributions are treated as a liability when received and when spent they are recorded as income.

Contributions stated in monetary terms are recorded at the stated value. Contributions stated in terms of a given quantity of commodities are recorded at the market value of the grain equivalent or an approximation thereto having regard to average donor quoted prices or at FAC prices at the time the contributions are announced.

Other

Contributions negotiated with recipient governments towards meeting the Programme's local operating costs are recorded on a cash basis.

- (b) Miscellaneous Income is recognized on a cash basis except for bank interest and investment income which are recorded on an accrual basis.
- (c) Expenditure is stated on the accrual basis and, apart from staff costs, includes:
 - (i) disbursements (commodities, cash and services) with regard to the current biennium's activity;
 - (ii) outstanding obligations defined as liabilities arising, for example, from binding contracts or purchase orders made during the current biennium; and,
 - (iii) disbursements involving over-expenditure with regard to amounts reported in the previous biennium as outstanding obligations.
- (d) The cost of equipment for the Programme and Sub-Trust Funds is charged to expenditure when purchased. It is included on the Statement of Assets and Liabilities at a nominal value of \$1.
- (e) Demurrage costs are accounted for on an accrual basis.
- (f) Outstanding Obligations for Internal Transport, Storage and Handling Costs (ITSH) subsidy are assessed based on the date of issue of the Bill of Lading.

5. Staff Costs

Field staff costs are charged to Administrative Costs in the country offices. Headquarters staff costs are charged to Technical Advisory, Administrative and Servicing Costs.

The total of actual staff costs is charged according to a pre-determined scale for staff grades.

Separation payments to general service staff are fully provided for. Repatriation costs, however, are charged when incurred.

The element of staff costs which is based on the currency of the Headquarters country is charged at the budget rate of exchange. Gains or losses arising from the difference between the budget rate and the rates at the time of payment are separately disclosed in the Statement of Income and Expenditure.

6. Currency Fluctuations Non-Staff Costs

As regards non-staff costs incurred in any currency other than the U.S. dollar, the Programme received the authority from the CFA to debit/credit the losses/gains from the difference of the rates of exchange between the time of budget preparation and that of the respective payments to a separate account.

WORLD FOOD PROGRAMME

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1987

	At 31/12/1987 \$m.	At 31/12/1985 \$m.	Comparison \$m.
ASSETS			
<u>Liquid Assets</u>			
Cash at banks, in hand and in transit	5.6	1.7	
Bank deposits and interest-bearing bank accounts	197.3	187.1	
	<u>202.9</u>	<u>188.8</u>	+14.1
<u>Accounts Receivable</u>			
Pledges and Contributions uncollected from Donors:			
Fifth to Twelfth Pledging Periods (Schedules 2.1 to 2.4)	781.2	727.0 a	
Food Aid Convention Contributions (Schedule 3)	4.0	7.9	
International Emergency Food Reserve Contributions (Schedule 4)	168.2	140.6	
	<u>953.4</u>	<u>875.5</u>	+77.9
Other Accounts Receivable	69.6	48.8	+20.8
Accrued Interest	<u>3.4</u>	<u>5.7</u>	-2.3
TOTAL ASSETS	<u>1 229.3 b</u>	<u>1 118.8</u>	+110.5
LIABILITIES			
Accounts Payable	10.8	15.0	-4.2
Outstanding Obligations	95.8	86.0	+9.8
Unused balance of funds received under the International Emergency Food Reserve (Schedule 4)	13.8	20.5	-6.7
Sub-Trust Funds (Schedule 7)	10.6	5.0	+5.6
Africa Task Force (Schedule 8)	0.1	2.0	-1.9
Bilateral Cash Donations (Schedule 9)	61.8	32.0	+29.8
Special Emergency Operations in Africa (Schedule 10)	9.0	1.1	+7.9
Junior Professional Officers Scheme (Schedule 11)	1.2	-	+1.2
Other Funds (Schedule 12):			
Insurance Funds	1.0	0.1-	+1.1
Support Costs Levy	5.2	5.6	-0.4
Working Capital Fund	<u>1.0</u>	<u>1.0</u>	-
Sub-Total	<u>210.3</u>	<u>168.1</u>	+42.2
Operational reserve equalling total uncollected balances of pledges and nominal value of furniture, equipment and vehicles	<u>953.4</u>	<u>875.5</u>	+77.9
TOTAL LIABILITIES	<u>1 163.7</u>	<u>1 043.6</u>	+120.1
Excess of Assets over Liabilities	<u>65.6</u>	<u>75.2</u>	-9.6
Represented by:			
Surplus brought forward from previous biennium	75.2		
<u>Add:</u>			
Credits in respect of prior periods expenditure (Technical Advisory, Administrative and Servicing Costs)	0.3		
<u>Less:</u>			
Excess of Expenditure over Income for 1986-87 (Statement II)	<u>9.9</u>		
Total	<u>65.6</u>		

a/ Includes Fifth to Eleventh Pledging Periods.

b/ Includes furniture, equipment and vehicles at a nominal value of \$1.

WORLD FOOD PROGRAMME
STATEMENT OF INCOME AND EXPENDITURE (COMMODITIES, SERVICES AND CASH)
OF THE GENERAL RESOURCES OF THE PROGRAMME FOR THE FINANCIAL PERIOD 1986-87

	<u>1986-87</u>	<u>1984-85</u>	<u>Comparis</u>
	<u>\$m.</u>	<u>\$m.</u>	<u>\$m.</u>
<u>Income</u>			
Contributions (Schedules 2.1 to 4):			
Seventh to Tenth Pledging Periods (1977-84)	28.2	757.0 a	-728.8
Eleventh Pledging Period (1985-86)	755.0	321.5	+433.5
Twelfth Pledging Period (1987-88)	361.1	-	+361.1
Food Aid Convention (1980-88)	17.2		
Less: Allocation for Support Costs	<u>0.2</u>		
	17.0	26.5	-9.5
International Emergency Food Reserve	272.6	360.9	-88.3
Recipient Governments contributions towards Local Operating Costs	2.0	2.2	-0.2
Net Miscellaneous Income	39.1	38.8	+0.3
Transfer from Other Funds (Schedule 12)	0.2	1.1	-0.9
Savings on Staff Costs arising from favourable currency variances	<u>-</u>	<u>1.8</u>	<u>-1.8</u>
Total Income	<u>1 475.2</u>	<u>1 509.8</u>	<u>-34.6</u>
<u>Expenditure:</u>			
Development Projects (Schedule 5)	1 009.0	1 011.2	-2.2
Emergency Operations (Schedule 5):			
General Resources c/	75.3		
International Emergency Food Reserve	<u>283.1</u>	446.6	-88.2
Administrative Costs in the Field (Schedule 5)	<u>53.3</u>	<u>45.0</u>	<u>+8.3</u>
Total Project Expenditure (Schedule 5)	1 420.7 d	1 502.8	-82.1
Technical Advisory, Administrative and Servicing Costs (Schedule 6)	54.9	50.2	+4.7
Losses and Writes-off	0.1	-	+0.1
Allocation to Insurance Fund	-	3.0	-3.0
Allocation to Non-Food Items Sub-Trust Funds (Schedule 7)	2.3	2.3	-
Losses arising from unfavourable currency variances (See Note e/ Schedule 1)	<u>7.1</u>	<u>-</u>	<u>+7.1</u>
Total Expenditure	<u>1 485.1</u>	<u>1 558.3</u>	<u>-73.2</u>
Excess of Expenditure over Income (Schedule 1)	<u>9.9-</u>	<u>48.5-</u>	<u>+38.6</u>

a/ Includes Fourth to Tenth Pledging Periods.

b/ Income from previous pledging periods up to 1984 are diminishing while those for the period 1985-88 are increasing.

c/ Expenditure under the yearly allocations from General Resources in accordance with Article 5(a) of the WFP General Regulations.

d/ Includes shipments in transit and other recently arrived shipments, a total estimated at US\$113m for which documentary evidence of delivery (Outturn Report) has not yet been received.

SCHEDULE 1

ANALYSIS OF STATEMENT OF INCOME AND EXPENDITURE BY TYPE OF INCOME
(COMMODITIES, SERVICES AND CASH) FOR THE FINANCIAL PERIOD 1986-87

	<u>Total</u> \$m.	<u>Commodities</u> \$m.	<u>Services</u> \$m.	<u>Cash</u> \$m.
<u>Income:</u>				
Contributions (Schedules 2.1 to 4):				
Seventh to Tenth Pledging Periods (1977-84)	28.2	23.6	-	4.6
Eleventh Pledging Period (1985-86)	755.0	596.7	-	158.3
Twelfth Pledging Period (1987-88)	361.1	267.7	-	93.4
Food Aid Convention (1980-88) net of allocation for Support Costs	17.0	12.8	-	4.2
International Emergency Food Reserve	272.6	219.5	-	53.1
Recipient Governments Contributions towards Local Operating Costs	2.0	-	-	2.0
Net Miscellaneous Income	39.1	-	-	39.1
Transfer from Other Funds (Schedule 12)	<u>0.2</u>	<u>-</u>	<u>-</u>	<u>0.2</u>
Total Income received in 1986-87	<u>1 475.2</u>	<u>1 120.3</u>	<u>-</u>	<u>354.9</u>
<u>Expenditure:</u>				
Development Projects (Schedule 5)	1 009.0	839.0	0.2	169.8 ^d
Emergency Operations: (Schedule 5)				
^{a/} General Resources	75.3	54.4	-	20.9 ^d
International Emergency Food Reserve	283.1	229.1	-	54.0 ^d
Administrative Costs in the Field (Schedule 5)	53.3	-	-	53.3
Technical Advisory, Administrative and Servicing Costs (Schedule 6)	54.9	-	-	54.9
Losses and Writes-off	0.1	0.1	-	-
Allocation to Non-Food Items Sub-Trust Funds (Schedule 7)	2.3	-	-	2.3
Losses arising from unfavourable currency variances during the biennium	^{e/} 7.1	-	-	7.1
	<u>1 485.1</u>	<u>1 122.6</u>	<u>0.2</u>	<u>362.3</u>
^{b/} Adjustments:	<u>-</u>	<u>5.5-</u>	<u>0.2-</u>	<u>5.7</u>
Total Expenditure incurred in 1986-87	<u>1 485.1</u>	<u>1 117.1</u>	<u>-</u>	<u>368.0</u>
Excess of Expenditure over Income	9.9- =====	3.2 ^c =====	- =====	13.1- =====

^{a/} Expenditure under the yearly allocations from General Resources in accordance with Article 5(a) of the WFP General Regulations.

^{b/} Primarily utilization of commodity pledges met in cash received in previous years.

^{c/} Represents cost of commodity and freight to meet internal transport subsidies not yet obligated.

^{d/} Includes mainly Transportation \$213.5m., Special Measures for Least Developed Countries \$18.5m and Commodity Insurance Costs \$5.8m.

^{e/} Details of these variances are in the Report on Budgetary Performance 1986-87.

SCHEDULE 2.1

REGULAR PLEDGES

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1986-87

<u>Pledging Country</u>	<u>Balance of Pledges Outstanding at 1 January 1986</u> \$	<u>New Pledges Pledge Adjustments, Transfers and Lapses</u> \$	<u>Receipts</u> \$	<u>Balance of Pledge Outstanding at 31 December 1987</u> \$
<u>Fifth Pledging Period 1973-74</u>				
Democratic Kampuchea	1 000	-	-	1 000
Total	1 000	-	-	1 000
	=====	=====	=====	=====
<u>Sixth Pledging Period 1975-76</u>				
Venezuela	50 003	-	-	50 003
Total	50 003	-	-	50 003
	=====	=====	=====	=====
<u>Seventh Pledging Period 1977-78</u>				
Australia	120 425 b	485 892	606 317	-
Ghana	16 850 a	23 340	2 012	38 178
Iraq	23 265	-	-	23 265
Italy	750 000 b	750 000-	-	-
Sierra Leone	755 b	581-	-	174
Total	911 295	241 349-	608 329	61 617
	=====	=====	=====	=====
<u>Eighth Pledging Period 1979-80</u>				
Australia	46 271 a	1 060 415-	1 014 144-	-
Ghana	4 839 b	16 987	4 839	16 987
Iran, Islamic Republic of	80 000	-	-	80 000
Iraq	266 667	-	-	266 667
Italy	174 927 a	69 971	-	244 898
Nicaragua	10 670	10 670-	-	-
United States of America	16 189	-	-	16 189
Viet Nam	10 000	-	-	10 000
Total	609 563	984 127-	1 009 305-	634 741
	=====	=====	=====	=====
<u>Ninth Pledging Period 1981-82</u>				
Australia	39 342 b	560 565-	521 223-	-
Benin	4 500	-	-	4 500
Brazil	50 000	-	50 000	-
Colombia	47 848	-	47 848	-
Costa Rica	6 146	-	6 146	-
European Economic Community	264 253 a	-	63 028-	327 281
Guyana	-	2 410	2 410	-
Iraq	266 667	-	-	266 667
Ireland a/	-	8 431	14 801-	23 232
Italy	330 584 b	1 037 221	-	1 367 805
OPEC Special Fund d/	-	31 218	31 218	-
New Zealand	20 164	33 119	53 283	-
Saudi Arabia, Kingdom of	10 787 140	-	-	10 787 140
United Kingdom a/	-	14 211-	14 211-	-
United States of America	11 254	8 921	17 842	2 333
Total	11 827 898	546 544	404 516-	12 779 958
	=====	=====	=====	=====
GRAND TOTAL			805 492-	13 526 319 c
			=====	=====

Pledges were made in Dollars except those followed by a/ or b/.

- a/ Pledges stated in terms of specific tonnage of commodities valued at world market prices or an approximation thereto having regard to average donor quoted prices.
b/ Pledges quoted in national currencies and converted into Dollars.
c/ Statement I.
d/ Organization of Petroleum Exporting Countries.

REGULAR PLEDGES

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1986 - 87
TENTH PLEDGING PERIOD 1983-84

SCHEDULE 2.2

PLEDGING COUNTRY	BALANCE OF PLEDGES OUTSTANDING AT 1 JANUARY 1986			NEW PLEDGES AND PLEDGE ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
AFGHANISTAN	-	1 500	1 500	-	-	-
ANTIGUA AND BARBUDA a/	-	481	481	-	-	-
ARGENTINA b/	2 850	-	2 850	433 620	-	433 620
AUSTRALIA a/	3 309 986	-	3 309 986	2 579 162	-	433 219
BELGIUM a/	79 059	-	79 059	1 204 335	2 145 943	1 204 335
CANADA a/	-	-	-	425 762	-	425 762
CENTRAL AFRICAN REPUBLIC a/	-	1 044	1 044	-	171	171
COLOMBIA a/	500 000	-	500 000	-	-	-
DENMARK a/	-	-	-	60 506	-	60 506
EL SALVADOR	-	5 000	5 000	-	-	-
EUROPEAN ECONOMIC COMMUNITY	5 065 853	479 875	6 545 728	-	-	-
FINLAND a/	130 890	-	130 890	187 218	-	187 218
GAMBIA	-	5 000	5 000	-	-	-
GREECE	93 998	-	93 998	93 998	-	93 998
GUYANA a/	-	-	-	3 614	-	3 614
INDIA b/	-	-	-	393 640	-	393 640
INDONESIA	-	-	-	165 000	-	165 000
ISRAEL a/	-	-	-	-	-	-
ITALY a/	8 608 498	7 500	8 608 498	5 469 532	-	5 469 532
LEBANON	-	709	709	-	709	709
MEXICO	-	100 000	100 000	-	-	-
NETHERLANDS a/	-	-	-	1 173 741	-	1 173 741
NEW ZEALAND a/	118 720	-	118 720	53 640	-	53 640
NIGERIA	411 191	-	411 191	-	-	-
NORWAY a/	-	250 000	250 000	-	-	-
PARAGUAY	-	-	-	43 029	-	43 029
PHILIPPINES a/	-	19 326	19 326	-	-	-
SAUDI ARABIA, KINGDOM OF	3 401 004	-	3 401 004	-	-	-
SIERRA LEONE a/	-	472	472	-	-	-
SUDAN a/	-	10 000	10 000	-	-	-
SWEDEN a/	688 701	-	688 701	7 862	-	7 862
SWITZERLAND a/	331 868	-	331 868	83 618	-	83 618
SYRIA a/	64 103	-	64 103	-	-	-
THAILAND b/	4 496	-	4 496	-	-	-
TRINIDAD AND TOBAGO	-	-	-	38 462	-	38 462
TURKEY a/	6 642	-	6 642	-	6 965	6 965
UGANDA	-	1 000	1 000	433	-	433
UNITED KINGDOM a/	118 964	-	118 964	-	-	-
UNITED STATES OF AMERICA	-	7 795 312	7 795 312	-	-	-
YEMEN, PEOPLE'S DEM. REP. OF	-	5 500	5 500	-	-	-
ZIMBABWE a/	-	4 848	4 848	-	-	-
GRAND TOTAL	23 872 720	8 751 670	32 624 390	6 934 426	2 129 998	8 164 424

Pledges were made in Dollars except those followed by a/ or b/.

a/ Pledges quoted in national currencies and converted into Dollars.

b/ Pledges stated in terms of specific tonnage of commodities valued at world market prices or an approximation thereto having regard to average donor quoted prices.

c/ Statement 1.

REGULAR PLEDGES

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1986 - 87
(concluded)

RECEIPTS				BALANCE OF PLEDGES OUTSTANDING AT 31 DECEMBER 1987				PLEDGING COUNTRY	
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL				
\$	\$	\$	\$	\$	\$				
-	-	-	-	1 500	1 500			AFGHANISTAN	
-	-	-	-	481	481			ANTIGUA AND BARBUDA	
436 470	-	436 470	-	-	-			ARGENTINA	
730 824	1 635 024	2 415 848	-	460 919	460 919			AUSTRALIA	
1 257 674	-	1 257 674	25 720	-	25 720			BELGIUM	
336 452	-	336 452	89 310	-	89 310			CANADA	
1 215	-	1 215	-	-	-			CENTRAL AFRICAN REPUBLIC	
500 000	-	500 000	-	-	-			COLUMBIA	
60 506	-	60 506	-	-	-			DENMARK	
5 543 319	5 000	5 543 319	522 534	479 875	1 002 409			EL SALVADOR	
318 108	-	318 108	-	5 000	5 000			EUROPEAN ECONOMIC COMMUNITY	
-	-	-	-	-	-			FINLAND	
-	-	-	-	-	-			GAMBIA	
-	-	-	-	-	-			GREECE	
3 614	-	3 614	-	-	-			GUYANA	
438 760	-	438 760	45 120	-	45 120			INDIA	
165 000	-	165 000	-	-	-			INDONESIA	
-	-	-	-	7 500	7 500			ISRAEL	
9 943 282	-	9 943 282	4 134 748	-	4 134 748			ITALY	
-	-	-	-	-	-			LEBANON	
-	-	-	-	-	-			MEXICO	
100 000	-	100 000	-	-	-			NETHERLANDS	
1 173 741	-	1 173 741	157 419	-	157 419			NEW ZEALAND	
14 941	-	14 941	-	250 000	250 000			NIGERIA	
-	-	-	368 162	-	368 162			NORWAY	
-	-	-	-	-	-			PARAGUAY	
15 000	-	15 000	-	17 165	17 165			PHILIPPINES	
-	-	-	-	-	-			SAUDI ARABIA, KINGDOM OF	
3 401 004	-	3 401 004	-	109	109			SIERRA LEONE	
-	-	-	-	10 000	10 000			SUDAN	
-	-	-	-	-	-			SWEDEN	
696 563	-	696 563	-	-	-			SWITZERLAND	
415 486	-	415 486	-	-	-			SYRIA	
25 641	25 641	25 641	-	-	-			THAILAND	
4 496	-	4 496	-	6 965	6 965			TRINIDAD AND TOBAGO	
433	-	433	6 642	1 000	6 642			TURKEY	
-	-	-	118 964	-	118 964			UGANDA	
-	-	-	-	-	-			UNITED KINGDOM	
2 740 297	2 740 297	2 740 297	-	5 055 015	5 055 015			UNITED STATES OF AMERICA	
5 500	5 500	5 500	-	-	-			YEMEN, PEOPLE'S DEM. REP. OF	
-	-	-	-	4 848	4 848			ZIMBABWE	
24 438 527	4 581 291	29 019 818	5 468 619	6 300 377	11 768 996			GRAND TOTAL	

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1996 - 97
ELEVENTH PLEDGING PERIOD 1995-96

SCHEDULE 2.1

PLEDGING COUNTRY	BALANCE OF PLEDGES OUTSTANDING AT 1 JANUARY 1996			NEW PLEDGES AND PLEDGE ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
	\$	\$	\$	\$	\$	\$
AFGHANISTAN	-	3 000	3 000	-	-	-
ARGENTINA	305 529	-	305 529	2 380 000	-	2 380 000
AUSTRALIA ^{a/}	52 120 469	28 137 931	80 258 400	15 735 257	5 562 280	22 347 537
AUSTRIA	2 907 317	337 500	3 245 317	-	-	-
BANGLADESH ^{a/}	990 000	-	990 000	240 000	-	240 000
BELGIUM ^{a/}	2 452 157	980 392	3 432 549	2 792 224	228 179	3 020 403
BHUTAN ^{a/}	-	1 500	1 500	-	-	-
BOTSWANA ^{a/}	-	-	-	-	7 904	7 904
BURKINA FASO ^{a/}	-	-	-	-	14 036	14 036
CANADA ^{a/}	111 964 325	18 115 942	130 080 267	2 314 155	65 165	2 248 990
CENTRAL AFRICAN REPUBLIC ^{a/}	-	-	-	-	3 343	3 343
CHILE	-	10 000	10 000	-	-	-
CHINA	-	500 000	500 000	-	-	-
COLOMBIA	500 000	-	500 000	-	11 018	11 018
COTE D'IVOIRE ^{a/}	-	-	-	-	5 513	5 513
CUBA ^{a/}	264 307	-	264 307	330 969	-	330 969
CYPRUS ^{a/}	-	1 736	1 736	-	167	167
DENMARK ^{a/}	12 454 212	6 227 106	18 681 318	3 362 507	212 298	3 575 795
DJIBOUTI	-	2 000	2 000	-	1 000	1 000
ECUADOR	-	-	-	-	30 000	30 000
EGYPT	400 000	-	400 000	-	-	-
EL SALVADOR	-	-	-	-	10 000	10 000
EQUATORIAL GUINEA	-	1 000	1 000	-	-	-
ETHIOPIA ^{a/}	-	-	-	-	2 000	2 000
EUROPEAN ECONOMIC COMMUNITY	78 371 468	16 511 750	95 383 218	46 123 566	239 054	46 362 620
Fiji ^{a/}	-	-	-	-	1 637	1 637
FINLAND ^{a/}	10 358 720	3 386 239	14 244 959	2 582 652	604 808	3 187 460
FRANCE ^{a/}	-	-	-	3 014 719	2 448 980	5 463 699
GERMANY, FEDERAL REPUBLIC OF ^{a/}	12 977 440	7 155 952	20 133 392	10 286 940	2 626 148	12 913 088
GREECE	250 000	-	250 000	-	-	-
GUATEMALA ^{a/}	-	11 111	11 111	-	1 496	1 496
GUINEA	-	2 000	2 000	-	-	-
HONGKONG ^{a/}	-	7 500	7 500	-	2 500	2 500
HUNGARY	211 694	-	211 694	-	-	-
ICELAND	-	13 800	13 800	-	-	-
INDIA	1 343 463	-	1 343 463	393 640	-	393 640
INDONESIA	-	-	-	300 000	-	300 000
IRELAND ^{a/}	1 145 606	572 598	1 718 204	239 203	63 189	302 392
ISRAEL	10 000	-	10 000	-	-	-
ITALY ^{a/}	5 830 904	2 915 452	8 746 356	15 309 913	3 533 569	19 343 482
JAMAICA	-	10 000	10 000	-	-	-
JAPAN	10 361 881	3 765 000	14 606 881	-	-	-
JORDAN	-	75 000	75 000	-	-	-
KENYA ^{a/}	-	-	-	-	699	699
KOREA, REPUBLIC OF	-	100 000	100 000	-	-	-
LAOS	-	-	-	-	1 000	1 000
LEBANON	-	-	-	-	3 725	3 725
LESOTHO	-	6 000	6 000	-	271	271
MALAYSIA ^{a/}	16 461	4 115	20 576	525	294	809
MEXICO	-	100 000	100 000	-	2 470	2 470
MOROCCO ^{a/}	-	7 960	7 960	-	502	502
NETHERLANDS ^{a/}	25 410 374	8 572 506	34 982 880	14 520 529	361 329	15 381 358
NEW ZEALAND ^{a/}	306 513	-	306 513	443 487	159 205	612 692
NIGERIA	-	250 000	250 000	-	-	-
NORWAY ^{a/}	14 544 794	5 230 353	19 825 147	9 593 101	672 028	10 265 129
PAKISTAN ^{a/}	488 599	-	488 599	-	-	-
PANAMA ^{a/}	-	-	-	-	1 000	1 000
PARAGUAY	-	-	-	-	20 000	20 000
PERU	-	-	-	-	20 000	20 000
PHILIPPINES ^{a/}	-	28 990	28 990	-	2 144	2 144
RWANDA	-	-	-	-	1 500	1 500
SAO TOME AND PRINCIPE	-	750	750	-	-	-
SAUDI ARABIA, KINGDOM OF	23 991 371	20 625 000	44 606 371	13 750 000	13 750 000	-
SIERRA LEONE ^{a/}	-	472	472	-	363	363
SOMALIA ^{a/}	-	-	-	-	378	378
SPAIN ^{a/}	-	198 710	198 710	-	23 673	23 673
SRI LANKA ^{a/}	98 376	-	98 376	41 747	-	41 747
SUDAN ^{a/}	10 000	-	10 000	33	-	33
SWAZILAND ^{a/}	-	-	-	-	1 911	1 911
SWEDEN ^{a/}	15 379 020	9 228 758	24 607 778	13 327 143	338 051	13 665 194
SWITZERLAND ^{a/}	192 300	47 847	240 147	6 699 224	1 769 769	8 468 993
SYRIA ^{a/}	-	128 205	128 205	-	76 923	76 923
TANZANIA ^{a/}	-	13 254	13 254	-	-	-
THAILAND	35 000	-	35 000	35 000	-	35 000
TONGA	-	2 000	2 000	-	-	-
TUNISIA	-	50 500	50 500	-	-	-
TURKEY ^{a/}	216 000	-	216 000	-	-	-
UGANDA	-	5 000	5 000	-	-	-
UNITED KINGDOM ^{a/}	15 376 160	8 664 888	24 041 048	-	1 750 175	1 750 175
UNITED STATES OF AMERICA	84 642 990	50 500 000	135 142 990	4 694 481	-	4 694 481
VENEZUELA	-	-	-	-	26 667	26 667
Viet Nam ^{a/}	-	12 000	12 000	-	-	-
YEMEN, PEOPLE'S DEM. REP. OF	-	12 650	12 650	-	-	-
YUGOSLAVIA ^{a/}	-	-	-	110 457	-	110 457
ZAMBIA ^{a/}	-	2 000	2 000	-	-	-
ZAIRE	-	517	517	-	36	36
GRAND TOTAL	438 399 450	192 576 834	630 976 284	137 620 908	3 255 045	129 365 853

Pledges were made in Dollars except those followed by ^{a/} or ^{b/}.^{a/} Pledges quoted in national currencies and converted into Dollars.^{b/} Pledges stated in terms of specific tonnage of commodities valued at world market prices or an approximation thereto having regard to average donor quoted prices.^{c/} Represent funds withheld by the donor to meet transportation costs arising out of their commodity pledge.^{d/} Statement I.

REGULAR PLEDGES

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1985 - 87
ELEVENTH PLEDGING PERIOD 1985-86SCHEDULE 2.3
(concluded)

RECEIPTS			BALANCE OF PLEDGES OUTSTANDING AT 31 DECEMBER 1987			PLEDGING COUNTRY
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL	
\$	\$	\$	\$	\$	\$	
-	-	-	-	3 000	3 000	AFGHANISTAN
3 185 529	-	3 185 529	-	-	-	ARGENTINA
36 315 212	21 575 651	57 890 863	-	-	-	AUSTRALIA
2 407 917	337 500	3 245 317	-	-	-	AUSTRIA
750 000	-	750 000	-	-	-	BANGLADESH
5 244 381	1 208 571	6 452 952	-	-	-	BELGIUM
-	-	-	-	1 500	1 500	BHUTAN
-	7 904	7 904	-	-	-	BOTSWANA
-	14 036	14 036	-	-	-	BURKINA FASO
112 940 253	18 050 777	130 991 030	1 438 717	-	1 438 717	CANADA
-	3 343	3 343	-	-	-	CENTRAL AFRICAN REPUBLIC
-	-	-	-	10 000	10 000	CHILE
-	500 000	500 000	-	-	-	CHINA
500 000	11 018	511 018	-	-	-	COLOMBIA
-	6 513	6 513	-	-	-	COTE D'IVOIRE
564 576	-	564 576	31 200	-	31 200	CUBA
-	1 953	1 953	-	-	-	CYPRUS
10 576 892	5 439 394	22 016 286	240 827	-	240 827	DENMARK
-	-	-	-	1 000	1 000	DJIBOUTI
-	26 780	26 780	-	3 220	3 220	ECUADOR
395 703	-	395 703	4 297	-	4 297	EGYPT
-	10 000	10 000	-	-	-	EL SALVADOR
-	-	-	-	1 000	1 000	EQUATORIAL GUINEA
-	2 000	2 000	-	-	-	ETHIOPIA
124 126 484	9 725 929	133 852 413	868 550	7 024 875	7 993 425	EUROPEAN ECONOMIC COMMUNITY
-	1 637	1 637	-	-	-	FIJI
12 966 824	3 751 227	16 718 051	874 548	239 820	1 114 368	FINLAND
1 417 035	2 448 950	3 865 985	1 597 684	-	1 597 684	FRANCE
23 263 381	9 732 100	33 045 481	999	-	999	GERMANY, FEDERAL REPUBLIC OF
90 157	-	90 157	159 843	-	159 843	GREECE
-	9 615	9 615	-	-	-	GUATEMALA
-	-	-	-	2 000	2 000	GUINEA
-	10 000	10 000	-	-	-	HONDURAS
211 534	-	211 534	-	-	-	HUNGARY
-	13 800	13 800	-	-	-	ICELAND
1 459 955	-	1 459 955	277 248	-	277 248	INDIA
192 352	-	192 352	107 948	-	107 948	INDONESIA
1 336 538	535 787	1 972 325	48 271	-	48 271	IRELAND
-	-	-	10 000	-	10 000	ISRAEL
13 157 383	5 449 021	19 606 404	8 493 434	-	8 493 434	ITALY
-	10 000	10 000	-	-	-	JAMAICA
10 478 123	3 745 000	14 223 123	383 758	-	383 758	JAPAN
-	75 000	75 000	-	-	-	JORDAN
-	699	699	-	-	-	KENYA
-	100 000	100 000	-	-	-	KOREA, REPUBLIC OF
-	-	-	-	1 000	1 000	LAOS
-	3 725	3 725	-	-	-	LEBANON
-	6 271	6 271	-	-	-	LESOTHO
15 444	3 831	19 275	492	-	492	MALAYSIA
-	97 530	97 530	-	-	-	MEXICO
-	8 762	8 762	-	-	-	MOROCCO
40 930 903	9 374 175	50 305 078	-	59 660	59 660	NETHERLANDS
515 776	169 205	785 981	133 224	-	133 224	NEW ZEALAND
-	6 230	6 230	-	243 770	243 770	NIGERIA
23 947 039	5 952 381	29 899 420	190 856	-	190 856	NORWAY
410 094	-	410 094	79 505	-	79 505	PAKISTAN
-	1 000	1 000	-	-	-	PANAMA
-	20 000	20 000	-	-	-	PARAGUAY
-	20 000	20 000	-	-	-	PERU
-	26 846	26 846	-	-	-	PHILIPPINES
-	1 500	1 500	-	-	-	RWANDA
-	-	-	-	750	750	SAO TOME AND PRINCIPE
32 886 338	-	32 886 338	4 845 533	6 875 000	11 720 533	SAUDI ARABIA, KINGDOM OF
-	-	-	-	109	109	SIERRA LEONE
-	378	378	-	-	-	SOMALIA
-	222 383	222 383	-	-	-	SPAIN
122 879	-	122 879	17 244	-	17 244	SRI LANKA
-	-	-	10 033	-	10 033	SUDAN
-	1 911	1 911	-	-	-	SWAZILAND
27 838 976	3 556 809	31 395 785	867 187	-	867 187	SWEDEN
5 657 927	1 344 087	7 002 014	1 233 597	473 529	1 707 126	SWITZERLAND
-	51 282	51 282	-	-	-	SYRIA
-	13 254	13 254	-	-	-	TANZANIA
70 000	-	70 000	-	-	-	THAILAND
-	-	-	-	2 000	2 000	TONGA
-	46 435	46 435	-	14 005	14 005	TUNISIA
137 940	-	137 940	78 060	-	78 060	TURKEY
-	-	-	-	5 000	5 000	UGANDA
15 347 926	5 914 513	21 262 339	29 334	-	29 334	UNITED KINGDOM
81 718 332	39 483 123	121 201 455	7 519 119	11 016 377	18 535 496	UNITED STATES OF AMERICA
-	24 667	24 667	-	-	-	VENEZUELA
-	12 000	12 000	-	-	-	VIENTIANE
-	12 650	12 650	-	-	-	YEMEN, PEOPLE'S DEM. REP. OF
-	-	-	110 457	-	110 457	YUGOSLAVIA
-	-	-	-	2 000	2 000	ZAMBIA
-	431	431	-	-	-	ZAMBIA
596 680 373	158 341 674	755 022 047	29 339 945	25 780 115	55 120 100	GRAND TOTAL

REGULAR PLEDGES
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1985 - 87
TWELFTH PLEDGING PERIOD 1987-88

SCHEDULE 2.4

PLEDGING COUNTRY	BALANCE OF PLEDGES OUTSTANDING AT 1 JANUARY 1986			NEW PLEDGES AND PLEDGE ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
	\$	\$	\$	\$	\$	\$
ALGERIA	-	-	-	-	132 500	132 500
ANGOLA	-	-	-	-	20 000	20 000
ANTIGUA AND BARBUDA	-	-	-	-	1 000	1 000
ARGENTINA ^{a/}	-	-	-	3 020 000	-	3 020 000
AUSTRALIA ^{a/}	-	-	-	19 931 887	10 340 426	30 172 313
AUSTRIA	-	-	-	6 300 000	700 000	7 000 000
BANGLADESH ^{a/}	-	-	-	825 000	-	825 000
BARBADOS	-	-	-	-	6 955	6 955
BELGIUM ^{a/}	-	-	-	4 076 353	1 910 621	5 986 974
BENIN	-	-	-	-	1 000	1 000
BHUTAN	-	-	-	-	2 000	2 000
BOLIVIA	-	-	-	-	1 000	1 000
CANADA ^{a/}	-	-	-	196 746 565	39 267 403	236 013 968
CHINA	-	-	-	-	1 200 000	1 200 000
CHOMBIA	-	-	-	-	11 147	11 147
CHGO ^{a/}	-	-	-	-	21 201	21 201
CHBA ^{a/}	-	-	-	959 352	-	959 352
CYPRUS ^{a/}	-	-	-	-	4 129	4 129
DENMARK ^{a/}	-	-	-	39 740 757	19 666 879	59 407 636
ECUADOR	-	-	-	-	30 000	30 000
EGYPT	-	-	-	400 000	-	400 000
EUROPEAN ECONOMIC COMMUNITY ^{a/}	-	-	-	61 393 453	7 920 530	69 313 983
FIJI ^{a/}	-	-	-	-	2 670	2 670
FINLAND ^{a/}	-	-	-	40 154 071	11 914 136	52 068 207
FRANCE ^{a/}	-	-	-	3 097 345	3 646 459	6 743 804
GERMANY, FEDERAL REPUBLIC OF ^{a/} ^{c/}	-	-	-	40 254 828	19 258 973	59 513 801
GHANA ^{a/}	-	-	-	-	2 841	2 841
GREECE	-	-	-	250 000	-	250 000
GUYANA	-	-	-	-	10 800	10 800
HAITI	-	-	-	-	5 000	5 000
HONDURAS ^{a/}	-	-	-	-	10 000	10 000
HUNGARY	-	-	-	440 000	-	440 000
ICELAND	-	-	-	-	27 600	27 600
INDIA	-	-	-	1 950 000	-	1 950 000
IRELAND ^{a/}	-	-	-	3 232 145	1 516 469	4 748 614
ITALY ^{a/}	-	-	-	10 912 245	4 081 633	14 993 878
JAMAICA	-	-	-	-	10 000	10 000
JAPAN	-	-	-	17 333 334	3 666 666	21 000 000
JORDAN	-	-	-	-	75 000	75 000
KOREA, DEM. PEOPLE'S REP. OF	-	-	-	-	200 000	200 000
KOREA, REPUBLIC OF	-	-	-	-	100 000	100 000
KUWAIT	-	-	-	-	250 000	250 000
LAOS	-	-	-	-	1 000	1 000
LEBANON	-	-	-	-	2 439	2 439
LESOTHO ^{a/}	-	-	-	-	43 725	43 725
MADAGASCAR ^{a/}	-	-	-	-	2 353	2 353
MALAWI ^{a/}	-	-	-	-	4 036	4 036
MALAYSIA ^{a/}	-	-	-	15 936	7 968	23 904
MALTA	-	-	-	-	2 570	2 570
MAURITIUS	-	-	-	-	2 500	2 500
MOROCCO ^{a/}	-	-	-	-	15 000	15 000
NEPAL	-	-	-	-	7 500	7 500
NETHERLANDS ^{a/} ^{c/}	-	-	-	67 728 704	26 387 476	94 116 180
NEW ZEALAND ^{a/}	-	-	-	-	202 020	202 020
NORWAY ^{a/}	-	-	-	33 082 192	16 132 745	49 214 937
PAKISTAN ^{a/}	-	-	-	1 000 000	-	1 000 000
PANAMA	-	-	-	-	2 000	2 000
PHILIPPINES ^{a/}	-	-	-	-	40 903	40 903
SAO TOME AND PRINCIPE	-	-	-	-	1 000	1 000
SAUDI ARABIA, KINGDOM OF	-	-	-	22 500 000	7 500 000	30 000 000
SPAIN ^{a/}	-	-	-	-	240 625	240 625
SRI LANKA ^{a/}	-	-	-	217 391	-	217 391
SWAZILAND ^{a/}	-	-	-	-	5 001	5 001
SWEDEN ^{a/}	-	-	-	20 495 868	10 123 967	30 619 835
SWITZERLAND ^{a/}	-	-	-	7 730 515	3 527 424	11 257 939
SYRIA ^{a/}	-	-	-	-	51 282	51 282
TANZANIA ^{a/}	-	-	-	-	15 158	15 158
THAILAND	-	-	-	70 000	-	70 000
TURKEY	-	-	-	216 000	-	216 000
UNITED KINGDOM ^{a/}	-	-	-	7 550 000	4 709 981	12 259 981
UNITED STATES OF AMERICA ^{c/}	-	-	-	187 000 000	63 000 000	250 000 000
VIET NAM	-	-	-	-	16 000	16 000
YEMEN ARAB REPUBLIC	-	-	-	-	10 010	10 010
YEMEN, PEOPLE'S DEM. REP. OF	-	-	-	-	6 325	6 325
GRAND TOTAL	-	-	-	798 723 941	262 975 046	1 061 698 987

Pledges were made in dollars except those followed by ^{a/} or ^{b/}.

^{a/} Pledges quoted in national currencies and converted into dollars.

^{b/} Pledges stated in terms of specific tonnage of commodities valued at world market prices or an approximation thereto having regard to average donor quoted prices.

^{c/} By agreement with WFP, GERMANY, the NETHERLANDS and the U.S.A. retain \$2.2 million, \$5.9 million and \$15.0 million respectively from their cash pledges to meet transportation costs arising out of their commodity pledges.

^{d/} Statement I.

REGULAR PLEDGES
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1985 - 87
TWELFTH PLEDGING PERIOD 1987-88

SCHEDULE 2.4
(concluded)

RECEIPTS			BALANCE OF PLEDGES OUTSTANDING AT 31 DECEMBER 1987			PLEDGING COUNTRY
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL	
\$	\$	\$	\$	\$	\$	
-	-	-	-	132 500	132 500	ALGERIA
-	20 000	20 000	-	-	-	ANGOLA
-	-	-	-	1 000	1 000	ANTIGUA AND BARBUDA
-	-	-	3 020 000	-	3 020 000	ARGENTINA
1 901 359	915 307	2 816 676	18 030 518	9 525 119	27 555 637	AUSTRALIA
2 507 346	350 000	2 857 346	3 792 654	350 000	4 142 654	AUSTRIA
-	-	-	825 000	-	825 000	BANGLADESH
-	-	-	-	5 955	5 955	BARBADOS
2 499 193	1 237 293	3 736 486	1 577 160	528 338	2 105 498	BELGIUM
-	1 000	1 000	-	-	-	BENIN
-	-	-	-	2 000	2 000	BHUTAN
-	1 000	1 000	-	-	-	BOLIVIA
50 302 325	19 556 716	69 859 041	146 644 239	20 610 687	167 254 926	CANADA
-	500 000	500 000	-	600 000	600 000	CHINA
-	11 147	11 147	-	-	-	COLOMBIA
-	-	-	-	21 201	21 201	CONGO
209 177	-	209 177	650 153	-	650 153	CUBA
-	2 041	2 041	-	2 088	2 088	CYPRUS
17 702 017	3 937 712	21 639 729	22 238 740	10 729 167	32 967 907	DENMARK
-	-	-	-	30 000	30 000	ECUADOR
-	-	-	400 000	-	400 000	EGYPT
2 645 311	-	2 645 311	59 238 142	7 920 530	67 158 672	EUROPEAN ECONOMIC COMMUNITY
-	1 445	1 445	-	1 225	1 225	FIJI
15 980 775	5 537 063	21 517 838	24 273 276	6 317 073	30 590 349	FINLAND
2 897 341	3 646 459	6 543 800	200 004	-	200 004	FRANCE
17 357 228	7 457 884	24 815 112	22 907 500	11 801 089	34 708 689	GERMANY, FEDERAL REPUBLIC OF
-	-	-	-	2 841	2 841	GHANA
120 000	-	120 000	130 000	-	130 000	GREECE
-	-	-	-	10 800	10 800	GUYANA
-	5 000	5 000	-	-	-	HAITI
-	5 000	5 000	-	5 000	5 000	HONDURAS
-	-	-	440 000	-	440 000	HUNGARY
-	13 800	13 800	-	13 800	13 800	ICELAND
278 541	-	278 541	1 571 459	-	1 571 459	INDIA
1 378 686	716 469	2 095 155	1 653 459	800 000	2 453 459	IRELAND
7 375 455	4 081 633	11 457 088	3 236 790	-	3 236 790	ITALY
-	-	-	-	10 000	10 000	JAMAICA
7 809 429	4 133 333	11 942 762	9 523 905	4 533 333	14 057 238	JAPAN
-	37 500	37 500	-	37 500	37 500	JORDAN
-	-	-	-	200 000	200 000	KOREA, DEM. PEOPLE'S REP. OF
-	50 000	50 000	-	50 000	50 000	KOREA, REPUBLIC OF
-	-	-	-	250 000	250 000	KUWAIT
-	-	-	-	1 000	1 000	LAOS
-	2 439	2 439	-	-	-	LEBANON
-	43 725	43 725	-	-	-	LESOTHO
-	-	-	-	2 353	2 353	MADAGASCAR
-	4 036	4 036	-	-	-	MALAWI
9 122	3 984	13 106	6 814	3 984	10 798	MALAYSIA
-	2 570	2 570	-	-	-	MALTA
-	2 500	2 500	-	-	-	MAURITIUS
-	-	-	-	15 000	15 000	MOROCCO
-	7 500	7 500	-	-	-	NEPAL
36 653 797	11 276 860	47 930 657	31 074 907	15 110 616	46 185 523	NETHERLANDS
-	232 020	232 020	-	-	-	NEW ZEALAND
13 720 192	7 843 137	21 563 329	19 362 000	8 289 608	27 651 608	NORWAY
-	-	-	1 000 000	-	1 000 000	PAKISTAN
-	-	-	-	2 000	2 000	PANAMA
-	20 613	20 613	-	20 290	20 290	PHILIPPINES
-	-	-	-	1 000	1 000	SAO TOME AND PRINCIPE
7 572 575	-	7 572 575	14 827 425	7 500 000	22 327 425	SAUDI ARABIA, KINGDOM OF
-	240 625	240 625	-	-	-	SPAIN
82 163	-	82 163	135 226	-	135 226	SRI LANKA
-	2 463	2 463	-	2 538	2 538	SWAZILAND
995 380	5 000 000	5 995 380	19 500 488	5 123 967	24 624 455	SWEDEN
3 147 494	1 689 189	4 836 683	4 583 021	1 838 235	6 421 256	SWITZERLAND
-	-	-	-	51 282	51 282	SYRIA
-	15 158	15 158	-	-	-	TANZANIA
34 779	-	34 779	35 001	-	35 001	THAILAND
92 460	-	92 460	123 540	-	123 540	TURKEY
74 545 248	3 839 080	78 384 328	7 550 000	900 901	8 450 901	UNITED KINGDOM
-	6 798 355	6 798 355	81 343 603	56 201 645	168 656 397	UNITED STATES OF AMERICA
-	-	-	-	16 000	16 000	VIET NAM
-	10 010	10 010	-	-	-	YEMEN ARAB REPUBLIC
-	6 325	6 325	-	-	-	YEMEN, PEOPLE'S DEM. REP. OF
567 111 600	93 403 381	660 514 981	531 206 275	169 572 665	700 778 940	GRAND TOTAL

FOOD AID CONVENTION - CONTRIBUTIONS CHANNELLED THROUGH WORLD FOOD PROGRAMME
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1986 - 87

COUNTRY	BALANCE OF CONTRIBUTIONS OUTSTANDING AT 1 JANUARY 1986			NEW CONTRIBUTIONS AND CONTRIBUTION ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
	\$	£	\$	\$	\$	\$
1980 - 81 ^{a/}						
UNITED KINGDOM	-	203 381	203 381	-	43 608	43 608
TOTAL	-	203 381	203 381	-	43 608	43 608
1981 - 82						
UNITED KINGDOM	-	23 347	23 347	-	5 006	5 006
TOTAL	-	23 347	23 347	-	5 006	5 006
1982 - 83						
AUSTRALIA	2 739 264	-	2 739 264	3 822	-	3 822
TOTAL	2 739 264	-	2 739 264	3 822	-	3 822
1985 - 86						
IRELAND	436 934	153 860	600 794	-	-	-
NORWAY	3 147 868	1 180 451	4 328 319	-	-	-
TOTAL	3 584 802	1 334 311	4 929 113	-	-	-
1986 - 87						
IRELAND	-	-	-	504 000	240 000	344 000
NORWAY	-	-	-	4 530 000	1 800 000	6 330 000
TOTAL	-	-	-	5 034 000	2 040 000	7 174 000
1987 - 88						
IRELAND	-	-	-	254 000	120 000	384 000
NORWAY	-	-	-	3 960 000	1 800 000	5 760 000
TOTAL	-	-	-	4 214 000	1 920 000	6 144 000
GRAND TOTALS						
AUSTRALIA	2 739 264	-	2 739 264	3 822	-	3 822
IRELAND	436 934	153 860	600 794	368 000	360 000	1 228 000
NORWAY	3 147 868	1 180 451	4 328 319	4 490 000	3 600 000	12 090 000
UNITED KINGDOM	-	226 728	226 728	-	48 614	48 614
GRAND TOTAL	5 324 066	1 571 039	7 895 105	9 361 822	4 008 614	13 370 436

a/ Commodity contributions valued at prices determined for each crop year.

b/ Statement I.

c/ Carried forward to Schedule 1 following deduction of Support Cost Levy of
\$ 0.2 m. as shown in Schedule 12.

FOOD AID CONVENTION - CONTRIBUTIONS CHANNELLED THROUGH WORLD FOOD PROGRAMME
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1986 - 87

(concluded)

CONTRIBUTIONS RECEIVED			BALANCE OF CONTRIBUTIONS OUTSTANDING AT 31 DECEMBER 1987			COUNTRY
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL	
\$	\$	\$	\$	\$	\$	
-	-	-	-	246 989	246 989	1980 - 81 UNITED KINGDOM
-	-	-	-	246 989	246 989	TOTAL
-	-	-	-	28 353	28 353	1981 - 82 UNITED KINGDOM
-	-	-	-	28 353	28 353	TOTAL
2 402 115	-	2 402 115	340 971	-	340 971	1982 - 83 AUSTRALIA
2 402 115	-	2 402 115	340 971	-	340 971	TOTAL
375 197	163 860	539 057	61 737	-	61 737	1985 - 86 IRELAND
3 147 868	1 190 451	4 328 319	-	-	-	NORWAY
3 523 065	1 344 311	4 867 376	61 737	-	61 737	TOTAL
302 000	240 000	542 000	302 000	-	302 000	1986 - 87 IRELAND
4 530 000	1 800 000	6 330 000	-	-	-	NORWAY
4 832 000	2 040 000	6 872 000	302 000	-	302 000	TOTAL
-	60 000	60 000	264 000	60 000	324 000	1987 - 88 IRELAND
2 023 663	1 000 000	3 023 663	1 936 337	400 000	2 736 337	NORWAY
2 023 663	1 060 000	3 083 663	2 200 337	460 000	3 060 337	TOTAL
2 402 115	-	2 402 115	340 971	-	340 971	GRAND TOTALS
677 197	463 860	1 141 057	627 737	60 000	687 737	AUSTRALIA
9 701 531	3 980 451	13 681 982	1 936 337	800 000	2 736 337	IRELAND
-	-	-	-	275 342	275 342	NORWAY
-	-	-	-	-	-	UNITED KINGDOM
12 780 843	4 444 311	17 225 154	2 905 045	1 135 342	4 040 387	GRAND TOTAL

INTERNATIONAL EMERGENCY FOOD RESERVE
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1986-87^{a/}

SCHEDULE 4

<u>COUNTRY</u>	<u>Balance of Contributions Outstanding at 1 January 1986</u> \$	<u>New Contributions and Contribution Adjustments, Transfers and Lapses</u> \$	<u>Contributions Received</u> \$	<u>Outstanding Balance at 31 December 1987</u> \$
<u>Commodity</u>				
Australia	86 638	13 873 212	9 247 453	4 712 398
Austria b/	689 112	1 247 260	784 850	1 151 522
Belgium	825 003	204 659	443 662	586 000
Canada	18 531 332	3 212 629	17 247 596	4 496 365
Congo	-	4 438	-	4 438
Denmark b/	1 578 187	4 418 491	5 670 561	326 117
Egypt	17 500	-	-	17 500
European Economic Community b/	16 374 008	6 423 488	14 823 047	7 974 449
Finland b/	2 903 459	12 931 831	6 182 170	9 653 120
France	1 248 613	5 811 387	5 419 360	1 640 640
Germany, Federal Republic of b/	4 038 602	10 995 710	13 202 300	1 832 012
Greece b/	73 420	201 023	-	274 443
Iceland	6 400	5 800	12 200	-
India	9 618	-	-	9 618
Italy b/	3 628 680	13 182 214	6 402 131	10 408 763
Japan	447 412	5 437 608	4 749 771	1 135 249
Lesotho b/	5 490	14 000	2 634	16 856
Mauritius b/	-	2 542	2 542	-
Netherlands b/	1 835 571	10 472 998	4 845 035	7 463 534
New Zealand c/	-	88 147	16 678	71 469
Norway b/	1 563 596	6 298 911	7 862 507	-
Spain	1 068 500	2 778 880	2 317 717	1 529 663
Sri Lanka	662	-	-	662
Sweden b/	23 078 195	16 239 963	25 247 657	14 070 501
Switzerland b/	2 899 777	15 468 332	13 132 172	5 235 937
Togo	650	35	-	555
United Kingdom b/	3 035 000	1 460 000	2 943 912	1 551 088
United States of America b/	10 684 749	107 115 892	89 221 096	29 579 545
Total	94 630 172	237 713 027	229 743 695	102 599 504
	=====	=====	=====	=====
<u>Cash</u>				
Australia	986 250	3 525 056	1 487 810	3 023 496
Austria b/	302 445	487 555	227 103	562 897
Belgium	40 500	1 031 838	900 338	172 000
Canada	6 739 871	1 162 786	4 262 322	1 314 763
Denmark b/	1 056 703	932 837	916 746	1 072 794
Egypt	13 350	-	-	13 350
European Economic Community b/	13 233 673	3 659 492	212 759	17 105 924
Finland b/	1 056 146	1 417 671	1 317 174	1 156 643
France	903 500	1 627 500	825 152	1 905 848
Germany, Federal Republic of b/	1 347 064	3 271 892	3 064 875	1 554 081
Greece	28 291	-	-	28 291
Iceland	2 300	15	2 285	-
Italy b/	1 303 280	1 624 884	632 395	2 295 769
Japan	-	1 727 858	150 229	1 577 629
Lesotho	2 510	-	1 547	963
Netherlands b/	959 528	2 673 758	186 385	3 446 901
New Zealand c/	48 230	25 702	16 677	57 255
Norway b/	1 202 496	1 002 615	524 098	1 681 013
OPEC Special Fund d/	-	31 218	31 218	-
Spain	1 191 327	1 055 580	64 000	2 182 907
Sweden b/	5 578 133	3 198 898	615 397	8 161 634
Switzerland b/	761 715	3 210 989	31 380	3 941 324
Togo	351	7	-	358
United Kingdom b/	1 244 388	593 000	1 837 388	-
United States of America b/	7 927 122	25 747 290	19 400 443	14 273 969
Yugoslavia	89 500	-	-	89 500
Total	46 018 673	55 820 403	36 219 767	65 619 309
	=====	=====	=====	=====
GRAND TOTAL	140 648 845	293 533 430	265 963 462	168 218 813
	=====	=====	=====	=====

- a/ Under IEFR donor countries cover all transportation costs but since the final costs are known only on completion of operations, amounts reported are initially based on estimates.
- b/ For these countries the outstanding balances at 31 December 1987 include contributions totalling \$ 69.4m. announced for 1988.
- c/ The effects of the estimated values are to be adjusted on finalization of donor reports.
- d/ Organization of Petroleum Exporting Countries.
- e/ Summary of Schedule 4.
- f/ Statement I.

SCHEDULE 4
(concluded)SUMMARY

	<u>Total</u> \$m.	<u>Commodities</u> \$m.	<u>Services</u> \$m.	<u>Cash</u> \$m.
Unspent Cash Balance at 1 January 1986	20.5	6.8	-	13.7
Contributions received	<u>265.9</u>	<u>229.7</u>	<u>-</u>	<u>36.2</u>
Sub-Total	286.4	236.5	-	49.9
<u>Less:</u> Transfer to cover expenditure on emergency operations (Statement II)	<u>272.6</u>	<u>219.5</u>	<u>-</u>	<u>53.1</u>
Unspent Cash Balance at 31 December 1987 <u>a/</u>	13.8 ^b =====	17.0 ^c =====	- =====	3.2- ^d =====

a/ Cash contributions under IEFRR remain a liability to the Programme until actually spent when they are recorded as income. Any final unspent balance is returnable to the donor.

b/ Statement I.

c/ Cash for purchase of commodities.

d/ Represents unallocated portion of cash received for both commodity purchases and transportation costs; allocation to be made on finalization of projects.

SCHEDULE 5

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY DEVELOPMENT PROJECTS	BUDGET		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED	
	EARMARKINGS		DURING		BUDGET	
	AT 31 DEC 1987	CUMULATIVE AT 31 DEC 1985	86-87	CUMULATIVE AT 31 DEC 1987	AT 31 DEC 1987	EARMARKINGS AT 31 DEC 1987
	\$	\$	\$	\$	\$	\$
AFGHANISTAN	57 956 356	49 139 731	16 039	49 155 770	8 700 586	
ALGERIA	104 549 175	102 999 658	761 666	103 761 324	788 051	
ANGOLA	81 418 334	31 956 475	14 796 285	46 752 760	34 665 574	
ANTIGUA AND BARBUDA	814 307	552 885	157 053	709 938	104 369	
BANGLADESH	630 007 989	343 776 642	93 300 651	437 077 293	192 930 696	
BARBADOS	4 132 162	3 991 489	46 844	4 038 333	93 829	
BENIN	47 054 701	24 537 261	4 000 157	28 537 418	18 517 283	
BDUTAN	28 949 483	12 605 647	7 408 981	20 014 628	8 934 855	
BOLIVIA	82 492 235	34 217 411	12 716 645	46 934 056	35 558 179	
BOTSWANA	148 348 660	96 142 887	17 689 799	113 832 686	34 515 974	
BRAZIL	131 576 053	54 350 990	20 569 028	74 920 018	56 656 035	
BURKINA FASO	72 967 174	41 306 020	6 374 352	47 680 372	25 286 802	
BYRUNDI	51 309 340	34 544 491	3 353 431	37 897 922	13 411 418	
CAMEROON	42 229 368	17 735 058	5 311 064	23 046 122	19 183 246	
CAPE VERDE	42 342 403	20 954 077	8 573 546	29 527 623	12 814 780	
CENTRAL AFRICAN REPUBLIC	31 156 752	12 859 665	2 960 035	15 819 700	15 337 052	
CHAD	63 089 620	39 153 114	8 897 407	48 050 521	15 039 099	
CHILE	5 542 473	5 542 473	-	5 542 473	-	
CHINA	508 636 205	196 161 619	170 986 323	367 147 942	141 488 263	
COLOMBIA	95 695 342	74 978 295	2 499 538	77 477 833	18 217 509	
COMOROS	21 662 291	10 471 829	4 939 182	15 411 011	6 251 280	
CONGO	30 301 741	24 736 491	1 444 161	26 180 652	4 121 089	
COSTA RICA	9 940 868	4 939 626	2 681 785	7 621 411	2 319 457	
CÔTE D'IVOIRE	21 377 311	13 601 736	492 297	14 094 033	7 283 298	
CUBA	110 304 198	75 610 034	23 742 812	99 352 846	10 951 352	
CYPRUS	43 756 975	41 247 702	2 105 990	43 353 692	403 283	
DEMOCRATIC KAMPUCHEA	8 910	8 910	-	8 910	-	
DJIBOUTI	12 094 960	8 733 416	2 066 293	10 799 709	1 295 251	
DOMINICA	58 644	58 644	-	58 644	-	
DOMINICAN REPUBLIC	3 427 752	937 481	642 405	1 629 886	1 797 866	
ECUADOR	54 302 267	22 191 488	5 201 601	27 393 089	26 909 178	
EGYPT	508 230 950	436 178 417	22 852 897	459 031 314	49 199 536	
EL SALVADOR	66 094 211	25 034 102	12 064 708	37 098 810	28 995 421	
EQUATORIAL GUINEA	22 363 803	11 502 337	341 398-	11 160 939	11 202 864	
ETHIOPIA	283 202 713	166 020 240	20 304 940	186 325 180	96 877 533	
FIJI	2 301 026	2 395 217	94 191-	2 301 026	-	
GABON	1 474 074	1 474 074	-	1 474 074	-	
GAMBIA	31 571 925	17 417 034	7 557 088	24 974 122	6 597 803	
GHANA	128 141 825	85 091 779	31 376 931	76 468 710	51 673 115	
GRECE	43 919	43 919	-	43 919	-	
GRENADA	1 557 680	-	-	-	1 557 680	

SCHEDULE 5
(continued)

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED	
	BARNARKINGS AT 31 DEC 1987	\$	CUMULATIVE AT 31 DEC 1985	DURING 86-87	CUMULATIVE AT 31 DEC 1987	BUDGET BARNARKINGS AT 31 DEC 1987
						\$
DEVELOPMENT PROJECTS						
GUATEMALA	97 118 113		21 273 910	17 320 831	38 594 741	58 523 372
GUINEA	20 486 303		13 286 096	3 385 596	16 671 692	3 814 611
GUINEA-BISSAU	26 206 060		14 337 432	4 110 542	18 447 974	7 758 086
GUYANA	4 817 126		2 519 036	100 208	2 619 244	2 197 882
HAITI	46 877 289		26 933 639	5 163 787	32 097 426	14 779 863
HONDURAS	45 111 894		23 161 739	6 718 372	29 880 111	15 231 783
HUNGARY	1 549 613		1 549 613	-	1 549 613	-
INDIA	686 815 807		450 717 887	40 586 669	491 304 556	195 511 251
INDONESIA	176 148 799		112 402 247	13 923 382	126 325 629	49 823 170
IRAN, ISLAMIC REPUBLIC OF			2 454 803	-	2 454 803	-
IRAQ	25 533 165		25 533 165	-	25 533 165	-
JAMAICA	12 041 323		5 403 385	892 741	6 296 126	5 745 197
JORDAN	107 216 535		77 158 635	15 753 588	92 912 223	14 304 312
KENYA	66 504 296		30 383 534	5 257 643	35 641 177	30 863 119
KOREA, REPUBLIC OF	104 374 517		100 926 431	11 288-	100 915 143	3 459 374
LAOS	8 620 132		6 784 627	474 481	7 259 108	1 361 024
LEBANON	66 495 531		44 981 518	3 717 579	48 699 097	17 796 434
LESOTHO	145 064 555		99 851 042	18 868 379	118 719 421	26 345 134
LIBERIA	23 481 579		16 571 658	1 988 875	18 560 533	4 921 046
MADAGASCAR	85 572 724		9 419 095	8 761 990	18 181 085	67 391 639
MALAWI	36 598 368		24 906 799	2 640 195	27 546 994	9 041 374
MALAYSIA	2 437 308		2 437 308	-	2 437 308	-
MALDIVES	1 876		1 876	-	1 876	-
MALI	113 535 628		67 052 342	22 548 820	89 601 162	23 934 466
MALTA	1 716 224		1 716 224	-	1 716 224	-
MAURITANIA	41 487 714		20 036 439	5 175 495	25 211 934	16 275 780
MAURITIUS	42 680 144		30 969 633	1 584 831	32 554 464	10 125 680
MEXICO	113 408 983		77 839 900	7 155 280	84 995 180	28 413 803
MOFOCCO	197 635 581		101 790 339	33 310 366	135 100 705	62 534 876
MOZAMBIQUE	132 143 665		57 995 014	11 555 803	69 550 817	62 592 848
NEPAL	84 411 806		50 156 595	11 756 907	61 913 502	22 498 304
NICARAGUA	67 081 449		22 375 417	15 309 250	37 684 667	29 396 782
NIGER	67 650 802		36 507 223	9 581 066	46 088 289	21 562 513
NIGERIA	24 404 901		24 404 901	-	24 404 901	-
PAKISTAN	247 695 854		178 150 916	8 684 670	186 835 586	60 860 268
PANAMA	3 925 511		707 307	492 187	1 199 494	2 726 017
PARAGUAY	18 163 631		12 322 924	3 733 899	16 056 823	2 106 808
PERU	74 433 860		48 612 812	6 174 767	54 787 579	19 646 281
PHILIPPINES	57 095 603		44 751 499	4 572 608	49 324 107	7 771 496
PORTUGAL	1 505 738		1 505 738	-	1 505 738	-

STATUS OF PROJECTS AT 31 DECEMBER 1987

SCHEDULE 5
(continued)

COUNTRY	BUDGET		EXPENDITURE INCLUDING: OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET	
	BARMARKINGS AT 31 DEC 1987	\$	CUMULATIVE AT 31 DEC 1985	DURING 86-87	CUMULATIVE AT 31 DEC 1987	BARMARKINGS AT 31 DEC 1987
		\$		\$		\$
DEVELOPMENT PROJECTS						
REGIONAL (ASIA/PACIFIC)	296 008		296 008	-	296 008	-
RWANDA	20 004 196		10 345 476	2 611 137	12 956 613	7 047 583
SAO TOME AND PRINCIPE	1 718 460		1 633 389	4 765-	1 628 624	89 836
SENEGAL	22 927 922		6 577 939	3 632 869	10 210 808	12 717 114
SEYCHELLES	75 610 683		32 581 630	8 162 196	40 703 826	34 906 857
SIERRA LEONE	2 677 802		863 524	99 701	968 225	1 709 577
SINGAPORE	3 375 225		2 479 945	427 125	2 907 070	468 155
SOLOMON ISLANDS	657 312		657 312	-	657 312	-
SOMALIA	423 382		423 382	-	423 382	-
SRI LANKA	162 198 179		119 348 235	13 830 119	133 178 354	29 019 825
SAINT CHRISTOPHER AND NEVIS	86 930 836		59 283 583	4 746 029	64 029 612	22 901 224
SAINT LUCIA	1 840 622		1 352 628	230 949	1 583 577	257 045
SAINT VINCENT AND THE GRENADINES	3 980 367		2 031 354	620 214	2 651 568	1 328 799
SUDAN	1 523 152		253 965	418 114	672 079	851 073
SURINAME	209 005 047		140 820 073	13 307 190	154 127 263	54 877 784
SWAZILAND	636 912		636 912	-	636 912	-
SYRIA	22 634 012		10 854 305	4 296 375	15 150 680	7 483 332
TAIWAN	272 926 252		168 991 713	43 306 001	212 297 714	60 628 538
TANZANIA	19 865 661		19 865 661	-	19 865 661	-
TOGO	86 513 619		52 030 518	8 027 955	60 058 473	26 475 146
TONGA	29 391 403		19 205 188	3 201 386	22 406 570	6 984 833
TRINIDAD AND TOBAGO	414 900		373 386	54 578-	318 808	96 092
TUNISIA	121 227		121 227	-	121 227	-
TURKEY	169 063 528		128 113 950	8 436 624	136 550 574	32 512 954
UGANDA	89 256 526		79 609 403	1 397 033	81 006 436	8 250 090
URUGUAY	103 108 707		41 928 945	18 963 827	60 892 772	42 215 935
VENEZUELA	619 746		619 746	-	619 746	-
VIETNAM	2 835 044		2 835 044	-	2 835 044	-
YEMEN ARAB REPUBLIC	179 441 170		132 742 704	25 174 984	157 917 688	21 523 482
YEMEN, PEOPLE'S DEMOCRATIC REPUBLIC	79 563 603		39 360 610	11 519 435	50 880 045	28 683 558
YUGOSLAVIA	175 752 538		103 291 047	21 651 986	124 943 031	50 809 505
ZAIRE	1 089 034		1 089 034	-	1 089 034	-
ZAMBIA	12 200 561		6 887 877	51 481-	6 836 396	5 364 165
INSURANCE	21 532 153		13 593 736	1 415 930	15 009 666	6 522 487
	-		6 876 805	4 881 957	11 758 762	11 758 762-
SUB. TOTAL	8 523 036 914		5 203 082 312	1 008 994 176	6 212 076 488	2 310 960 426

SCHEDULE 5
(continued)

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET EARMARKINGS APPROVED		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET EARMARKINGS	
	AT 31 DEC 1987	\$	CUMULATIVE AT 31 DEC 1985	DURING 86-87	CUMULATIVE AT 31 DEC 1987	AT 31 DEC 1987
		\$		\$		\$
AFGHANISTAN	5 588 076		5 584 676	-	5 584 676	3 400
ALGERIA	4 253 407		4 184 332	20 863	4 205 195	48 212
ANGOLA	14 350 750		14 004 426	-	14 004 426	346 324
BANGLADESH	23 543 309		22 681 419	331 223	23 012 642	530 667
BENIN	538 254		537 768	20 806-	516 962	21 292
BOLIVIA	2 020 221		1 994 282	207 898-	1 786 384	233 837
BOTSWANA	1 972 342		1 727 972	122 172	3 850 144	122 198
BRAZIL	1 038 570		1 038 570	-	1 038 570	-
BURKINA FASO	4 666 866		3 812 575	12 288-	3 800 287	866 579
BURMA	1 904 744		1 776 945	-	1 776 945	127 799
DURUNDI	2 196 762		2 153 539	33 223	2 186 762	-
CAMEROON	2 077 228		1 719 183	235 841	1 955 024	122 204
CAPE VERDE	2 605 195		2 605 195	-	2 605 195	-
CENTRAL AFRICAN REPUBLIC	417 817		400 426	-	400 426	17 391
CHAD	22 644 487		23 063 779	1 217 600-	21 846 179	798 308
CHILE	1 541 858		1 541 858	-	1 541 858	-
CHINA	996 420		996 420	-	996 420	-
COLOMBIA	945 172		830 632	1 948	832 580	112 592
COMOROS	1 677 944		1 710 788	36 927-	1 673 861	3 983
CONGO	9 746		9 746	-	9 746	-
COSTA RICA	361 553		361 553	-	361 553	-
COTE D'IVOIRE	32 313		32 313	-	32 313	-
CUBA	1 692 399		1 692 399	-	1 692 399	-
CYPRUS	479 680		479 680	-	479 680	-
DEMOCRATIC KAMPUCHEA	6 070		6 067	-	6 067	3
DJIBOUTI	1 633 232		1 473 747	157 017	1 630 764	2 468
DOMINICAN REPUBLIC	5 203 742		5 203 702	39 839-	5 163 863	39 879
ECUADOR	2 447 289		2 447 289	-	2 447 289	-
EGYPT	1 177 089		1 177 089	-	1 177 089	-
EL SALVADOR	8 626 786		7 427 100	779 010	8 206 110	420 676
EQUATORIAL GUINEA	1 325 435		1 272 514	-	1 272 514	52 921
ETHIOPIA	37 146 188		24 415 259	10 902 531	35 317 790	1 828 598
FIJI	781 894		359 261	3 633	362 894	419 000
GABON	209 043		209 043	-	209 043	-
GAMBIA	4 879 282		4 658 727	26 704	4 685 431	193 851
GHANA	4 808 999		4 687 422	14 793 -	4 672 629	136 370
GREECE	325 501		325 501	-	325 501	-
GUATEMALA	71 132		71 132	-	71 132	-
GUINEA	1 417 387		1 338 118	-	1 338 118	79 269
GUINEA-BISSAU	240 770		236 131	-	236 131	4 639
GUYANA	152 777		152 777	-	152 777	-

EMERGENCY OPERATIONS FUNDED
FROM GENERAL RESOURCES

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET	
	EARMARKINGS APPROVED AT 31 DEC 1987	\$	CUMULATIVE AT 31 DEC 1987	DURING 96-87	AT 31 DEC 1987	EARMARKINGS AT 31 DEC 1987
EMERGENCY OPERATIONS FUNDED FROM GENERAL RESOURCES						
HAITI	1 916 912		1 916 912	-	1 916 912	-
HONDURAS	3 183 989		2 292 880	44 322-	2 248 558	935 431
HUNGARY	1 040 997		1 040 997	-	1 040 997	-
INDIA	37 095 015		31 017 710	50 117	31 067 827	6 027 188
INDONESIA	8 296 900		8 121 666	92 179-	8 029 487	267 413
IRAN, ISLAMIC REPUBLIC OF	2 458 451		2 276 786	2 181 487	2 458 273	178
IRAQ	2 297 535		2 297 535	-	2 297 535	-
JAMAICA	395 203		395 203	-	395 203	-
JORDAN	9 913 915		9 715 592	1 049-	9 714 543	199 372
KENYA	4 678 862		4 622 488	1 609-	4 618 879	59 983
KOREA, REPUBLIC OF	35 400		35 400	-	35 400	-
LAOS	7 215 507		7 143 507	36 000	7 179 507	36 000
LEDANON	21 144 049		17 323 141	2 931 461	20 254 602	889 487
LESOTHO	1 309 353		1 309 353	151 426-	1 157 927	151 426
MADAGASCAR	1 003 550		855 444	12 728-	842 716	160 834
MALAWI	898 538		66 038	832 500	898 538	-
MALAYSIA	212 878		212 878	-	212 878	-
MALDIVES	495 000		305 199	-	305 199	189 801
MAURITANIA	8 302 272		6 890 036	117 417	7 007 453	1 294 819
MAURITIUS	17 672 481		17 132 921	89 832	17 222 753	949 728
MEXICO	342 630		342 630	-	342 630	-
MOZAMBIQUE	2 172 104		839 162	496 157	1 335 319	836 785
NEPAL	27 376 196		4 335 760	-	4 335 760	-
NICARAGUA	10 646 227		23 778 010	1 428 698	25 206 708	2 169 488
NIGER	9 953 894		9 908 297	275 000	10 183 297	462 930
NIGERIA	7 950 753		8 266 743	286 058	8 552 801	1 401 093
PAKISTAN	2 898 471		7 717 565	39 876	7 757 441	193 312
PANAMA	86 970 808		2 898 471	-	2 898 471	-
PARAGUAY	984 900		53 555 433	20 895 751	74 451 184	12 519 624
PERU	31 634		971 631	-	971 631	13 269
PHILIPPINES	2 496 314		31 634	-	31 634	-
PORTUGAL	5 353 712		2 486 029	1 903	2 487 932	8 382
REGIONAL (ASIA/PACIFIC)	4 759 471		4 986 076	4 807	4 890 883	462 829
ROMANIA	4 846 088		4 759 471	-	4 759 471	-
RWANDA	5 691 899		4 846 088	-	4 846 088	-
SAO TOME AND PRINCIPE	3 945 493		5 691 899	-	5 691 899	-
SENEGAL	567 567		1 590 574	90 026	3 680 600	264 893
SOLOMON ISLANDS	171 600		567 567	-	567 567	-
	6 429 637		154 667	95	154 752	16 848
	24 371		6 429 556	-	6 429 556	81
			-	19 937	19 937	4 434

SCHEDULE 5
(continued)

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET APPROVED		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET EARMARKINGS	
	AT 31 DEC 1987	\$	CUMULATIVE AT 31 DEC 1985	DURING 86-87	AT 31 DEC 1987	\$
EMERGENCY OPERATIONS FUNDED FROM GENERAL RESOURCES						
SOMALIA	62 486 724		33 652 529	21 124 678	54 777 207	7 709 517
SRI LANKA	13 997 052		8 851 964	3 758 692	12 610 656	1 386 396
SUDAN	31 560 366		15 067 706	9 083 222	24 150 928	7 409 438
SURINAME	70 998		70 998	-	70 998	-
SWAZILAND	1 421 760		1 421 760	-	1 421 760	-
SYRIA	5 833 141		5 820 686	11 731	5 832 417	724
TANZANIA	3 293 461		3 293 461	-	3 293 461	-
THAILAND	3 201 307		3 195 549	-	3 195 549	5 758
TOGO	3 618 260		3 618 260	31 501-	3 586 759	31 501
TONGA	109 850		131 676	21 826-	109 850	-
TRINIDAD AND TOBAGO	482 105		482 105	-	482 105	-
TUNISIA	3 453 828		3 453 828	-	3 453 828	-
TURKEY	4 864 696		4 864 696	-	4 864 696	-
UGANDA	14 047 750		11 392 334	11 068	11 403 402	2 644 348
URUGUAY	545 445		545 445	-	545 445	-
VIETNAM	17 115 952		15 485 433	503 300-	14 982 133	2 133 819
YEMEN ARAB REPUBLIC	6 398 349		6 375 632	-	6 375 632	22 717
YEMEN, PEOPLE'S DEMOCRATIC REPUBLIC OF	7 791 420		7 587 151	-	7 587 151	204 269
YUGOSLAVIA	233 849		233 849	-	233 849	-
ZAIRE	7 113 677		5 241 093	22 526-	5 218 567	1 895 110
ZAMBIA	2 990 584		2 783 404	29 834-	2 751 570	237 014
ZIMBABWE	1 895 203		394 646	1 151 774	1 546 420	348 783
INSURANCE	-		373 403	256 060	629 463	629 463
SUB. TOTAL	680 039 982		545 767 952	75 324 051	621 092 003	58 947 979

EMERGENCY OPERATIONS FUNDED FROM
INTERNATIONAL EMERGENCY FOOD RESERVE

AFGHANISTAN						
ALGERIA	2 021 844		2 021 844	-	2 021 844	-
ANGOLA	6 909 275		3 852 415	2 362 592	6 215 007	694 268
BANGLADESH	9 824 317		6 817 515	1 562 099	8 379 614	1 444 703
BELIZE	24 608 529		15 882 484	5 820 987	21 703 471	2 985 058
BENIN	116 586		116 586	-	116 586	-
BOLIVIA	1 563 236		892 563	500 988	1 393 551	169 685
BOTSWANA	3 595 150		3 522 651	72 499	3 595 150	-
BRAZIL	5 023 676		2 064 037	554 713	2 618 750	2 404 926
BURKINA FASO	2 563 553		257 753	2 100 951	2 358 704	204 849
BURMA	11 449 708		7 856 914	73 159	7 930 073	3 519 635
	3 890 418		3 859 194	-	3 859 184	31 734

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET	
	EARMARKINGS AT 31 DEC 1987	\$	CUMULATIVE AT 31 DEC 1985	DURING 96-87	CUMULATIVE AT 31 DEC 1987	EARMARKINGS AT 31 DEC 1987
		\$		\$		\$
EMERGENCY OPERATIONS FUNDED FROM INTERNATIONAL EMERGENCY FOOD RESERVE						
BURUNDI	575 200		494 386	80 247	574 633	567
CAMEROON	958 567		558 708	352 139	910 847	47 720
CAPE VERDE	988 480		988 480	-	988 480	-
CENTRAL AFRICAN REPUBLIC	226 300		207 429	-	207 429	18 871
CHAD	45 242 920		35 487 630	3 264 236	38 751 866	6 491 054
CHINA	7 875 876		7 875 876	-	7 875 876	-
COLOMBIA	704 900		342 650	115 744	458 394	246 506
CONGOS	1 306 946		1 306 946	-	1 306 946	-
COSTA RICA	311 132		311 132	-	311 132	-
CUBA	2 778 828		1 397 835	1 312 678	2 710 513	68 315
DEMOCRATIC KAMPUCHEA	118 226 202		115 746 024	1 107-	115 746 917	2 481 285
DJIBOUTI	2 964 510		1 040 857	1 061 054	2 101 911	862 599
ECUADOR	1 944 800		1 866 016	243 849-	1 622 167	322 633
EGYPT	883 681		883 681	-	883 681	-
EL SALVADOR	28 627 616		16 221 561	9 203 988	25 425 549	3 202 067
ETHIOPIA	103 299 359		42 956 468	30 132 781	73 089 249	30 210 110
FIJI	691 472		681 398	-	681 398	74
GAMBIA	5 740 967		5 513 055	28 044	5 541 099	199 868
GHANA	14 646 498		14 645 950	223-	14 645 727	761
GUATEMALA	5 573 213		1 770 364	2 690 533	4 460 897	1 112 316
GUINEA	5 544 553		5 427 647	843	5 428 490	116 063
GUINEA-BISSAU	3 337 303		3 292 051	10 684-	3 281 367	55 936
HONDURAS	14 617 178		6 562 080	4 725 791	11 287 871	3 349 307
INDIA	4 049 873		3 942 729	-	3 942 729	107 144
INDONESIA	7 491 399		6 412 894	385 750	6 798 644	692 755
IRAN, ISLAMIC REPUBLIC OF	3 446 660		-	-	-	3 446 660
JAMAICA	702 017		-	589 217	589 217	112 800
JORDAN	8 534 755		8 318 302	1 264	8 319 566	215 189
KENYA	15 470 831		14 808 361	1 394-	14 806 967	663 864-
LAOS	8 227 848		1 274 271	-	1 274 271	6 953 577
LEBANON	41 135 460		22 158 896	8 002 848	30 161 744	10 973 716
LESOTHO	3 420 091		3 285 277	387-	3 284 890	135 201
MADAGASCAR	4 439 500		4 311 971	-	4 311 971	127 529
MALAWI	15 124 925		605 824	4 272 594	4 878 418	10 246 507
MALI	19 564 534		17 854 124	41 075	17 895 199	1 669 335
MAURITANIA	20 551 061		18 559 221	216 438	18 775 659	1 775 402
MAURITIUS	548 514		548 514	-	548 514	-
MEXICO	6 604 432		2 062 256	2 695 079	4 757 335	1 847 097
MOROCCO	7 974 402		7 852 930	2 357	7 855 287	119 115
MOZAMBIQUE	39 647 877		14 036 955	8 610 445	22 647 300	17 000 577
NEPAL	9 556 000		6 139 609	1 213 397	7 353 006	2 202 994

SCHEDULE 5
(concluded)

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET	
	EARMARKINGS APPROVED AT 31 DEC 1987	\$	CUMULATIVE AT 31 DEC 1985	DURING 86-87	CUMULATIVE AT 31 DEC 1987	EARMARKINGS AT 31 DEC 1987
NEW HEBRIDES	430 300			430 232	430 232	68
NICARAGUA	9 703 532		2 732 129	2 134 050	4 866 179	4 837 353
NIGER	13 842 716		10 189 797	1 227 861	11 417 658	2 425 058
PAKISTAN	452 674 718		320 492 929	101 279 885	421 772 814	30 901 904
PERU	593 900		593 900	-	593 900	179
PHILIPPINES	3 878 990		1 994 201	1 279 617	3 273 818	605 172
PORTUGAL	960 945		960 945	-	960 945	-
ROMANIA	1 110 087		1 110 087	-	1 110 087	-
RWANDA	8 937 095		7 030 339	662 946	7 693 285	1 243 810
SAO TOME AND PRINCIPE	607 241		606 721	452	607 173	68
SENEGAL	15 030 805		13 685 121	479 474	14 164 595	866 210
SIERRA LEONE	2 485 520		2 312 375	21 612	2 333 987	151 533
SINGAPORE a/	-		-	608 445	608 445	608 445
SOLOMON ISLANDS	661 830		-	643 737	643 737	18 093
SOMALIA	139 045 023		73 972 509	40 257 285	114 229 794	24 815 229
SRI LANKA	14 942 460		7 091 079	5 479 227	12 570 306	2 422 154
SUDAN	68 251 428		31 316 002	21 070 191	52 386 193	15 865 235
SWAZILAND	1 371 875		1 023 713	308 421	1 332 134	39 741
SYRIA	1 756 341		1 702 248	7 060	1 709 308	47 033
TANZANIA	7 579 081		5 391 563	764 667	6 156 230	1 422 851
THAILAND	2 248 100		2 207 988	-	2 207 988	40 112
TOGO	1 187 643		1 169 789	100	1 169 889	17 754
TONGA	364 224		364 224	-	364 224	-
TUNISIA	8 819 988		7 023 562	1 792 662	8 816 224	3 764
UGANDA	25 278 476		13 429 044	4 477 592	17 906 636	7 371 880
VIETNAM	48 118 256		45 089 856	2 456 631	47 546 487	571 769
YEMEN ARAB REPUBLIC	1 293 430		1 293 821	-	1 293 821	9
YEMEN, PEOPLE'S DEMOCRATIC REPUBLIC	7 145 244		7 117 206	-	7 117 206	28 038
YUGOSLAVIA	68 126		68 126	-	68 126	-
ZAIRE	6 634 224		4 566 555	969 758	5 536 313	1 097 911
ZAMBIA	7 960 639		3 038 736	2 862 858	5 901 594	2 059 045
ZIMBABWE	17 024 967		9 003 522	2 047 932	11 051 454	5 973 513
SUB. TOTAL	1 525 291 066		1 021 492 112	283 051 581	1 304 543 693	220 747 373

GRAND TOTAL

ADMINISTRATIVE COSTS IN THE FIELD

TOTAL PROJECT EXPENDITURE

a/ Warehouse Facilities

b/ Statement II

TECHNICAL ADVISORY, ADMINISTRATIVE AND SERVICING COSTS
SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURE FOR THE FINANCIAL PERIOD 1986-87

<u>Title</u>	<u>1986-87 Budget as approved by the 20th Session of CFA and amended by transfers</u> \$	<u>Expenditure including Outstanding Obligations at 31 December 1987</u> \$	<u>Unspent/Overspent Balance of Appropriation at 31 December 1987</u> \$ ^{a/}
<u>Chapter I - WFP SECRETARIAT</u>			
1. <u>Personal Services</u>			
(i) Established posts	26 174 300 b	25 912 950	261 350
(ii) Consultants	1 350 000	1 352 144	2 144-
2. <u>Travel</u>			
(i) Staff	2 045 000	2 105 155	60 155-
(ii) Consultants	102 300	101 929	371
3. <u>Meetings</u>	1 300 000	1 421 076	121 076-
4. <u>Contributions to other UN Organizations</u>	229 000	229 000	-
5. <u>Hospitality</u>	20 000	22 269	2 269-
6. <u>Communications</u>	950 900	1 857 334	906 434-
7. <u>Information and Publications</u>	479 700 c	485 004	5 304-
8. <u>Training</u>	508 000	444 330	63 670
9. <u>WIS</u>	2 920 000	3 446 970	526 970-
10. <u>Other Expenses</u>	10 000	269 252	259 252-
	<u>36 089 200</u>	<u>37 647 413</u>	<u>1 558 213-</u>
<u>Chapter II - SERVICES PROVIDED BY FAO</u>			
(See Schedule 6.1)	<u>15 255 200 d</u>	<u>14 226 787</u>	<u>1 028 413</u>
<u>Chapter III - SERVICES PROVIDED BY THE UN AND OTHER INTERNATIONAL ORGANIZATIONS</u>			
United Nations	1 412 600 e	1 418 101	5 501-
World Health Organization	579 000	467 502	111 498
International Labour Office	835 000	680 254	154 746
United Nations Educational, Scientific and Cultural Organization	<u>457 000</u>	<u>448 038</u>	<u>8 962</u>
	<u>3 283 600</u>	<u>3 013 895</u>	<u>269 705</u>
<u>Chapter IV - UNALLOCATED CONTINGENCIES</u>	<u>400 000</u>	<u>-</u>	<u>400 000</u>
TOTAL	55 028 000 =====	54 888 095 f =====	139 905 =====

- a/ Minus signs indicate overspent balances explained in Finance Committee document FC 62/15 - Report on Budgetary Performance 1986-87.
b/ Including \$151,300 transferred from Chapter III effective 1 August 1987.
c/ Including \$90,800 transferred from Chapter II effective 1 January 1986 (see Schedule 6.1).
d/ Excluding \$90,800 transferred to Chapter I.
e/ Excluding \$151,300 transferred to Chapter I.
f/ Statement II.

TECHNICAL ADVISORY, ADMINISTRATIVE AND SERVICING COSTSPROVIDED BY THE FOOD AND AGRICULTURE ORGANIZATIONSUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURE FOR THE FINANCIAL PERIOD 1986-87

Title	1986-87 Budget as approved by the 20th Session of CFA and amended by transfers \$	Expenditure including Outstanding Obligations at 31 December 1987 \$	Unspent/Overspent Balance ^a of Appropriations at 31 December 1987 \$
1. <u>Technical Support</u>			
Animal Production and Health Division	280 100	269 857	10 243
Agricultural Services Division	383 600	311 947	71 653
Land and Water Development Division	469 800	395 811	73 989
Plant Production and Protection Division	323 200	253 038	70 162
Commodities and Trade Division	185 300	181 746	3 554
Food Policy and Nutrition Division	599 100	532 453	66 647
Human Resources Institutions and Agrarian Reform Division	293 000	262 325	30 675
Fisheries Department	245 700	138 976	106 724
Forestry Department	646 500	585 625	60 875
Field Programme Development Division	<u>1 538 900</u>	<u>1 364 137</u>	<u>174 763</u>
	<u>4 965 200</u>	<u>4 295 915</u>	<u>669 285</u>
2. <u>Legal Advisory Services</u>	45 600	42 977	2 623
3. <u>Budgetary Services</u>	48 500	45 484	3 016
4. <u>Internal Audit</u>	196 800	182 215	14 585
5. <u>Information and Publications</u>	371 000 ^b	357 764	13 236
6. <u>Documents</u>	2 463 000	2 887 923	424 923-
7. <u>Personnel Work</u>	1 095 600	1 042 714	52 886
8. <u>Financial Services</u>	726 200	686 949	39 251
9. <u>Computer Services</u>	171 800	424 064	252 264-
10. <u>Maintenance and General Operating Expenses</u>			
Administrative Services	1 461 300	1 154 462	306 838
Common Services	<u>3 476 500</u>	<u>2 683 108</u> ^c	<u>793 392</u>
	<u>4 937 800</u>	<u>3 837 570</u>	1 100 230
11. <u>External Audit</u>	<u>233 700</u>	<u>423 212</u>	<u>189 512-</u>
TOTAL	<u>15 255 200</u> =====	<u>14 226 787</u> ^d =====	<u>1 028 413</u> =====

^a/ Minus signs indicate overspent balances explained in Finance Committee document FC 62/15 - Report on Budgetary Performance 1986-87.

^b/ Excluding transfer of \$90,800 to Chapter I (see Schedule 6).

^c/ The Italian Government special contribution for rent of \$1,440,160 has been deducted from expenditures.

^d/ Reimbursement to the FAO Regular Programme as recorded in Schedule 3.4 of Volume I (C 89/5) amounted to \$15,327,389 and included unfavourable currency variance of \$1,100,602.

SUMMARY OF TRANSACTIONS ON SUB-TRUST FUNDS FOR THE FINANCIAL PERIOD 1986-87

DONOR	RECIPIENT	Cash Balance at 1 January 1986 \$	Received/ Transferred \$	Expenditure \$	Cash Balance at 31 December 1987 \$	Outstanding Obligations at 31 December 1987 \$	Unobligated Balance at 31 December 1987 \$
NON-FOOD ITEMS							
Argentina		-	180 000	-	180 000	179 154	846
Togo		-					
Australia		-	150 000	114 501	35 499	-	35 499
Bangladesh		9 734	-	-	9 734	9 734	-
China		250 000	250 000-	-	-	-	-
Ethiopia		13 929	-	8 415	5 514	1 666	3 848
Kenya		3 185	325 000	63 170	265 015	-	265 015
Nepal		583	-	-	583	-	583
Pakistan		1 411	-	-	1 411	-	1 411
Sri Lanka		12 865	-	5 819	7 046	3 900	3 146
Uganda		-	150 000	73 340	76 660	-	76 660
Viet Nam		274 685	225 000-	-	49 685	-	49 685
General							
Belgium		44 809	-	43 786	1 023	-	1 023
Burkina Faso		94 879	-	-	94 879	92 447	2 432
Niger							
Canada		179 746	-	30 618	149 128	53 025	96 103
Bolivia		-	25	25	-	-	-
Cape Verde		-	655	655	-	-	-
Lesotho		222 191	151 804	-	373 995	-	373 995
General							
Denmark		1 677	542	2 219	-	-	-
Cape Verde							
Finland		-	41 333	-	41 333	-	41 333
Mozambique		95	-	-	95	-	95
General							
France		2 949	-	-	2 949	-	2 949
Chad		27 744	-	20 514	7 230	-	7 230
Viet Nam		53	850 000	-	850 053	-	850 053
General							
Germany, Federal Republic of		1 139	-	-	1 139	-	1 139
Haiti		199 816	-	3 170	196 646	-	196 646
Sudan		328	-	-	328	-	328
General							
Greece		10 559	-	266	10 293	10 293	-
Senegal							
Ireland		4 479	-	4 479	-	-	-
Liberia							
Italy		3 309	-	-	3 309	-	3 309
Burkina Faso		-	70 000	-	70 000	-	70 000
Cameroon		-	90 000	-	90 000	-	90 000
Cape Verde		-	20 000	-	20 000	-	20 000
Central African Republic		-	150 000	-	150 000	-	150 000
Comoros		-	40 000	-	40 000	-	40 000
Equatorial Guinea		270 000	200 000	249 889	220 111	26 771	193 340
Ethiopia		-	80 000	45 382	34 618	1 943	32 675
Haiti		-	84 344	84 344	-	-	-
Madagascar		-	570 000	110 000	460 000	92 358	367 642
Mozambique		6 911	-	6 911	-	-	-
Peru		12 359	130 000	133 857	8 502	4 184	4 318
Somalia		-	80 000	-	80 000	-	80 000
Swaziland		-	100 000	-	100 000	-	100 000
Tanzania		11 064	180 000	145 321	45 743	29 860	15 883
Uganda		256 926	164 015	275 681	145 260	145 260	-
Zambia		-	1 026 226	-	1 026 226	-	1 026 226
General							
Japan		-	50 000	34 360	15 640	1 840	13 800
Burundi		-	50 513	50 513	-	-	-
Gambia							

SCHEDULE 7
(continued)

DONOR	RECIPIENT	Cash Balance at 1 January 1986	Received/ Transferred	Expenditure	Cash Balance at 31 December 1987	Outstanding Obligations at 31 December 1987	Unobligated Balance at 31 December 1987
		\$	\$	\$	\$	\$	\$
NON-FOOD ITEMS							
Japan							
	Guinea	-	113 178	113 178	-	-	-
	Mali	-	43 996	43 996	-	-	-
	Niger	-	66 129	50 022	16 107	16 107	-
	Senegal	-	44 027	44 027	-	-	-
	Sierra Leone	-	26 927	-	26 927	26 927	-
	Tanzania	-	67 451	67 451	-	-	-
	General	-	17 779	-	17 779	-	17 779
Netherlands							
	Benin	-	368 246	59 780	308 466	308 466	-
	Bolivia	-	200 000	-	200 000	-	200 000
	Botswana	-	75 000	27 676	47 324	5 836	41 488
	Burundi	-	10 000	-	10 000	-	10 000
	Cape Verde	143 963	520 000	229 567	434 396	190 632	243 764
	Cote d'Ivoire	-	70 000	-	70 000	-	70 000
	Ethiopia	-	1 203 209	-	1 203 209	-	1 203 209
	Gambia	-	420 000	121 100	298 900	42 704	256 196
	Guatemala	-	130 000	-	130 000	-	130 000
	Guinea-Bissau	3 779	-	-	3 779	-	3 779
	Honduras	620	-	-	620	-	620
	Malawi	-	129 325	-	129 325	129 325	-
	Mauritania	2 942	-	-	2 942	759	2 183
	Mozambique	-	50 000	-	50 000	-	50 000
	Nicaragua	33 200	125 589	61 600	220 389	94 800	125 589
	Niger	3 464	-	-	3 464	-	3 464
	Pakistan	-	1 168 686	-	1 168 686	536 000	632 686
	Senegal	-	87 500	29 135	58 365	-	58 365
	Sudan	42 429	157 087	85 726	113 790	12 202	101 588
	Tanzania	-	240 000	-	240 000	-	240 000
	Uganda	576 478	-	380 363	196 115	35 575	160 540
	General	14 806	850 846	2 086	863 566	-	863 566
New Zealand							
	Mozambique	-	119 761	55 000	64 761	11 397	53 364
	Samoa	223	161	-	62	-	62
	General	2 774	-	-	2 774	-	2 774
Norway							
	Bolivia	31 000	8 582	39 582	-	-	-
	Mali	12 489	11 758	-	731	-	731
	Mauritania	48 760	-	45 823	2 937	-	2 937
	Mozambique	6 980	-	-	6 980	-	6 980
	Senegal	1 517	-	-	1 517	-	1 517
	Somalia	6 095	-	-	6 095	-	6 095
	Tanzania	7 120	-	2 217	4 905	-	4 905
	Uganda	18 393	11 758	20 926	9 225	9 225	-
	General	9 455	8 582	-	873	-	873
Oxford Committee for Famine Relief (OXFAM)							
	Mozambique	1 023	-	-	1 023	-	1 023
Sweden							
	Burkina Faso	30 666	15 240	-	45 906	20 000	25 906
	Central African Republic	265 884	-	61 664	204 220	130 125	74 095
	Chad	14 264	1 851	-	12 413	9 735	2 678
	Mali	18 752	-	16 705	2 047	641	1 406
	Mauritania	63 548	4 760	66 622	1 686	1 686	-
	Mozambique	-	234 500	-	234 500	195 000	39 500
	Niger	-	362 472	90 595	271 877	239 271	32 606
	Senegal	241 474	1 851	237 120	6 205	6 205	-
	Somalia	74 468	-	69 150	5 318	4 370	948
	Tanzania	53	-	-	53	-	53
	Viet Nam	-	260 000	-	260 000	167 735	92 265
	General	302	-	-	302	-	302
Switzerland							
	Angola	-	50 000	8 752	41 248	-	41 248
	Bhutan	80 000	-	80 000	-	-	-
	Burkina Faso	15 800	1 726	17 526	-	-	-
	Burundi	10 000	-	10 000	-	-	-
	Cape Verde	4 301	-	4 265	36	-	36
	Chad	3 361	3 361	-	-	-	-
	Comoros	-	60 000	216	59 784	-	59 784
	Djibouti	11 923	81	11 466	376	-	376
	Gambia	9 252	148	6 373	3 027	3 027	-

DONOR	RECIPIENT	Cash Balance at 1 January 1986	Received/ Transferred	Expenditure	Cash Balance at 31 December 1987	Outstanding Obligations at 31 December 1987	Unobligated Balance at 31 December 1987
		\$	\$	\$	\$	\$	\$
<u>NON-FOOD ITEMS</u>							
Switzerland							
	Guatemala	62	62-	-	-	-	-
	Guyana	10 628	7 287-	1 844	1 497	1 497	-
	Jamaica	3 921	3 921-	-	-	-	-
	Laos	37 800	81	37 881	-	-	-
	Lesotho	70 706	3 985	74 691	-	-	-
	Malawi	1 491	1 491-	-	-	-	-
	Mozambique	-	230 000	-	230 000	110 971	119 029
	Nepal	1 371	575	1 946	-	-	-
	Peru	20 000	1 333	21 333	-	-	-
	Senegal	-	20 000	13 341	6 659	-	6 659
	Sri Lanka	-	69 941	69 941	-	-	-
	St. Vincent and the Grenadines	1 511	1 186-	-	325	-	325
	Tanzania	50 000	14 354	64 354	-	-	-
	Yemen Arab Republic	3 000	1 186	4 186	-	-	-
	Yemen, People's Dem. Rep. of	10 000	431-	9 569	-	-	-
	Zambia	22 000	-	22 000	-	-	-
	General	1 905	507-	-	1 398	-	1 398
United Nations Educational Scientific and Cultural Organization (Unesco)							
	Botswana	20 837	-	14 010	6 827	-	6 827
	Burkina Faso	-	24 670	24 670	-	-	-
	Burundi	204	-	-	204	-	204
	Cape Verde	13 514	995	10 412	4 097	4 097	-
	Mauritania	25 000	29 064	29 064	25 000	23 819	1 181
	Niger	25 000	1 434	25 962	472	472	-
	Senegal	15 000	-	14 952	48	-	48
	General	62 941	23 219	-	86 160	-	86 160
United Nations Office for Emergency Operations in Africa (UN/OEOA)							
	Ethiopia	-	163 150	163 150	-	-	-
	Mali	-	236 850	130 772	106 078	-	106 078
	Sudan	-	100 000	63 643	36 357	-	36 357
World Food Programme a/							
	Angola	102 025	701-	90 690	10 634	4 025	6 609
	Antigua and Barbuda	-	15 000	9 299	5 701	-	5 701
	Bangladesh	15 749	92 405	72 995	35 159	1 946	33 213
	Benin	3 283	71 000	72 958	1 325	-	1 325
	Bhutan	23 288	55 787	64 611	14 464	-	14 464
	Bolivia	1 170	11 692	1 299	11 563	671	10 892
	Botswana	80 050	55 000	66 926	68 124	10 000	58 124
	Burkina Faso	92 503	72 000	86 449	78 054	26 000	52 054
	Burundi	113 688	10 000	95 507	28 181	27 361	820
	Cape Verde	-	22 800	275	22 525	2 525	20 000
	Central African Republic	2 500	25 000	-	27 500	-	27 500
	Chad	-	25 000	-	25 000	24 587	413
	China	81 914	2 701	54 404	30 211	30 211	-
	Colombia	15 294	-	11 586	3 708	-	3 708
	Comoros	35 000	8 000	33 532	9 468	9 468	-
	Djibouti	25 000	210	24 960	250	250	-
	El Salvador	93 800	52 798	137 672	8 926	8 372	554
	Equatorial Guinea	30 000	27 000-	-	3 000	3 000	-
	Ethiopia	180 000	224 500	279 151	125 349	4 877	120 472
	Gambia	-	1 500	756	744	744	-
	Ghana	-	36 000	23 686	12 314	6 000	6 314
	Guinea	-	37 000	-	37 000	3 000	34 000
	Guinea-Bissau	88 993	-	71 955	17 038	3 708	13 330
	Haiti	92 545	23 797	116 342	11 005	544	10 461
	Honduras	-	64 000	52 995	-	-	-
	Indonesia	-	3 000	-	3 000	3 000	-
	Kenya	4 000	-	-	4 000	-	4 000
	Lesotho	-	72 000	71 187	813	-	813
	Madagascar	203 306	44 000	171 673	75 633	75 344	289
	Mali	2 100	100 000	88 865	13 235	6 248	6 987
	Morocco	-	150 000	79 158	70 842	65 068	5 774
	Mozambique	15 000	410 000	119 065	305 935	43 130	262 805
	Nepal	123 578	86 000	122 125	87 453	3 467	83 966
	Niger	1 000	4 000	3 857	1 143	978	165
	Pakistan	314	-	-	314	-	314
	Paraguay	2 700	-	-	2 700	-	2 700
	Peru	-	4 000	-	4 000	4 000	-
	Philippines	3 526	3 275	2 882	3 919	3 919	-

SCHEDULE 7
(continued)

DONOR	RECIPIENT	Cash Balance at 1 January 1986	Received/ Transferred	Expenditure	Cash Balance at 31 December 1987	Outstanding Obligations at 31 December 1987	Unobligated Balance at 31 December 1987
		\$	\$	\$	\$	\$	\$
<u>NON-FOOD ITEMS</u>							
World Food Programme							
Regional (Africa)		31 376	-	17 185	14 191	8 506	5 685
Saint Lucia		-	26 203	23 446	2 757	-	2 757
Sao Tome and Principe		520	-	-	520	-	520
Senegal		8 000	4 000	4 000	8 000	5 736	2 262
Somalia		168 625	8 547-	65 893	94 185	25 899	68 286
St. Vincent and the Grenadines		-	42 100	23 942	18 158	-	18 158
Sudan		134 936	110 000	199 109	45 827	10 000	35 827
Syria		-	10 000	1 538	8 462	8 462	-
Tanzania		68 443	2 400	59 402	11 441	-	11 441
Viet Nam		-	221 900	147 635	74 265	74 265	-
Yemen Arab Republic		-	10 000	-	10 000	10 000	-
Yemen, People's Dem. Rep. of		-	70 000	44 076	25 924	-	25 924
Zenchu, Japan							
Cape Verde		70 000	1 926-	67 459	615	-	615
Ethiopia		-	68 988	27 138	41 850	41 850	-
Mauritania		15 000	1 426	16 426	-	-	-
Niger		140 000	23 333	162 010	1 323	1 121	202
Senegal		25 000	1 422	26 422	-	-	-
Tanzania		50 000	22 926-	27 074	-	-	-
Various Donors							
Bangladesh		-	5 255	5 255	-	-	-
Bhutan		-	2 752	2 752	-	-	-
Cape Verde		5 882	7 717-	1 835-	-	-	-
Ethiopia		-	10 237	312	9 925	9 925	-
Lesotho		7 500	13 693	7 500	13 693	-	13 693
Somalia		-	5 063	-	5 063	-	-
Sri Lanka		8 906	4 386	1 682	11 610	7 732	3 878
Yemen Arab Republic		-	2 602	2 602	-	-	-
General		9 482	6 071-	-	3 411	-	3 411
Sub-Total		6 301 870	14 998 725	7 299 348	14 001 247	3 572 065	10 429 182
<u>SPECIAL OPERATIONS</u>							
Australia							
Bangladesh		1 468	-	378	1 090	-	1 090
Ethiopia		9 704-	13 000	3 296	-	-	-
Bangladesh							
Bangladesh		12 499	-	3 222	9 277	-	9 277
Canada							
Bangladesh		4 128-	20 259	4 128-	20 259	-	20 259
Netherlands							
Chad		2 566-	2 566	-	-	-	-
Mali		-	-	5 560	5 560-	7 538	13 098- b
Mauritania		118 780	-	90 491	28 289	-	28 289
Sudan		120 527	120 527-	-	-	-	-
Uganda		42 524	-	-	42 524	-	42 524
Norway							
Mozambique		2 060	-	-	2 060	-	2 060
Sweden							
Bangladesh		14 238	-	11 732	2 506	-	2 506
Switzerland							
Nigeria		12 311	-	4 788	7 523	-	7 523
The World Bank							
Burkina Faso		20 764	-	20 764	-	-	-
Chad		460 881	7 686-	38 771	414 424	410 145	4 279
Lesotho		29 960	1 520-	22 114	6 326	-	6 326
Mauritania		47 674	227	47 901	-	-	-
Mozambique		-	40 692	40 692	-	-	-
Sudan		115 162	5 987	57 305	63 844	63 844	-
Tanzania		99 470	-	99 470	-	-	-

SCHEDULE 7
(concluded)

<u>DONOR</u>	<u>RECIPIENT</u>	<u>Cash Balance at</u> <u>1 January 1986</u>	<u>Received/</u> <u>Transferred</u>	<u>Expenditure</u>	<u>Cash Balance at</u> <u>31 December 1987</u>	<u>Outstanding</u> <u>Obligations at</u> <u>31 December 1987</u>	<u>Unobligated</u> <u>Balance at</u> <u>31 December 1987</u>
		\$	\$	\$	\$	\$	\$
<u>SPECIAL OPERATIONS</u>							
The World Bank		15 000	-	14 745	255	-	255
Zambia		17 522	17 922-	-	-	-	-
General							
United Kingdom		21 636	-	8 009	13 627	-	13 627
Bangladesh							
United States of America		-	25 000	1 512	23 488	-	23 488
Democratic Kampuchea		-	112 054	85 039	27 015	18 198	8 817
India		-	351 784	284 524	67 260	67 260	-
Pakistan							
World Food Programme ^{a/}		19 744	-	8 715	11 029	-	11 029
Bangladesh							
Sub-Total		1 156 222	423 914	844 900	735 236	566 985	168 251
<u>WFP/ADE FOOD AID SEMINAR</u>							
African Development Bank		-	6 000	-	6 000	-	6 000
Australia		-	25 000	-	25 000	-	25 000
Canada		-	54 612	-	54 612	-	54 612
Netherlands		-	40 874	-	40 874	-	40 874
World Food Programme		-	104 640	229 481	124 641-	-	124 641- ^d
Sub-Total		-	231 326	229 481	1 845	-	1 845
GRAND TOTAL		7 458 092	15 653 965	8 373 729	14 738 328	4 139 050	10 599 278 ^e

- ^{a/} Allocated from General Resources as authorized by CFA (WFP/CFA: 17/21, paragraph 83). The unobligated balance which totals some \$ 1.0m. has all been earmarked against projects.
- ^{b/} Donor has been requested to cover the deficit by the available balance from the Mauritania mission.
- ^{c/} Financed from 1982-83 WFP Administrative Budget (Chapter 1).
- ^{d/} Covered by the contributions from the other donors.
- ^{e/} Statement 1.

AFRICA TASK FORCESUMMARY STATEMENT FOR THE FINANCIAL PERIOD 1986-87

Cash Balance at 1 January 1986

\$ 8 498 289

INCOME

<u>Donor</u>	<u>Receipts/ Transfers</u> \$	
African Development Bank	2 399 985	
Australia	42 748	
France	4 390 881	
Japan	20 000	
Live Aid Foundation, UK	1 300 000-	
Netherlands	33 112	
Switzerland	40 398	
The World Bank	205 968	
United Nations Children's Fund (UNICEF)	394 221	
United Nations Office for Emergency Operations in Africa (UN/OEOA)	302 088	
United States of America	<u>480 000</u>	
TOTAL	<u>7 009 401</u> a	
	=====	
Sub-Total		<u>7 009 401</u> 15 507 690

EXPENDITURE AND OUTSTANDING OBLIGATIONS

<u>Activity</u>	<u>Expenditure</u> \$	<u>Outstanding Obligations at 31 December 1987</u> \$
Overall Co-ordination	622 632	104 951
Field Level Co-ordination/ Monitoring	2 391 760	146 867
Port and Coastal Operations	171 049	108 023
Operations relating to External Transport (up to first delivery point)	2 623 745	-
Operations relating to in-country Transport and Distribution	4 328 332	2 106 700
Storage and Food Preservation	976 991	183 435
Nutrition and Feeding Operations	20 711	-
Rehabilitation inputs	1 492 648	7 484
Miscellaneous	<u>95 757</u>	<u>-</u>
TOTAL	<u>12 723 625</u> a	<u>2 657 460</u>
	=====	=====
		<u>12 723 625</u>
Cash Balance at 31 December 1987		2 784 065
Less: Outstanding Obligations		<u>2 657 460</u> b
Unobligated Balance at 31 December 1987		<u>126 605</u> =====

a/ Net of transfers to Special Emergency Operation in Ethiopia (Schedule 10) reported under Africa Task Force in 1985.

b/ Statement I.

SCHEDULE 9

SUMMARY OF TRANSACTIONS ON BILATERAL CASH DONATIONS
FOR THE FINANCIAL PERIOD 1986-87

<u>Donor</u>	<u>Recipient</u>	<u>Balance at 1 January 1986</u> \$	<u>Received/ Transferred</u> \$	<u>Expenditure</u> \$	<u>Balance at 31 December 1987</u> \$
Asahi, Japan	Chad	2 641	1 911-	730	-
	General	-	5 646	-	5 646
Australia	Bangladesh	4 037	173 895	39 737	138 195
	Ethiopia	302 870	1 337 946	1 262 096	378 720
	Lebanon	5 000	5 000-	-	-
	Mozambique	55 278-	322 207	118 213	148 716
	Nepal	-	602 616	251 656	350 960
	Pakistan	-	74 082	73 277	805
	Somalia	5 079	4 573-	506	-
	Sudan	249 987	588 613	811 150	27 450
	Uganda	5 690-	23 735	18 045	-
	Viet Nam	2 557	810-	1 747	-
	General	406 429	40 629-	-	365 800
Austria	Angola	-	714 000	487 085	226 915
	Cape Verde	720 000	1 301 750	1 314 237	707 513
	Ethiopia	949 270	316 800	1 106 625	159 445
	Mauritania	697 220	40 559	721 857	15 922
	Mozambique	846 910	295 826	774 348	368 388
	Nicaragua	-	660 000	642 344	17 656
	Somalia	-	316 800	302 094	14 706
	Sudan	836 910	238 744	996 033	79 621
	Tanzania	5 000	3 494-	1 506	-
	General	521 396	521 396-	-	-
Belgium	Botswana	-	2 000	2 000	-
	Comoros	4 536	3 561-	975	-
	Mauritania	-	16 834	16 834	-
	Mozambique	-	596 798	34 798	562 000
	Sao Tome and Principe	-	56 506	56 506	-
	Tanzania	17 000	36 939	9 688	44 251
	General	451 283	97 598-	-	353 685
Canada	Bangladesh	-	176 562	50 362	126 200
	Bolivia	538 935	-	387 580	151 355
	Botswana	7 255	40 218	32 436	15 037
	Chad	3 404-	3 435	31	-
	Ethiopia	25 000	27 310	52 310	-
	Mauritania	-	25 180	25 180	-
	Mozambique	-	793 199	388 897	404 302
	Pakistan	25 000	29 157	54 157	-
	Sudan	419 000	229 595	648 595	-
	Thailand	-	384 978	384 978	-
	Uganda	7 652-	385	7 267-	-
	Zimbabwe	-	-	1 084-	1 084
	General	46 405	46 405-	-	-
Canadian Food Grains Bank	Bangladesh	-	51 139	51 139	-
	Ethiopia	796 841	213 199-	583 642	-
	India	-	1 531	1 531	-
	Kenya	-	66 346	66 346	-
	Mozambique	10 000	25 054	24 569	10 485
	Sudan	126 328	9 508	132 605	3 231
	Zambia	4 200	137-	4 063	-
	General	58 979-	84 812	-	25 833
a/ Democratic Kampuchea Common Fund	Democratic Kampuchea	71 922	34 769	19 284	87 407
	Thailand	-	151 819	71 974	79 845
Denmark	Angola	-	518 940	518 940	-
	Democratic Kampuchea	4 144	-	4 144	-
	Ethiopia	-	1 637 738	888 832	748 906
	Lesotho	13 050	13 180-	130-	-
	Mozambique	15 826	1 819 000	1 834 826	-
	Sudan	7 300	3 703-	413	3 184
	General	397 452	397 452-	-	-

SCHEDULE 9
(continued)

Donor	Recipient	Balance at 1 January 1986 \$	Received/ Transferred \$	Expenditure \$	Balance at 31 December 1987 \$
European Economic Community	Benin	-	112	112	-
	Chad	624 788	5 109	624 788	5 109
	Democratic Kampuchea	711 317	186 717-	524 600	-
	Lebanon	-	1 365-	1 365-	-
	Sudan	-	696 290	601 810	94 480
	Tanzania	-	1 359-	1 359-	-
	Thailand	-	2 805 005	2 669 845	135 160
	Viet Nam	9 060	9 142-	82-	-
	General	47 887	69 580	-	117 467
Finland	Democratic Kampuchea	14 443-	61 639	44 237	2 959
	Guinea	85	85-	-	-
	Guinea-Bissau	1 575	-	-	1 575
	General	31 410	30 771-	-	639
France	Democratic Kampuchea	244 659-	393 446	143 190	5 597
	Ethiopia	-	186 573	13 920	172 653
	Mozambique	-	13 950	8 100	5 850
	Pakistan	147 180-	508 630	202 903	158 467
	Somalia	-	6 380	3 023	3 357
	Thailand	-	213 814	108 814	105 000
	General	336 213	3 414 775	-	3 750 988
Germany, Federal Republic of	Bangladesh	-	131 200	103 400	27 800
	Botswana	-	511 560	45 943	465 617
	Cape Verde	-	2 495 600	2 186 877	308 723
	Chad	9 529	5 251	14 780	-
	Democratic Kampuchea	2 487	-	2 487	-
	Mozambique	59 752	2 219 826	1 264 734	1 014 844
	Nepal	-	6 000	-	6 000
	General	85 859	797 846	-	883 705
Inter Aid	Mozambique	-	22 600	-	22 600
Italy	Bangladesh	-	518 717	518 717	-
	Bolivia	-	71 742	71 742	-
	Burundi	50 873	-	36 357	14 516
	Cape Verde	2 117-	2 138	21	-
	Chad	733 908	401 697	1 116 834	18 771
	China	-	2 000	1 300	700
	Democratic Kampuchea	473	650-	177-	-
	Guinea-Bissau	-	6 863	6 863	-
	Lesotho	-	18-	18-	-
	Mali	171 220	188 381	351 580	8 021
	Mauritania	74 760	-	3 705-	78 465
	Mozambique	-	225 460	225 460	-
	Nicaragua	-	822 000	563 289	258 711
	Niger	600 566	81 606	616 172	66 000
	Pakistan	2 500	4 836	4 112	3 224
	Rwanda	74 481	-	33 276	41 205
	Sudan	-	22 525	22 525	-
	Tanzania	-	11 043-	11 043-	-
	General	105 897-	3 662 457	-	3 556 560
Japan	Burundi	232 621	44 476-	11 570-	199 715
	Cameroon	122 761	122 761-	-	-
	Chad	800 515	9 283 325	6 040 839	4 043 001
	Democratic Kampuchea	4 794 040	7 014 130	8 701 230	3 106 940
	Ethiopia	3 776	116 965	-	120 741
	Jordan	-	1 000 000	932 985	67 015
	Laos	7 198	7 198-	-	-
	Nigeria	40 645	40 645-	-	-
	Pakistan	96 716-	27 331 139	26 567 774	666 649
	Somalia	1 372 770	83 832-	1 270 726	18 212
	Sudan	1 074 527	2 277 150	2 445 598	906 079
	Thailand	-	33 272 800	18 518 466	14 754 334
	Uganda	397 215	-	119-	397 334
	Zaire	316 044	141 916-	-	174 128
	General	-	1 632 532	-	1 632 532
Kuwait	Chad	4 268	5 965	103 807	93 574-
	Senegal	5 965	5 965-	-	-

b

SCHEDULE 9
(continued)

<u>Donor</u>	<u>Recipient</u>	<u>Balance at 1 January 1986 \$</u>	<u>Received/ Transferred \$</u>	<u>Expenditure \$</u>	<u>Balance at 31 December 1987 \$</u>
Lutheran World Federation	Bangladesh Zimbabwe	33 237 -	33 237- 49 640	- -	- 49 640
Mozambique Common Fund	Mozambique	18 019-	-	18 019-	-
Netherlands	Bangladesh Botswana Chad Democratic Kampuchea Ethiopia Ghana Mali Mauritania Mozambique Pakistan Senegal Zambia General	- - 406 777 7 477 300 450 - 118 344 464 939 - - - - 696 965	34 750 677 035 24 706 8 277- 107 092- 25 245 764 181 25 829- 7 102 283 1 792 412 8 908 1 580 043 528 075-	34 750 - 431 483 800- 193 358 25 245 164 635 386 228 2 232 250 25 976 8 908 - -	- 677 035 - - - - 717 890 52 882 4 870 033 1 766 436 - 1 580 043 168 890
New Zealand	Botswana Democratic Kampuchea General	- 864 -	252 021 864- 325 521	2 494 - -	249 527 - 325 521
Norway	Democratic Kampuchea Lesotho Sudan Thailand General	32 192 144 470 - - 82 684	4 529- 12 495- 425 405 164 82 684-	51- 131 975 425 405 164 -	27 714 - - - -
Norwegian Church Aid	Sudan	-	43 530	-	43 530
Spain	Bolivia	-	15 000	11 888	3 112
Sweden	Bangladesh Democratic Kampuchea Viet Nam General	- 178 179 - 161 962	2 774 6 930 565 995 64 196-	- 185 109 565 995 -	2 774 - - 97 766
Switzerland	Democratic Kampuchea Ethiopia Madagascar General	581- 1 470- - 4 400	1 154 1 490 635 322 95 395	573 20 - -	- - 635 322 99 795
United Kingdom	Bangladesh Ethiopia Gambia Ghana Mali Mozambique Senegal Sudan Tanzania General	80- 1 694 441 1 426- 60 715 72 192 4 383 674 1 059- 51 358 - 128 481	111 200 1 181 974 1 426 59 112- 15 300 783 807 1 059 971 544 67 750- 2 694 926	111 120 2 453 871 - 1 603 87 492 3 020 123 - 841 093 67 750- -	- 422 544 - - - 2 147 358 - 181 809 - 2 823 407
United Nations Children's Fund (UNICEF)	Democratic Kampuchea Viet Nam General	17 686- 1 979 4 500	- - 77 918	17 686- - -	- 1 979 82 418
United Nations Educational Scientific and Cultural Organization (Unesco)	Chad Ethiopia Guinea-Bissau Sudan	16 652 33 080 - -	35 129 424 8 140 28 287	53 091 35 158 21 187 21 899	1 310- b 1 654- b 13 047- b 6 388
United Nations Emergency Operations (UNEO)-	Bangladesh General	2 927 4 909	1 252- 4 909-	4 443- -	6 118 -

SCHEDULE 9
(concluded)

<u>Donor</u>	<u>Recipient</u>	<u>Balance at 1 January 1986</u> \$	<u>Received/ Transferred</u> \$	<u>Expenditure</u> \$	<u>Balance at 31 December 1987</u> \$
United Nations High Commission for Refugees (UNHCR)	Democratic Kampuchea	479 914	-	335 142	144 772
	Malawi	-	26 662	-	26 662
	Sudan	-	985 246	951 086	34 160
	Thailand	-	1 441 229	1 387 471	53 758
	General	79 408-	79 408	-	-
United Nations Kampuchean Emergency Trust Fund	Democratic Kampuchea	1 266 315	810 239-	456 076	-
	Thailand	-	3 856 239	3 367 219	489 020
United States Agency for International Development (USAID)	Democratic Kampuchea	68 800	79 127	9 400	138 527
United States of America	Botswana	3 914	1 547 695	1 334 695	216 914
	Chad	-	547 985	547 985	-
	Democratic Kampuchea	173 333-	281 197	107 864	-
	Somalia	-	49 743	49 743	-
	Sudan	-	49 179	49 179	-
	Thailand	-	372 584	372 584	-
	Uganda	-	1 098 195	1 098 195	-
	General	229 586	477 397	-	706 983
Zenchu, Japan	Mozambique	552 016	-	515 900	36 116
Various Donors	Botswana	138	-	-	138
	Ethiopia	572	552-	-	20
	Mozambique	746	-	-	746
	Uganda	440	-	-	440
TOTAL		31 993 083 =====	143 703 446 =====	113 873 221 =====	61 823 308 =====

a/ Includes recoveries from insurance claims relating to shipments for the Kampuchea Relief operations.

b/ The donor has been requested to cover this over-expenditure.

c/ Statement I.

SPECIAL EMERGENCY OPERATIONS IN AFRICA

SUMMARY STATEMENT FOR THE FINANCIAL PERIOD 1986-87 ^{a/}

	\$	\$	\$
I. <u>CHAD</u>			
Balance at 1 January 1986		255 152	
<u>Income</u>			
World Vision	102 898		
Mission Francaise de Coopération	2 863		
Oxford Committee for Famine Relief (OXFAM)	<u>464-</u>	^b	
		105 297	
Sub-Total		360 449	
<u>Expenditure</u>			
Premises	18 622		
Transportation	297 617		
Equipment	<u>27 284</u>	343 523	
Balance at 31 December 1987			<u>16 926</u>
II. <u>ETHIOPIA</u> ^{c/}			
Balance at 1 January 1986		19 369	
<u>Income</u>			
European Economic Community	1 144 062		
Germany, Federal Republic of	969 697		
Live Aid Foundation, UK	4 054 076		
Sweden	96 638		
Switzerland	227 655		
United Nations Children's Fund (UNICEF)	675 411		
United Nations Office for Emergency Operations in Africa (UN/OEOA)	2 400 000		
United Support of Artists for Africa, USA	133 795		
United States Agency for International Development (USAID)	600 000		
Operating Income	<u>20 296 268</u>	30 597 602	
Sub-Total		30 616 971	
<u>Expenditure</u>			
Salaries and Common Staff Costs	7 609 931		
Travel	628 991		
Contractual Services	240 391		
General Operating Expenses	1 256 655		
Supplies and Materials	9 941 662		
Furniture and Equipment	1 513 033		
Premises, Warehouses	1 172 798		
Grants, Contributions	<u>616 091</u>	22 979 552	
Balance at 31 December 1987			<u>7 637 419</u>

a/ Expenditure includes outstanding obligations.

b/ Refund of unspent balance.

c/ Includes income and expenditure reported in the Africa Task Force Summary Statement in 1985 (see Schedule 8).

d/ Statement I.

SCHEDULE 10
(concluded)

	\$	\$	\$
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III. SUDAN(A) WFP/UNEOS

Balance at 1 January 1986

848 241

Income

Australia	2 555 949
European Economic Community	427 176
Fondo Aiuti Italiano (FAI)	1 556 771
Italy	2 425 170
Spain	82 377
Sweden	1 980 124
World University Service of Canada (WUSC)	254 662
Operating Income	<u>3 018 044</u>

12 300 273

Sub-Total

13 148 514

Expenditure

Salaries and Common Staff Costs	1 806 277
Travel	9 866
Transportation	5 394 252
General Operating Expenses	2 855 886
Supplies and Materials	1 856 468
Furniture and Equipment	13 646
Others	<u>204 061</u>

12 140 456

Balance at 31 December 1987

1 008 058(B) OPERATION RAINBOWIncome

Live Aid Foundation, UK	20 000
Canada	250 000
Ireland	67 625
Netherlands	199 985
United Nations Children's Fund (UNICEF)	50 000
United States Agency for International Development (USAID)	184 091
Exchange gains	<u>547 015</u>

1 318 716

Expenditure

Salaries and Common Staff Costs	6 574
Travel	178
Contractual Services	1 116 067
General Operating Expenses	10 385
Supplies and Materials	<u>1 421</u>

1 134 625

Balance at 31 December 1987

184 091IV. MOZAMBIQUEIncome

Sweden

238 464

Expenditure

Salaries and Common Staff Costs	109 128
Travel	<u>16 084</u>

125 212

Balance at 31 December 1987

113 252

GRAND TOTAL

8 959 746
=====

d

SCHEDULE 11

JUNIOR PROFESSIONAL OFFICERS SCHEME
SUMMARY STATEMENT FOR THE FINANCIAL PERIOD 1986-87

<u>Donor</u>	<u>Received</u> \$	<u>Expenditure</u> \$	<u>Cash Balance at</u> <u>31 December 1987</u> \$	<u>Outstanding</u> <u>Obligations at</u> <u>31 December 1987</u> \$	<u>Unobligated</u> <u>Balance at</u> <u>31 December 1987</u> \$
Belgium	9 746	9 843	1 097-	-	1 097- ^a
Canada	345 168	265 257	79 911	9 168	70 743
Denmark	106 937	139 955	33 018-	6 272	39 290- ^a
Germany, Federal Republic of	462 434	206 114	256 320	2 680	253 640
Italy	1 003 726	93 177	910 549	13 281	897 268
Japan	201 048	189 790	11 258	5 240	6 018
Netherlands	132 069	97 282	34 787	890	33 897
Sweden	77 721	47 055	30 666	454	30 212
TOTAL	<u>2 337 849</u> ^b =====	<u>1 048 473</u> ^b =====	<u>1 289 376</u> =====	<u>37 985</u> =====	<u>1 251 391</u> ^c =====

^a/ The donors have been requested to cover the deficit.

^b/ Includes transfers from the FAO Associate Experts Trust Fund Accounts of the transactions relating to the Junior Professionals for which the Programme assumed direct responsibility.

^c/ Statement I.

SCHEDULE 12

STATEMENT OF OTHER FUNDS AT 31 DECEMBER 1987

	<u>Balance at 1 January 1986</u> \$	<u>Writes-off and Claims Lodged</u> \$	<u>Recoveries including Estimates</u> \$	<u>Balance at 31 December 1987</u> \$
Insurance Funds:				
Period 1971-81	127 008-	322 217- ^a	509 989- ^b	314 780- ^c
Period 1984-85	-	2 859 038- ^d	1 567 706- ^d	1 291 332
TOTAL	127 008- =====	3 181 255- =====	2 077 695- =====	976 552 ^f =====

		<u>Income during 1986-87</u> \$	<u>Expenditure including Outstanding Obligations at 31 December 1987</u> \$	<u>Transferred to General Resources</u> \$	
Support Costs Levy:					
On Bilateral Aid	1 104 447	1 582 692	1 452 938	-	1 234 201
For Kampuchea Relief Operations	748 017	4 087 522	4 703 624	-	131 915
On Food Aid Convention	3 701 367	227 350	14 534	163 195	3 750 988
On Junior Professional Officers Scheme	-	110 569	4 782	-	105 787
TOTAL	5 553 831 =====	6 008 133 =====	6 175 878 =====	163 195 ^e =====	5 222 891 ^f =====

^{a/} Represents reductions and cancellations of claims lodged in previous years.

^{b/} Credit amount is due to the actual recovery in 1986-87 being less than the estimated recoveries accrued at 31 December 1985.

^{c/} Covered by the positive balance on the Insurance Fund for 1984-85.

^{d/} Represents reductions in accruals at 31 December 1987 to reflect actual lodgings and related expected recoveries; accruals for previous periods were based on estimated values.

^{e/} Statement II.

^{f/} Statement I.