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FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS ROME

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Twenty-sixth Session

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FINANCIAL REPORT AND STATEMENTS: VOLUME III

WORLD FOOD PROGRAMME 1988-89

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NOTE: This document is being submitted to the Finance Committee at its Sixty-ninth Session. The Committee's comments thereon will be found in Document CL 98/18. It is also being submitted to the Ninety-eighth Session of the Council.

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STATEMENT OF THE DIRECTOR GENERAL
OF THE FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS
ON THE FINANCIAL STATEMENTS
OF THE
WORLD FOOD PROGRAMME

1. The World Food Programme is a joint programme of the United Nations and the Food and Agriculture Organization of the United Nations. As required under the World Food Programme's General Regulations, 27 and the Additional Financial Procedures Article II, the funds of the Programme are held in a Trust Fund established by the Director-General in accordance with the Financial Regulations 6.7 of FAO and the Director-General acts as its custodian.

2. The Programme's total liquid assets as at 31 December 1989 amounted to \$251.9 million of which \$246.9 million were invested or held in bank deposits and interest bearing bank accounts. Cash income to the Programme's general resources amounted to \$482.7 million during the period 1988-89. Cash expenditure during the same period was \$504.2 million.

3. Of the total staff costs, \$40.4 million for the WFP Secretariat and \$30.5 for the Professional staff in the country offices which have been incurred through the FAO payroll system are reported in Schedule 6.

4. The total cost of non-expendable equipment is reflected in the Balance Sheet at \$1; however, the value of such assets as carried on the inventory records of the Organization on behalf of the World Food Programme at 31 December 1989 was \$16,253,806, which included \$6,559,022 relating to Sub-Trust Funds.

5. The Director-General herewith submits the biennial financial statements of the World Food Programme for the financial period ended 31 December 1989.

Edouard Saouma
Director-General



World Food
Programme

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Page 3

Programa
Mundial
de Alimentos

Programme
Alimentaire
Mondial

برنامج
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The Food Aid Organization of the United Nations System.

WORLD FOOD PROGRAMME

FINANCIAL REPORT AND STATEMENTS 1988-89

Statement of the Executive Director

The Financial Statements of the Programme for the biennium 1988-89 are hereby presented with all the relevant supporting schedules.

2. The accounting policies applied in preparing the Financial Statements have been set out under items 1-6 of the Significant Accounting Policies. The policies are essentially the same as those applied in the accounting period 1986-87 except under Item 4: Cash and Accrual Bases of Accounting, where:

- i) paragraph 4(a) iii has been introduced to reflect the pledges relating to the Protracted Refugee Operations approved by the CFA in 1989; and,
- ii) paragraph 4(b) International Emergency Food Reserve more approximately reflects the fact that cash for transport costs becomes due when it is called for, and not necessarily when donors announce their commodity pledges which formed the basis for recording receivables in the previous accounting periods.

426. Via Cristoforo Colombo-
00145 Rome
Italy

Telephone: (6) 57971
Telex: 626675 WFPI
Facsimile: (6) 57975852 / 5133537

3. For additional disclosure and in accordance with the practice recently recommended by U.N., paragraph 4(c) has been introduced to cover Extra Budgetary Resources, which is a significant and important complement to the Programme's regular activities and requires specific mentioning.

4. During the period the Programme faced a combination of higher commodity prices and a decline in resources. The 1.58 million tons of food committed for development in 1989 is 12 percent less than the average level of commitments over the previous five years and a special appeal had to be made to donors in 1988 for further contributions to emergency resources.

5. The above notwithstanding, the Programme pursued its objective of using food primarily as a development resource, targetting such assistance to the poorest countries. It operated in 91 countries around the globe applying food aid for agricultural and rural development, which by the end 1989 involved 193 projects valued at some \$2.23 billion, and human resources development involving 95 projects with an aggregate value of \$1.23 billion.

6. In view of the protracted nature of some emergencies, and recognising the need for a new approach to assistance to refugees and displaced persons, the CFA approved the creation of the Protracted Refugee Operations as a subset of the Regular Resources to which separate contributions would be made. By 31 December some 366,000 tons of commodities had been pledged. Total commodity and cash pledges amounted to some \$93.0 million.

7. The major features of the Programme's activities during the period can be summarized briefly as:

- Projects approved during the biennium amounted to \$1.8 billion.

- Shipments during the biennium totalled some 5.4 million tons of food, with a record shipment of 3.1 million tons in 1988 and 2.3 million tons in 1989.
- The overall expenditure incurred by the Programme from both General and Extra Budgetary Resources amounted to some \$2.1 billion.
- Total Income to the Programme's General Resources amounted to \$1,761.7 million against an expenditure of \$1,776.4 million of which project expenditure was \$1,639.3 million.
- There was an excess of expenditure over income of \$14.7 million made up of the 1988 excess of expenditure over income of \$54.1 million offset by the 1989 excess of income over expenditure of \$39.4 million. The situation in 1988 directly reflected the effect of the record level of shipments mentioned above, which resulted in a higher cash expenditure for transport costs.
- Investment income of \$3.6 million attributable to the Extra Budgetary Resources has been credited to the respective funds.
- Programme Support and Administrative costs, for both Headquarters and Country Offices amounted to \$134.0 million, or 6.4 percent of overall expenditure. The Programme therefore maintained its low level of overhead costs during the Biennium.
- As indicated in Document WFP/CFA 23/10 and 24/11 no provision was made in the 1988/89 budget for rental costs as it was expected that the Host Government would meet such costs. However, in the absence of an agreement on the WFP Headquarters, under which the Host Government would provide Headquarters accommodation free of charge, only a contribution towards the rent for 1988 has been received namely the equivalent of \$956,522. The uncovered balance of some \$1,213,048 has been charged by FAO to the Programme as shown in Schedule 6.1.

- "Other Accounts Receivable" amounted to \$28.7 million, of which \$9.6 million were advances to UNDP to cover field expenditures, \$4.4 million were due from insurance underwriters, demurrage amounted to \$3.6 million, plus other miscellaneous outstanding advances.
- Accounts payable were \$21.4 million, of which the major portion \$17.3 million was for insurance and demurrage claims related to Bilateral and IEFER projects and despatch payable to recipient governments.
- Outstanding obligations amounted to \$136.1 million, of which the largest portion \$97.6 million was for on going projects; the rest being for Bilateral Services \$19.7 million, Afghanistan operations \$6.4 million, Sub-trust Funds \$4.7 million and others.
- The Programme played a role in the logistics of emergency relief in 1988 with the airlift of food to southern Sudan. This was followed in 1989 with the United Nations' "Operation Lifeline Sudan". The donor community once again responded to the Programme's appeal with pledges of some \$21.6 million in commodities and cash to cover the full cost of the operation. A second phase is expected in 1990.
- A total of some \$1.3 million was approved under the Emergency Logistics Authorization to strengthen the logistical and monitoring facilities in Malawi and provide initial funding for "Operation Lifeline Sudan". The related expenditures have been met by contributions from donors, and the full amount has therefore been refunded to the General Resources of the Programme.
- In 1988 a Task Force on Afghanistan was established to administer WFP's involvement in the UN relief and rehabilitation programme. The WFP inspired United Nations Logistics Operations (UNILOG) based in Pakistan provided the logistics support. Contributions from donors and UN agencies amounted to \$21.6 million, with related expenditure of \$13.1 million.

- The World Food Programme Transport Operation in Ethiopia (WTOE) delivered the millionth ton of food in 1989, its third year of operation, thus maintaining its key role in the relief effort in Ethiopia.

- In 1988-89 the Programme purchased from its own resources and on behalf of donors some 1.3 million tons of food at a cost of some \$293 million. Almost seventy-five percent of these purchases were from developing countries, thus further promoting intra-regional trade and co-operation.

- Services to bilateral donors continued to be a significant part of the Programme's activities. During the period a total of \$266.6 million was received to cover the purchases, transport and monitoring of bilateral food aid; a total of some 1.8 million tons of food were involved.



James Ingram

REPORT OF THE EXTERNAL AUDITOR ON THE FINANCIAL
STATEMENTS OF THE WORLD FOOD PROGRAMME FOR THE
FINANCIAL PERIOD 1988-89
ENDED 31 DECEMBER 1989

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SUMMARY AND CONCLUSIONS

GENERAL

1. I have audited the Trust Fund Financial Statements of the Food and Agricultural Organization (FAO) relating to the World Food Programme (WFP) for the financial period 1 January 1988 to 31 December 1989 in accordance with the Financial Regulations of the Organization and the Additional Financial Procedures of the Programme. My audit of the Financial Statements had regard to the work of the WFP Internal Audit Unit (referred to as OEDA). In 1989 my staff also carried out a detailed review of the effectiveness of OEDA operations (paragraphs 17 to 30).

2. A summary of significant accounting policies applied by the Programme in compiling the Financial Statements is provided immediately before Statement I. The Programme made certain enhancements to the accounting policies on which I have commented at paragraphs 31 to 33 of this Report. In addition I have made some observations on the valuation of donated commodities in paragraphs 34 to 40 and Losses etc. in paragraph 41.

3. In addition to my audit of the Financial Statements I have also continued with a programme of examinations under Article 12.4 of the Financial Regulations. This programme is intended to review the important aspects of the activities of the WFP and their use of resources over an appropriate cycle. The reviews concern themselves with matters of economy, efficiency and effectiveness and are carried out at Headquarters and in selected regions. In 1988-89 my staff reviewed the Programme's arrangements for transporting food aid overland (paragraphs 42 to 85). The Summary and Conclusions of this review are at paragraphs 7 to 16 below.

4. It is my policy to follow up the response made to my previous Reports over an appropriate cycle and in this regard I was specifically asked by the FAO Finance Committee at its 63rd Session in September 1988 to review and report on the progress made by the Programme in their management of Development Projects, on which I reported in 1988. The results of my staff's review are at paragraphs 86 to 96.

5. My observations on all the matters contained in this Report, as well as a number of minor questions not reported herein, were communicated to the Organization and the WFP. They have confirmed the facts on which my observations and conclusions are based and provided explanations and answers to my queries.

6. I also reported separately in May 1990 (WFP/CFA: 29/P/7 Add. 2) on the Presentation of the WFP Financial Statements. The advice of the External Auditor was requested to ensure the Financial Statements 1988-89 were signed and submitted for external audit following the deliberations of the Advisory Committee on Administrative and Budgetary Questions of the United Nations (ACABQ); the 44th Session of the General Assembly of the United Nations; the Committee on Food Aid Policies and Programmes (CFAP) and the FAO Finance Committee, who commissioned an examination under Article 12.6 of the Financial Regulations. The WFP Financial Statements 1988-89 were presented to me for audit by the FAO Director-General on 9th August 1990.

OVERLAND TRANSPORT

7. During 1988-89 the WFP successfully moved 5.4 million tonnes of commodities for food aid programmes and emergency relief. All movements of food at some stage involve the use of overland transport, mainly from ports of entry. In some cases the overland transport is the responsibility of the recipient governments but, in others, the Programme provides resources to assist governments in moving the food. In 1988-89 the WFP's expenditure in this area amounted to over \$200 million.

8. The WFP's overland transport operations usually take the form of:

- competitive contracts with transport companies, from within the recipient or transit countries, contracted to move large ad hoc quantities of food; smaller and more regular consignments of food are moved by local transport agents appointed for at least one year;
- a grant to governments to reimburse part of the cost of food movements and storage within countries (ITSH);
- vehicle fleets operated by the WFP, often in conjunction with other relief agencies, in countries where there is not sufficient transport available to move large quantities of food;
- emergency logistics operations such as famine and disaster relief;

9. During 1989 and 1990 my staff reviewed the Programme's planning arrangements for the overland transport of food and examined the main approaches

outlined above. Their review concentrated on the procedures at both Headquarters and in the Field in four African countries. The Field visits provided my staff with an appreciation of the operational constraints, often of considerable severity, which face the Programme in its overland transport operations.

10. In the main my staff found that the Programme was achieving its objective of getting food to those in need often under difficult and dangerous circumstances. However, whilst I appreciate the need for operational expediency in certain circumstances, and recognise that transport arrangements are generally subject to ongoing scrutiny and improvements, my staff's examination suggests that procedures could be enhanced in a way that would further strengthen the efficiency of operations. The detailed findings of the review are at paragraphs 42 to 85 and my main conclusions and recommendations are set out below.

On Planning

11. The establishment of a Planning Committee has contributed to improvements in the overall planning process, although the nature of many emergencies often precludes detailed long-term planning. My staff's review suggests that the overland transport planning process could be further enhanced by:

- (a) more involvement of the Logistics Unit (responsible for overland transport) at an earlier stage in project design and ensuring that transport planning assumptions remain valid as circumstances change (paragraphs 49 to 52);
- (b) making more planning assumptions on the basis of the Programme's experience about delivery times for various destinations (paragraphs 53); and
- (c) building on current initiatives by developing standard computer packages for use in transport planning throughout the Field (paragraph 54).

On Competitive Contracts

12. The Programme's contract procedures were generally sound. Full consideration was given to price and delivery times at the tender stage. Where savings could be made contracts were normally being split between destinations and where possible economies of scale were being achieved by combining consignments. I particularly welcome the steps the Programme are taking to develop more standard

contract clauses governing tolerable losses and methods of payments. The Programme informed me that these arrangements, which were introduced in early 1990, will be closely monitored and clauses updated in the light of experience. There are a number of areas however, where existing practices might be improved. I recommend the Programme consider the following:

- (a) the scope for more involvement of Country Offices in the competitive bid exercise to tap local experience on the past performance of contractors (paragraph 57);
- (b) the enhancement of standard contract clauses by extending them to cover flexibility of loads and destinations, and contractors' reporting requirements. (paragraphs 59 and 60); and
- (c) the introduction of spot checks on selected contracts (paragraph 62).

On Local Agents

13. The use of local agents is a practical and cost effective approach to moving a large number of small consignments of food. In general the Programme's procedures were sound and I welcome the steps being taken to issue more standard agreements to agents. As with competitive contracts, however, the Programme should consider whether the procedures could be further enhanced by:

- (a) always reviewing agents' agreements at least once every two years to take account of changes in local circumstances, as well as monitoring the use of the new standard Agreements (paragraphs 59 and 64);
- (b) adopting a more consistent approach to the information requested from prospective Agents, including delivery times, to allow for better analysis of the bids (paragraph 65);
- (c) giving greater attention to the scope for splitting contracts between different agents in cases where savings might be attainable (paragraph 66); and
- (d) improving monitoring by requiring standardised periodic performance reports on agents by Country Offices (paragraph 68).

On the Internal Transport Storage and Handling Subsidy (ITSH)

14. Well established procedures have been developed for the payment of ITSH but my staff noted a number of operational weaknesses, in particular the lack of regular reviews of the rates on which the subsidy is based. I welcome the Programme's decision, taken in May 1990, to conduct a major review of the ITSH system (paragraph 72).

On Vehicle Fleets

15. The Programme faces considerable operational problems in running vehicle fleets, either independently or as a joint venture with other relief agencies. These problems not only relate to the geography of the countries the fleets operate in but also problems over vehicle compatibility, spare parts and staffing. Notwithstanding these problems the WFP have achieved the movement of considerable quantities of food. My staff found that the Programme was aware of the problems and was continually seeking remedies. There are two areas to which I recommend the Programme should devote further attention;

- (a) the completion of a good practice guide setting out the basic principles for running a vehicle fleet including cost monitoring on a vehicle by vehicle basis (paragraph 77); and
- (b) where the Programme is the sole operator of a fleet the operation should be managed by staff with relevant experience (paragraph 79).

On Emergency Logistics Operations

16. In the emergency logistics operation visited by my staff, Operation Lifeline Sudan (OLS), they found that, despite extremely harsh and dangerous circumstances the Programme had bettered its target of moving 100,000 tonnes of food. Although this operation has been completed a number of lessons can be learned from it. For this type of operation there might be long term benefits in considering the use of "start-up teams" (paragraph 85). Such teams would assist in establishing proper control over the operation from the outset. This, together with the more general introduction of standard instructions and reporting formats, of the type already developed for phase two of OLS would avoid the need to devise new systems each time an emergency arises (paragraph 84).

DETAILED FINDINGS

REVIEW OF INTERNAL AUDIT (OEDA)

Summary

17. Internal Audit provides an independent appraisal function for the review of systems of control and the quality of performance, as a service to management. The general provisions covering the work of Internal Audit are set out in the Financial Regulations. Under the Additional Terms of Reference governing External Audit I am required, to satisfy myself that "... internal controls including Internal Audit are adequate in the light of the reliance placed thereon".

18. In 1989 my staff carried out a major review of the WFP Internal Audit Unit (known as OEDA). My staff found that since it was established in 1985 OEDA has grown to become an integral and important part of the system of internal control. As a result, and in accordance with best professional practice, my staff were able to place reliance on its work in a number of important areas in carrying out their financial audit of the Financial Statements 1988-89. The results of the review were communicated to the WFP Executive Director in December 1989 who has as a result taken steps to introduce further enhancements in some areas. The results of my staff's review are set out in the following paragraphs.

Background

19. OEDA was established as a result of the Joint United Nations/FAO Task Force set up in 1985 to review aspects of the relationship between the FAO and WFP, within the framework of the WFP Basic Documents. Prior to 1985 the FAO provided Internal Audit services to the WFP. In the period 1985-88 the Unit's work was hampered by staffing difficulties. However, at the time of my review the Unit was at full strength, with three Professional and three General Service Staff. The Chief of OEDA reports directly to the Office of the Executive Director and an Audit Committee. The Chief of OEDA has the right of unrestricted access to the Executive Director. The Audit Committee's terms of reference are to provide additional assurance to Executive Management regarding the adequacy and standards of the Programme's audit services; the integrity of the financial and management information used in decision making; and the soundness of management procedures and controls. The Committee is chaired by the Deputy Executive Director and comprises various members of the WFP's Executive Management, as well as an external

consultant. The External Auditor has, on occasions, attended the Committee as an observer.

Standards and Training

20. The day to day work of Internal Audit is carried out in accordance with generally recognised international guidelines. From their review of OEDA working papers my staff found that the guidelines were generally adhered to and work was being carried out to a consistently high professional standard.

21. Generally the experience and qualifications of staff (three are qualified accountants) are sufficient to ensure that a professional service is provided. However, my staff noted that OEDA lack specialist expertise in the important field of computer audit. Given the increasing use of information technology within the Programme and its impact on internal control and the economy and efficiency of the WFP, my staff recommended that OEDA should strengthen its computer audit capability. The Audit Committee reconsidered the need for computer audit training in December 1989 and decided that auditors should continue to receive periodic training which would include the use of computers as an audit tool. Two auditors are to attend computer audit courses in late 1990. In the light of rapid changes in computer technology, if more highly specialised computer audit skills are required the Programme informed me they may, as appropriate, seek commercial assistance from one of the major accountancy firms.

Audit Planning

22. The effectiveness of the Internal Audit function is largely dependent upon the quality of the planning procedures. My staff found that OEDA procedures were of a good standard with a formal biennial plan produced and reviewed by the Audit Committee. This was supplemented by shorter term plans produced every six months which matched available resources to tasks and identified targets for the completion of individual audits. OEDA broadly achieved all the tasks and met the targets set out in the plans. At the operational level OEDA staff are generally given details of specific audit objectives before commencing work on an assignment.

23. One shortcoming in the 1988-89 plan was that it did not, in my view, make sufficient provision for a programme of Field visits, which is important if OEDA are to monitor more closely the Programme's global activities over an appropriate cycle. Field visits were undertaken but on an ad hoc basis. The Audit Committee, in the light of the improved staffing of OEDA, have taken steps to improve the

longer term planning of Field trips. These plans will retain some flexibility to ensure Internal Audit is always in a position to review the Programme's response to emerging and diverse needs. In addition, to facilitate and encourage a greater geographic spread of Field visits, the Committee decided that consideration should be given to having some audits conducted by commercial accountancy firms in any region where language could be a problem. It was also decided that an auditor should undergo a "full immersion" course in 1990 in one of the official languages, thereby further facilitating the geographic spread of audits.

24. The Programme have also taken steps to ensure the working arrangements of OEDA and the separate Evaluation Service, which is charged with evaluating development projects and emergency operations with a view to identifying areas for improving efficiency and effectiveness, complement each other. In this way any potential overlap is reduced to a minimum.

Audit Approach

25. A review of the audit tests applied by OEDA revealed a bias towards substantiation of individual transactions. Bearing in mind the need to review internal controls (paragraph 17) my staff felt that greater emphasis should be given to reviews of systems. If OEDA concentrate more on systems work the WFP would also benefit from a greater breadth of coverage from the combined services of Internal and External Audit. The Programme informed me that greater emphasis will be placed in the future, where appropriate, on systems audit and substantive testing will diminish. OEDA also propose to make more use of standard audit test programmes to ensure all audit objectives are consistently covered and to assist in the delegation of work to junior staff.

Reports

26. As a result of audit work undertaken in 1989 OEDA made in excess of 100 substantive recommendations which fell into the following categories:

Internal Controls	39%
Financial Matters and reconciliations	25%
Value for Money	18%
Procedures and Regulations	18%

Many of these complemented or reinforced my staff's own findings and, when fully implemented, should lead to improvements in internal control.

27. A review of the speed with which reports were issued following completion of an audit showed that

an average of 12 weeks elapsed before a report was officially released with a range of between one and 23 weeks. The Programme informed my staff that, since most auditees received a draft copy well in advance of official publication, any urgent remedial action could be taken immediately. Nonetheless, since official reports have the sanction of Executive Management, OEDA should aim to issue reports as quickly as possible upon completion of an audit. To assist in achieving this, OEDA now set a target date for the issue of the final report prior to commencing an audit. This should assist the Audit Committee in monitoring the operations of OEDA.

28. During 1989 the audited Divisions took an average of 16 weeks to provide formal replies to OEDA reports with a range of two to 33 weeks. My staff found that on only two occasions had a reminder been sent to the Division concerned. In seven cases, where replies had been outstanding for more than 12 weeks, no follow-up action had been taken. The Programme informed me that the delays in responding to OEDA reports arose because the two main Divisions involved faced additional workloads in 1989 arising from the implementation of new systems, assumption of new functions and cyclical peaks such as the preparation of the biennial budget. As a result of my staff's observations the Audit Committee decided that audited Divisions should be given a deadline by which to respond to OEDA reports. Cases of undue delay are to be brought to the attention of the WFP Deputy Executive Director or the Audit Committee as appropriate.

Systems Developments

29. An indication of the regard with which OEDA is held can be gauged from the extent to which it is involved on the Programme's standing committees. My staff found that OEDA is currently represented on five WFP committees including those concerned with commodity purchases, contracts and transport performance. Equally, the level of Internal Audit involvement in major system developments or changes in accounting methodology also provides a useful indicator. In this context OEDA were consulted on several occasions during the biennium about proposed changes to accounting procedures. However for systems changes of a more fundamental nature, such as the introduction of the new computerised accounting package (known as GLM) OEDA were not consulted during the early stages. The WFP informed me that now that staffing is not a constraint OEDA will be involved in all major system changes from the outset.

Monitoring

30. The Audit Committee is responsible for monitoring the work of OEDA. The Committee meets on a regular basis and has been a successful way of directing, monitoring and controlling Internal Audit in an international public sector organisation. I welcome the existence of an Audit Committee to ensure that Internal Audit's recommendations are acted on. Indeed, in my view, the Committee has enabled the WFP to take prompt action in the light of my staff's findings to introduce further enhancements to the work of the OEDA, as well as to develop its own monitoring role.

ACCOUNTING POLICIES

31. During the financial period 1988-89 some developments have been made to the accounting policies used by the WFP and to their application. These changes, on which my staff were consulted, are fully reflected in the Summary of Significant Accounting Policies and the notes to the Financial Statements and Schedules. Refinements to Accounting Policies form a normal part of the financial reporting process and are made with a view to enhancing the quality of the information contained in the Financial Statements, as well as to keep pace with changes in best professional practice.

32. The first change in the application of accounting policies, explained in note c to Statement 1, extends the use of Outstanding Obligations to Bilateral Activities. This has the effect of increasing the total Outstanding Obligations figure and reducing the balance held on behalf of bilateral donors. The other changes, both in policy and application, relate to the International Emergency Food Reserve (IEFR). Firstly, as indicated in note e to schedule 4, amounts transferred from the IEFR Fund to Statement II (Income and Expenditure) now include Outstanding Obligations. Secondly, as recorded in note a to Schedule 4, accounting for IEFR Cash Receivables now recognises that cash for transport only becomes due when called for. Previously, cash had been recorded as receivable when the commodity pledge was announced. All of the changes represent improvements in the presentation of the Financial Statements. The extension of Outstanding Obligations to both Bilateral Activities and the IEFR Fund ensures a greater degree of consistency between the different parts of the Financial Statements. The change in policy relating to IEFR Cash Receivables also represents a more prudent approach and permits a greater degree of accuracy in the estimation of sums owed to the WFP.

33. I also note that for the financial period 1988-89, the Programme has only included those transactions carried out at Headquarters on behalf of the World Food Programme's transport operations in Ethiopia (WTOE: Schedule 10). A similar approach has been adopted for the UNIFIL operation (Schedule 11). This is because these operations are run as cooperative ventures between the WFP and other relief agencies. The Programme informed my staff that the consolidated accounts and transactions of these operations are to be subject to a separate financial review as determined by their management boards, on which the WFP is represented.

VALUATION OF DONATED COMMODITIES

34. Since the inception of the WFP the range and quantity of donated food commodities pledged and received by the Programme has increased dramatically. In the period 1961-63 the Programme handled a total of 100,000 tonnes, most of which were cereal crops accounted for under a single type of pledge. By 1988-89, the total tonnage of commodities received by the Programme had risen to 3.6 million tonnes (excluding bilateral donations) valued at \$1,279 million recorded under 4 different pledge types (Table 1). In addition the Programme receives cash donations with which to purchase commodities.

Table 1: Analysis of Donated Commodities by Type of Pledge

1988-89

<u>Pledge Types</u>	<u>\$million</u>
Regular Pledges	987.5
Food Aid Convention (FAC)	8.9
International Emergency Food Reserve (IEFR)	235.7
Protracted Refugee Operations	46.9
Total	\$1,279.0

Source: Schedule 1 to the Financial Statements

35. The WFP General Regulations, originally developed in 1962, require that a nominal value is placed on the commodity pledge at the time of pledging and then adjusted at the time of delivery. The value of the commodity is based on the world market price or the nearest approximation thereto.

With the rapid growth in the quantity and variety of commodities, as well as the increase in the number of pledge types, it has become increasingly difficult for the Programme to estimate accurately the world market price prevailing at the time of delivery. This is especially the case for more unusual types of commodity.

36. As stated in the Summary of Significant Accounting Policies, accompanying the Financial statements, the WFP now utilises several different sources for valuation purposes. These include placing reliance on pricing statements submitted by donors and the use of grain prices promulgated under international protocols such as the Food Aid Convention (FAC). Recently, with the full implementation in 1988-89 of the World Food Information System (WIS), some commodities, especially those for emergency relief donated under the IEFR, are valued automatically by computer programme. Valuations are based upon prices input at the time a pledge is established which, for grain products, is usually the FAC price prevailing at the time the pledge is announced. Thus, the price per tonne would normally be the same for all shipments made under a given pledge. However, as a result of adjustments to the information held in the computer system values placed upon different shipments, within an individual pledge, can and do vary.

37. The current approach to pricing commodities imposes a significant administrative burden on the WFP. My staff estimated that, in 1989, personnel costs of some \$150,000 were incurred in recording and reconciling the Programme's records with statements of commodity values received from donors. Existing valuation policies can also increase the frequency of project budget revisions, again absorbing staff time and effort.

38. The prices attached to donated commodities are accounting estimates. Absolutely correct figures for accounting estimates are rarely possible. My staff therefore, in accordance with generally accepted accounting principles, exercise a fair degree of reasonableness when verifying that a sample of commodity values approximate to world market prices at the time the nominal value is calculated.

39. Nevertheless, my staff faced difficulties in verifying the nominal values placed on commodities, due to the number of different pledge types and the various approaches to pricing adopted by the WFP. This does not reflect any form of financial impropriety on the part of the WFP nor does it question the financial controls or well being of the Programme, since commodity values have no impact

upon the net deficit (or surplus) on the Income and Expenditure Statement for the period. It simply amplifies the problems faced by the WFP, which have increased as the Programme has expanded, in placing values upon donated commodities. My staff have satisfactorily verified a sample of commodity tonnages against the relevant pledges and supporting documentation.

40. The growth in the Programme's activities, coupled with the administrative burden imposed by the existing systems and the impact which applying different pricing policies to the various pledges has upon the financial statements, leads me to conclude that the WFP should consider undertaking a review of current commodity pricing practices. Such a review could consider whether it would be practical, bearing in mind the requirements of donors, to apply a standard estimated price to each commodity for accounting purposes. This review could also consider the desirability of including the value of donated commodities in the accounts as presented for external audit.

LOSSES

41. I have examined commodity losses during shipment not recoverable from carriers or underwriters to a total value of \$1,303,845, all of which related to shipments made before the end of 1985. I have also examined inventory losses and writes-off of the value of \$135,329. 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 Policies and Programmes (CFA). No cases of fraud, presumptive fraud or ex-gratia payments have been reported to me in accordance with Articles 10.3 and 10.4 of the Financial Regulations.

OVERLAND TRANSPORT

Introduction

42. During 1988-89 the WFP, despite facing considerable operational difficulties successfully moved 5.4 million tonnes of food provided by donors for food aid programmes and emergency food aid relief. This represents a 54 fold increase when compared to the tonnage transported during the first three years of the Programme's existence (1963 to 1966) and a 17 per cent increase over the tonnage moved in 1986-87. These figures serve to demonstrate the increasing pressures faced by the WFP in arranging for the transportation of food aid.

43. Overland Transport plays a key role in many food aid projects since, irrespective of origin, commodities are at some stage transported overland to the beneficiaries. In some cases this is exclusively the responsibility of the recipient government. In others, particularly in respect of landlocked and least developed countries, the Programme arranges overland transport or makes a grant towards the transport and related costs of the recipient government. In 1988-89 WFP's expenditure on overland transport exceeded \$200 million.

44. During 1989 and 1990 my staff, as part of the External Auditor's continuing review of the WFP's operations, examined the WFP's procedures and controls for overland transport. The examination was carried out at the WFP Headquarters, supplemented by visits to four African countries selected in consultation with the Programme.

Organization of the Transport Function

45. The WFP Transport Service, located at the Headquarters, has the responsibility for arranging movements of food aid. Its objective is "... to ensure that food aid is transported from donor to recipient countries in the overall most economic manner, taking into account the requirements and exigencies of the Programme's development and emergency projects." (Source: WFP Functional Statements). The Service is split into four separate units, one of which is responsible for Overland Transport and Logistics (the Logistics Unit). The activities of the Transport Service are subject to review by the Transport Performance and Review Panel.

46. The main activities of the Logistics Unit may be classified as follows:-

(a) Overland Movement of Food Commodities Through:

- **Competitive Contracts:** Individual contractors from within the recipient or transit countries, selected on the basis of competitive bidding organised by the Logistics Unit, are used to move large ad hoc consignments (paragraphs 55 to 62);
- **Local Transport Agents:** Appointed for extended terms of one year or more by the Logistics Unit, on a competitive basis, to move smaller and regular quantities of commodities as and when required (paragraphs 63 to 68);

- (b) **Internal Transport Storage and Handling Subsidy: (ITSH)** A grant paid by the Programme to certain governments to defray part of their transport and related costs for the movement of food (paragraphs 69 to 72);
- (c) **Vehicle Fleets:** Established, often in conjunction with other relief agencies, in countries where the infrastructure is not able to support fully the transport of large quantities of commodities (paragraphs 73 to 79);
- (d) **Special Emergency Operations:** Initiated when a particularly severe problem arises in any one region or country. The most recent example is Operation Lifeline in Southern Sudan (paragraphs 80 to 85):

Operating Constraints

47. To place my staff's findings in context I consider that it is important to bear in mind the main constraints under which the Programme operates. Recipients of food aid invariably live in some of the poorer and more remote parts of the world where transport systems are limited but food has to be moved quickly if the needs of the recipients are to be met. Thus, it may not always be possible to apply normal management procedures such as competition for contracts or load maximisation in the time scale and circumstances of the operation. In one of the countries visited, my staff found that food had to be transported across deserts where it was necessary to hire local guides owing to the lack of established routes. In another, the mountainous terrain and climate made routes impassable for all but the smallest vehicles. The overland movement of food can also be affected by government regulations on the use of transport.

48. The WFP staff and their contractors may face physical dangers especially in emergency situations. In recent years several food convoys in different parts of the world have been attacked and drivers killed. The Programme has also faced the problem of the forcible redirection of transport. In one incident a vehicle carrying 27 tonnes of food was highjacked by armed insurgents, whilst in another vehicles were commandeered to transport military personnel. Consequently, my staff were impressed by the commitment of the individuals involved, in what are often very difficult and dangerous circumstances.

Planning

49. As part of project planning the WFP consider the basket of commodities required. However, because the commodities or cash resources to purchase commodities come from voluntary contributions from over seventy governments and institutions, the Programme consider they are not always in a position to identify too far in advance the donors who will provide specific resources, the availability of commodities or the timing of arrival of consignments at ports. Therefore planning for overland transport cannot be viewed in isolation since it forms only the final link in a supply chain which usually commences with negotiations with donors, followed by the transport of the commodity by sea to a port of entry.

50. The Programme established a Planning Committee which first met in December 1986 and now meets on a regular basis. The Planning Committee responsibilities include the oversight of overall commodity planning. I recognise that for emergencies the role of longer term transport planning may be limited but for all other projects, which account for 70 per cent of total project expenditure, my staff considered there was scope for more involvement of the Logistics Unit at the project planning stage. This would, in my view, ensure that Overland Transport issues are always fully addressed at the earliest opportunity.

51. Until October 1989 the Logistics Unit had three full time professional staff which the WFP informed me limited the Unit's involvement in project design and assessment of grants to recipient Governments. However, the Programme has recently increased the complement of staff to five to cope with the rising workload.

52. In addition to the general responsibility for the movement of overland consignments the Logistics Unit are required to review different types of transport arrangements in recipient countries. The WFP told my staff that because of limited staff resources such reviews had not been done on an ongoing basis. The benefits that might accrue to the Programme from such reviews are illustrated by my staff's findings in two of the countries visited, where the concept of the Extended Delivery Point, by which food is transported beyond the borders of the recipient countries, had been introduced. In the first country certain underlying planning assumptions had been overtaken by events. Improvements in the road infrastructure made it feasible to move commodities directly to certain sub-stores instead of first being delivered to a network of main stores. Such direct movement might

reduce transport costs and the losses incurred each time food is loaded and unloaded (known as double handling). In the second country the Programme's plans to avoid double handling by delivering directly to locations within the country had been negated because of restrictions on foreign vehicles. Whilst I recognise that the global scale of overland transport operations make it necessary to target limited staff resources on priority areas I consider the Programme would benefit from drawing up a longer term plan for ensuring reviews are conducted in all recipient countries over an appropriate cycle. In this way transport planning assumptions can be updated in the light of changing circumstances.

53. From my staff's examination it appeared that insufficient time was being allowed for the complex process of commodity sourcing and transportation. The average time allowed from the date a transport request was initiated until the time the commodities were required at the project was 100 days. However, the actual elapsed time was generally much greater. My staff considered that more use could be made at the planning stage of the Programme's experience of the actual times taken for delivering different types of commodities from various sources to particular destinations.

54. In all of the countries visited by my staff the WFP's Field staff provided training to national staff on project implementation. In addition, to improve the distribution planning process, the Programme's staff in two Country Offices had developed computer software packages designed to assist in planning distributions for projects such as school feeding where many hundreds of delivery sites are involved. These packages were of great assistance in local transport planning and I recommend the Programme should consider the case for developing a basic standard package for worldwide use.

Competitive Contracts

55. For commodity consignments exceeding 1000 tonnes it is normal practice for the Logistics Unit to request bids from contractors known to operate in the region in question, some of whom sub-contract out the work. During 1988-89 the number of contracts and tonnages of commodities moved overland in this fashion was as follows:

Table 2: Analysis of Competitive Contracts by Region 1988-89

Region	Number of Contracts 1988/89	Tonnage Transported ('000s)	Cost \$ million
West Africa	26	80.5	8.0
East Africa	27	71.9	5.9
Southern Africa	64	348.3	24.9
Latin America	4	8.6	0.5
TOTALS	121	509.3	39.3

56. My staff found that the Programme, subject to the information available, generally combined consignments and thus benefited from economies of scale. They also found that there was good day-to-day liaison between the Logistics Unit and the other WFP Headquarters branches involved. The Unit's normal procedure for appointing contractors is to send telexes inviting selected firms to bid and, after review of the bids received, notifying the successful bidder by telex.

57. My staff examined a sample of 25 invitations to bid to identify the terms on which contractors were appointed and the criteria employed in their selection. In all the cases examined the major determinant was price with the lowest bidder being selected in 23 out of 25 cases. Where different delivery locations were involved contracts had been split if significant savings could accrue. In addition the Logistics Unit had also reviewed the contractor's estimate of delivery time in the context of operational requirements. However, my staff noted that there was scope for Country Offices to play a greater role in the appointment process, as they are in a good position to provide up to date information on the quality of existing contractors' services and other local knowledge of contractors which would not necessarily be readily available at Headquarters. The WFP consider that Country Offices, through their day to day contacts with Headquarters, are already involved in the selection of contractors to the extent necessary. Due to the large number of deliveries under some contracts and because Country Office staff are not permanently represented at all destinations, the WFP do not consider it is practical to maintain a comprehensive record of contractors' performances for all consignments, but the Programme will endeavour to do so in most cases. Nevertheless, it appears to me that improvements could be made in the maintenance of records on the past performance of contractors. This could assist in the evaluation of future bids.

58. My staff noted that the terms and conditions of competitive contracts varied considerably and showed a wide range of contractual practices. Firstly, the levels of loss which the Programme would tolerate without penalising the contractor ranged from 0.5 to 2 per cent, partly reflecting the particular circumstances faced by the contractor. Secondly, payment terms varied between 25 and 50 per cent being paid in advance and interim payments ranging from nothing to 50 per cent depending on the total contract value. Thirdly, clauses were not included which financially penalised the contractor for failure to deliver (subject to events outside his control) within the time scale agreed. My staff found that in a number of the cases examined contractors had not completed the delivery within the terms of the contract. Fourthly, no provision was made for varying the quantities of food to be delivered to individual locations to allow for changing priorities, which inevitably arise when there is a long period between the letting of the contract and delivery of food. In one case examined food was delivered to destinations where it was not needed most and extra costs for further redistribution were incurred. Finally, the need to comply with the WFP reporting requirements was not always stipulated in the contract.

59. The Programme told my staff that they are taking steps to adopt a more consistent approach to setting contractual terms and, in February 1990 introduced a standard telex format for invitations to bid. This contains standard contract clauses covering tolerable losses and payment procedures. Although penalty clauses are now included in certain contracts the WFP consider that contractors often work in difficult conditions and that if they always had to protect themselves against potential financial penalties the transport costs to the Programme might increase. Furthermore, the WFP consider the contractor's commercial standing in most recipient or transit countries deters them from breaching the terms of contracts for fear of losing subsequent business. The Programme informed me they will be closely monitoring contract clauses to ensure they remain relevant and up to date. They also informed me they will consider the need for contracts to have sufficient flexibility to ensure that changes to destinations can be readily made.

60. The Programme has instituted a system whereby contractors are required to report regularly by telex. The data required, which is entered into the computerised management information system, known as WIS, includes information on when consignments were forwarded and the date on which transportation was completed. However, as indicated in paragraph 58

above, these information requirements are not always set out in the contractor's terms and conditions of appointment. I recommend that contracts should always include a reporting requirement to assist the WFP in monitoring contractors' performance.

61. The Programme confirm the terms and conditions of the contract in the telex accepting the contractor's offer. This now normally takes the form of a simple reference to the conditions set out in the invitation telex (paragraph 59) as occasionally modified by the contractor's bid. Appropriate information on the contracts should be made available to all appropriate local Country Offices to assist them in the closer monitoring of contractors' performance. The Programme informed me that steps are being taken to ensure Country Office staff are well informed of appropriate contractual conditions.

62. In 1985 a Transport Performance Review Panel was established to "... assure itself that ... services have been purchased ... in a manner which is in accordance with normal commercial practice and also efficiently meets the transportation requirements of the Programme". (Source: Terms of Reference). It is evident from my staff's Field visits that the work of the Panel could be enhanced if occasional and detailed spot-checks of contractors' performance were made by suitably qualified WFP staff or local firms of accountants.

Local Transport Agents

63. For consignments of less than 1000 tonnes the WFP appoints local transport agents, who in some cases sub-contract out the work. During 1989, the Programme had a total of 22 agents in the following regions:

Table 3: Location of Local Transport Agents 1989

Region	Number of Agents
Africa	18
South East Asia	1
India	1
South America	2
TOTAL	22

64. Appointments are normally reviewed every one or two years, at which point, the Programme invites bids from other agents who may be interested. However, my staff identified two instances where the arrangements had not been reviewed for 7 years; one

of the agents was used regularly to move a substantial tonnage of commodities. The Programme is aware of this latter case and a review was undertaken in April 1990. The agent was reappointed on the basis of satisfactory performance in the past and the lowest bid. My staff were informed that the enhanced staffing of the Logistics Unit (paragraph 51) will enable more consistent and regular reviews to be undertaken for all agency appointments in the future. I recommend that such reviews should take place at least once every two years so that full account can be taken of any changes in local transport circumstances.

65. My staff reviewed 10 local agent appointments made during 1988-89. Generally procedures are similar to those used for competitive contracts (paragraphs 57 and 58) with invitations to bid being sent out by telex. Prior to this, questionnaires are sent to agents wishing to be considered for transport work, to establish the credibility and capacity of the company concerned. My staff found that the information requested from prospective agents varied depending on the Logistics Officer involved and his knowledge of local conditions. It appeared to my staff that more accurate and up to date information on the estimated throughput for each destination, together with a more consistent approach to the information requested, particularly on delivery times, would assist the Programme in selecting the most appropriate bid.

66. In selecting local agents, the Programme generally opted for the lowest bid. My staff identified instances where different contractors were cheaper for particular destinations or commodities and more expensive for others. In five of the agency appointments reviewed, my staff calculated that savings could have been made if contracts had been split between different agents for the various locations within a country. Although arrangements for splitting appointments might increase administrative costs these could be outweighed by possible savings. I recommend that such arrangements should always be considered when appointing agents. Although the Programme informed my staff that they do split a few routes within a country they consider that the opportunities for splitting agency awards are limited. This is because some contractors are only prepared to service some difficult locations if they can also work on more straightforward and profitable routes. Furthermore, the Programme informed me that if consignments arrive at ocean ports under a single Bill of Lading, the basic document for port and customs clearance, it is more practical and cost-effective to arrange unloading and delivery through one agent.

67. The examination of the contractual arrangements with agents also revealed a range of practice similar to that noted in connection with competitive contracts (paragraphs 58 and 59). In addition prospective contractors were not generally asked to quote estimated transit times. I welcome the steps recently taken by the WFP to introduce standard contract terms similar to those used for competitive contracts, although I note that only limited use is to be made of financial penalty clauses (paragraph 59).

68. The system for monitoring agents is also very similar to that used for competitive contracts (paragraph 60) with agents generally required to provide progress reports to the WFP. However, no formal requirement exists for Country Offices to report on the performance of agents. Such reporting might enable the Programme to take more hastening action where delays are occurring and also assist future appointment exercises. My staff noted that some Country Offices do not always receive sufficient information on the appointment of agents and are not therefore in a position to monitor performance against contracts. The Programme have informed me that they are taking steps to remedy this situation.

Internal Transport, Storage & Handling Subsidy (ITSH)

69. Under a scheme approved in 1974 the WFP can pay a cash subsidy to Least Developed Countries to cover part of the costs of internal transport, storage and handling (ITSH). The subsidy is based on tonnages of commodities moved. In 1988-89 the Programme budgeted around \$72 million for ITSH expenditure in some 45 countries. In his report on the Financial Statements 1982-83, my predecessor concluded that the ITSH rates in 3 African countries were out of step with the market and that ITSH costings should be more closely monitored.

70. As noted by my predecessor, the high levels of inflation, coupled with swiftly changing circumstances in many Least Developed Countries, can lead to the assumptions underlying ITSH rates becoming quickly outdated. A review of non-emergency projects to ascertain the frequency with which ITSH rates were being revised, gave the following results as at March 1990:

Table 4: Revision of ITSH Rates

Years since previous Revision	Number of Projects
1 -2 Years	28
2 -3 Years	19
3 -4 Years	17
More than 4 years	28
TOTAL	92

71. Table 4 shows that rates are still not being updated as frequently as might be expected. The Programme informed me that this was due to limited staff resources. Normally, ITSH rates should be reviewed annually or, as a minimum, each time a project budget is revised. Failure to do so can have practical implications for project implementation. For example in one country, despite transport cost increases of 22 per cent in 1989 alone, a project ITSH rate had not been revised for some time. Indications were that the prevailing ITSH rate could be as much as 40 per cent understated.

72. Failure to review subsidy rates can also, as noted by my predecessor, give rise to substantial overpayments. In one country visited the WFP had already identified that delays in reviewing activities financed from ITSH funds led to significant over funding. The WFP recognises that some of the ITSH rates need reviewing and in May 1990 decided that a major examination of the entire ITSH system is now due in the light of experience. I trust this study will address, for ITSH or any successor system, the need for regular reviews of rates, together with the levels of subsidy and the circumstances in which payments can be made.

Vehicle Fleets

73. In acute emergency situations the infrastructure in some countries is not sufficient to support the transportation of large quantities of food aid overland. In these circumstances the WFP is sometimes called upon to establish a local vehicle fleet. These are either operated exclusively by the Programme or in cooperation with other relief agencies. During 1988-89 the WFP was involved in three operations of this kind, two of which were joint ventures with other agencies. One of these, with an annual turnover of \$21 million and assets valued at \$30 million, had successfully moved by 1989 in excess of one million tonnes of food aid despite considerable operational constraints.

74. In operations of this type the Programme is dependent on the generosity of donors in providing vehicles and spare parts. Whilst problems are rarely encountered in obtaining equipment, the multitude of sources from which it is provided means that fleets often comprise numerous different vehicle types. Some of these are, on occasions, unsuitable for the job they are expected to perform. The wide range of vehicle types also creates maintenance and repair problems, as well as giving rise to extremely extensive and costly stores inventories with the concomitant risk that spare parts may become obsolescent. In one operation, the value of obsolescent spare parts was recently estimated at \$1.5 million. The Programme informed my staff that the bulk of these spare parts were provided to the Programme with the donated vehicles. In such situations the Programme aims to recover some of the costs by the sale of the parts on the open market. The problems are exacerbated in some areas by shortages of skilled labour to manage, drive and maintain the fleets and by the difficulties of getting spare parts to the countries concerned.

75. As vehicle fleets are usually established in response to an emergency situation the life span of the project is not always clear at the outset. The WFP consider this imposes a limitation on their ability to take longer term repair and maintenance decisions and contributed to the serious deterioration in the condition of the two African fleets.

76. During 1989 the Programme carried out separate reviews of the two African operations. The reviews were initiated because the Programme was aware of the problems with the fleets and wanted to identify improvements before deciding on a request from one Government to extend assistance for a further 3 years. In the other case the review was initiated by the WFP when it became clear that an emergency would not be likely to recur and a decision on the disposal of the vehicles would be required. The reviews noted several common areas of weakness, which were borne out by my staff's examination of one of the Operations. These are summarised below:

- (a) lack of cost monitoring on a vehicle by vehicle basis, which hindered repair and replacement decisions being made on an informed basis;
- (b) poor and costly procurement procedures for spares and fuel. In one operation, the lead time from the identification of a need for spares to placing the order was up to 2

months with the entire procurement cycle lasting 6 months on average. This contributed, together with the harsh and difficult environment, to the fact that 38 per cent of the fleet visited by my staff was off the road; whilst for the other fleet the figure was 26 per cent; and

- (c) insufficient attention was paid to training to help meet shortfalls in skilled labour arising from high staff turnover associated with working in harsh and dangerous conditions.

77. In 1987 the Programme commenced work on producing guidelines for running vehicle fleets but finalisation of the document has been delayed due to the need to transfer experienced staff to work on other higher priority emergencies. My staff felt that improvements could be brought about if a good practice guide were to be available for use in operations of this kind. I recommend steps are taken, as soon as practicable, to complete the guidelines.

78. The operation visited by my staff consisted of a fleet of 63 vehicles and trailers, located at key points within the country and run by the WFP in collaboration with the recipient government. The fleet had initially been set up during the 1984-85 African famine but is now primarily used to move food for non-emergency projects and bilateral donors. In addition to the general conclusions common to fleet operations, the work carried out by my staff led them to conclude that the management of this operation had been neglected.

79. Since 1986, the fleet had been run by staff in the local WFP Country Office, none of whom had experience in managing an operation of this kind. My staff found that the Programme was, on occasions, paying for vehicle running costs (including salaries) and then when the fleet was used to move commodities, paying the government the commercial tariff for the use of the vehicles. The Programme informed me that this situation arose because of the overriding need at the time to deliver food quickly and they did not wish to be hindered by protracted negotiations on cost sharing. As soon as the situation permitted the payment methods were renegotiated. My staff concluded that had the WFP appointed a person with more relevant experience to run the operation some problems may have been overcome and the costs of running the fleet reduced.

Special Emergency Operations

Operation Lifeline Sudan (OLS)

80. Several times in recent years, emergency situations have arisen which require the mobilisation of vast resources in order to combat famine and starvation on a large scale. On these occasions the WFP invariably plays a key role. During 1988-89 a particularly severe emergency arose in Southern Sudan and Operation Lifeline Sudan (OLS) came into being. An international appeal was made to generate both funds and commodities and a major relief operation mounted with the main objective of moving 100,000 tonnes of food to those in greatest need before the onset of the rainy season. In the event, a total of 107,000 tonnes was moved and the objective of saving many people from certain starvation was achieved.

81. In this operation the WFP was charged with coordinating and arranging the transport, distribution and monitoring of food aid. Some 100 persons had to be identified and employed within a 30 day period to make the operation effective. As with many emergencies OLS was fraught with operational difficulties. Food was moved along routes where the warring factions had agreed upon a cease fire, referred to as corridors of tranquillity. In addition to physical dangers, the Programme was also faced with moving food across very difficult terrain.

82. To gain a better understanding of the problems faced by the WFP in situations of this kind, and to assess the procedures used in implementing such a time-critical operation, my staff visited the two main locations from which OLS had been controlled. An indication of the difficulties with which the operation was beset can be gauged from the fact that, during my staff's visit, United Nations staff were evacuated from areas in Southern Sudan.

83. In setting up an operation such as OLS speed is of paramount importance if its objective of providing food aid quickly to the emergency areas is to be achieved. A wide range of transport was needed in this operation including leased trucks, river barges, aircraft and railways. In such circumstances it would be unrealistic to expect highly regulated control systems to be established and operated. My staff were therefore not surprised to find that in both of the locations they visited control risks had to be taken and that contracts were too often weighted in favour of the contractors and corners were being cut, sometimes resulting in additional costs. In one case legal action is now

having to be taken to recover advances made to a contractor.

84. My staff concurred with the findings of consultants employed by the WFP to look into the problems of control in OLS. The main conclusions were that improvements in control could be achieved if:

- (a) guidance on the minimum level of contractual procedures was developed for the use of Emergency Operations Staff; and
- (b) a standard package of desk instructions, job descriptions and a simple system of accounting and stock control was developed for use by temporary employees unfamiliar with the Programme's procedures and controls.

Some of the documentation under (b) above has now been written and I trust the Programme will continue with their work to ensure that future emergency operations will have the advantage of such standard packages and guidance.

85. My staff found that lack of suitably qualified staff has often created problems for the Programme in implementing operations such as OLS. In the past WFP staff involved in emergency operations have made a case for the establishment of specialist "start-up" teams, comprising groups of individuals with experience in each of the areas vital to an emergency logistics operation. Establishment of such teams coupled with issuance of standard but flexible procedures, may go some way towards ensuring even smoother and more efficient implementation of future emergency operations. The WFP informed me that whilst the idea of specialist "start-up" teams is kept under consideration, the introduction of such teams is considered to be very costly and beyond the WFP's current financial resources.

FOLLOW-UP OF EXTERNAL AUDITORS REPORT 1986-87 ON THE MANAGEMENT OF DEVELOPMENT PROJECTS

86. In my Report on the WFP Financial Statements, 1986-87, I drew attention to the problems experienced by the Programme in their management of Development Projects and to the steps the Programme was taking to overcome them. Although it is my policy to follow-up the Programme's response to my observations and comments, with a view to further report if necessary, I was specifically asked by the FAO Finance Committee at its 63rd Session in September 1988 to review and report on the progress

made by the Programme. The results of this review are set out in the following paragraphs.

87. My staff's review was restricted to interviewing personnel at the Programme's Headquarters in Rome, reviewing the procedural changes that have been made and examining data held on the computerised management information system (WIS). Field visits were not undertaken for this exercise because of the costs involved, and therefore the WFP's response to my observations on the implementation of Generated Funds projects have not been reviewed. This aspect will be covered as part of future field visits undertaken by my staff.

88. In my 1986-87 Report I recognised that the Programme operated many diverse and innovative Development Projects, often in difficult circumstances and remote locations, and was responsive to the need to remedy procedural weaknesses as they were identified. In 1988-89 the WFP expenditure on 270 such projects was \$1,148 million, comprising \$904 million in donated commodities and \$244 million in cash.

89. The revised project cycle introduced in 1986 to improve the quality and implementation of projects by a more critical process of project preparation and appraisal has been further modified. These modifications were reported to the CFA in December 1989 and will shortly be disseminated to Country Offices in interim form as the Project Cycle Design Manual. The modifications include provision for the preparation of an informal Country Strategy Outline for each country, analysing the problems and opportunities faced in implementing particular types of projects. The Country Strategy Outline broadly reviews the current and past performance of projects and sets that within the context of the development priorities of the Government, total aid flows and the economic and financial position of the country. The Country Strategy Outline is intended to determine priority areas for food aid, and to facilitate the identification of new and better projects. The balancing of resource allocations between countries has also been reviewed by the Programme and new flexible procedures which take account of a wider range of factors are now in place.

90. In my previous Report I noted that the Programme intended to achieve project cycle improvements without increasing the length of time taken between the initial request for assistance and the start of commodity distribution. From the data held at Headquarters my staff noted that the average elapsed time from request to distribution has remained at 22 months. The Programme told my staff

that in practice the project cycle requirements were but one factor out of several which determine this average elapsed time. Other factors include first of all the availability of commodities and, very importantly, the speed with which recipient Governments carry out the necessary arrangements before being able to furnish the Programme with an acceptable Letter of Readiness.

91. In my 1986-87 Report I noted that the WFP were reviewing project monitoring and reporting arrangements. However, progress to date has been slower than expected on the overall review of reporting. The WFP has now drafted terms of reference for the review and in July 1990 were in the process of identifying a suitably qualified Consultant. My staff were told that the review is planned to start in late 1990 and report in 1991.

92. Although there has been an overall improvement since 1987 in the receipt of Quarterly Progress Reports from governments, delays are still being experienced. These reports should be submitted for each project within 60 days of the period end, recording details of commodities received, distributed and held. At the end of December 1989, 123 reports from 270 projects had been outstanding for longer than 90 days. Also, independently certified annual accounts for projects had not been submitted within the statutory 90 days of the period-end for 201 projects. The Programme consider that in view of deficiencies in the structure and content of current progress reports it would be more desirable to institute a formal hastening procedure after the new reporting system had been designed and set in place; nevertheless the Programme has asked Country Offices to approach the governments concerned and to request that they submit the outstanding progress reports on project performance and annual audited accounts promptly. Indeed payment of ITSH for transport costs (referred to in paragraphs 69 to 72) is only paid to recipient Governments on receipt of Quarterly Progress Reports. Delays in the production of Quarterly Progress Reports, my staff found, were preventing some governments claiming reimbursement for costs already incurred.

93. In my 1986-87 Report I observed that monitoring of project expenditure is clearly an essential element of project control and that in my view the Programme should hasten its consideration of reporting requirements, taking into account the interests of the Programme itself and the capabilities of the recipient governments responsible for providing periodic reports. I trust that these matters will be considered as part of the

review of monitoring and reporting referred to above.

94. In 1988 I reported that slow progress was being made in introducing enhanced monitoring and evaluation systems into projects, with only 23 projects having some form of system. Between 1986 and the end of 1989, in addition to standard progress reporting, on-site supervision and periodic full-scale project evaluations, 53 projects were approved with built-in financial provision for more intensive monitoring and evaluation activities. As a result of the WFP's financial and technical support for the design and implementation of more intensive monitoring and evaluation measures, systems are now operational in over 40 projects. The WFP now has an advisor in its Project Design Service with responsibility for advising and assisting both the Headquarters project management staff and the Country Offices in monitoring and evaluation. The 1990-91 budget includes provision for a further post to be established. The current emphasis is to ensure adequate progress monitoring in all projects, as well as to put in place in selected cases mechanisms (i.e. the monitoring and evaluation systems) for ongoing evaluation of project effects. Increased attention is also being paid to the training of nationals to maintain monitoring and evaluation systems.

95. In addition to monitoring and evaluation activities, the WFP undertakes independent evaluations of projects. The Evaluation Service carried out 37 evaluation missions covering 45 projects during the biennium. The WFP informed my staff that this fell short of the target of 40 due to staff turnover. However, the Service consider that they will be in a position to carry out 40 missions during 1990-91. There were 8 ex-post, thematic, strategic or sectoral evaluations carried out or initiated during the period with reports made, or to be made, to the CFA.

96. The above paragraphs show that the Programme has made progress in meeting the problems highlighted in my 1986-87 Report on the Management of Development Projects, has improved systems and procedures and strengthened the Evaluation Service. The review of project monitoring and reporting arrangements has been delayed and is now expected to be completed in 1991. In view of the importance of reporting arrangements in the monitoring and control of projects I recommend that every effort be made to prevent any further slippage of this review.

ACKNOWLEDGEMENT

97. I wish to record my appreciation for the cooperation and assistance extended to me by the officers of the Organization and the WFP throughout the biennium.

JOHN BOURN
(Comptroller and Auditor General
United Kingdom)
External Auditor

13 September 1990

OPINION OF THE EXTERNAL AUDITOR

To: The Conference of the Food and Agriculture Organization

I have examined the following appended financial statements numbered I to II, and relevant schedules of the World Food Programme for the financial period ended 31 December 1989, 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 1989 and the results of the operations for the period then ended; that they were prepared in accordance with the stated accounting policies; and that the transactions were in accordance with the Financial Regulations and legislative authority.

JOHN BOURN
Comptroller and Auditor General
United Kingdom
External Auditor

13 September 1990

FINANCIAL STATEMENTS OF THE WORLD FOOD PROGRAMME

FOR THE FINANCIAL PERIOD 1988-89

ENDED 31 DECEMBER 1989

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:

Frederic A. Heim

Frederic A. Heim
Director
Financial Services Division

Eduard Sacuma

Eduard Sacuma
Director-General


FINANCIAL STATEMENTS OF THE WORLD FOOD PROGRAMME
FOR THE FINANCIAL PERIOD 1988-89
ENDED 31 DECEMBER 1989

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



JAMES INGRAM
EXECUTIVE DIRECTOR, WFP

EDOUARD SAOUMA
DIRECTOR-GENERAL, FAO

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. FINANCIAL PERIOD

The financial period of the Programme is a biennium and consists of the two years ended 31 December 1989. It includes pledges for the current pledging period ending 31 December 1990.

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 United States 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:

- (i) uncollected pledges and contributions, where they are credited or charged to the Operational Reserve; and,
- (ii) Extra Budgetary Resources, where they are credited or charged to the related projects.

4. CASH AND ACCRUAL BASES 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) i) Regular Pledges

Resources are recorded as receivables when pledged.

These receivables are offset by the operational reserve appearing with liabilities.

Pledges are recognised as income when the cash and commodity contributions are received.

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

The value of commodities received against the pledges is based initially on estimates, which are adjusted to actual values on receipt of accounting documentation from donors. Until such documentation is received the accounts containing outstanding pledges relating to prior pledging periods cannot be closed out.

ii) Food Aid Convention

Commodities are valued at prices determined in accordance with the Convention for each crop year. Cash pledges to cover freight costs are at a fixed rate determined by the Convention.

iii) Protracted Refugee Operations

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 or at FAC prices for the crop year for which the contribution is announced.

(b) International Emergency Food Reserve

Commodity contributions are recorded as receivables when they are announced on an annual basis and are treated as income when received. Cash contributions are recorded as receivables when called for, treated as liabilities on receipt and are recorded as income when spent.

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.

(c) Extra Budgetary Resources

The major categories include Bilateral Donations, Non-Food Items Sub-Trust Funds, Contributions to special operations and the Junior Professional Officers scheme.

Contributions are recorded as income to the funds when received and expenditure is stated on an accrual basis.

(d) Other

- i) Contributions negotiated with recipient governments towards meeting the Programme's local operating costs are recorded on a cash basis.
- ii) Miscellaneous Income is recognized on a cash basis except for bank interest and investment income which are accrued as income in the year to which it relates.

The value of commodities received against the pledges is based initially on estimates, which are adjusted to actual values on receipt of accounting documentation from donors. Until such documentation is received the accounts containing outstanding pledges relating to prior pledging periods cannot be closed out.

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Commodities are valued at prices determined in accordance with the Convention for each crop year. Cash pledges to cover freight costs are at a fixed rate determined by the Convention.

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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.

(c) Extra Budgetary Resources

The major categories include Bilateral Donations, Non-Food Items Sub-Trust Funds, Contributions to special operations and the Junior Professional Officers scheme.

Contributions are recorded as income to the funds when received and expenditure is stated on an accrual basis.

(d) Other

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

ii) Miscellaneous Income is recognized on a cash basis except for bank interest and investment income which are accrued as income in the year to which it relates.

- (e) 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 from;
 - binding contracts or purchase orders made during the current biennium;
 - subsidies relating to Internal Transport, Storage and handling costs (ITSH), which are assessed, based on the date of issue of the Bill of Lading;
 - freight charges which are assessed based on the acceptance of a booking proposal or the fixture of a chartered vessel at 31 December;
 - (iii) disbursements involving over-expenditure with regard to amounts reported in the previous biennium as outstanding obligations.
 - (iv) a charge to cover administrative services provided to the Bilateral and Special Operations, and the Junior Professional Officers' programme.
- (f) The cost of equipment for the Programme and Sub-Trust Funds is charged to expenditure when purchased. It is included in the Statement of Assets and Liabilities at a nominal value of \$1.
- (g) Demurrage costs are accounted for on an accrual basis.

5. STAFF COSTS

Staff costs are charged to Programme Support and Administrative Costs and to Support Cost Funds.

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.

6. CURRENCY VARIANCES

Staff and Non-Staff Costs

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, and, gains or losses arising from non-staff costs incurred in currencies other than the US dollar, where identified, are separately disclosed in the Statement of Income and Expenditure.

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1989

STATEMENT I

	At 31/12/1989 Sm.	At 31/12/1987 Sm.
ASSETS		
<u>Liquid Assets</u>		
Cash at banks, in hand and in transit	5.0	5.6
Bank deposits and interest-bearing bank accounts	<u>246.9</u>	<u>197.3</u>
	<u>251.9</u>	<u>202.9</u>
<u>Accounts Receivable</u>		
Pledges and Contributions uncollected from Donors: Eighth to Thirteenth Pledging Periods (Schedules 2.1 to 2.4)	666.6	781.2 a
Protracted Refugee Operations (Schedule 2.5)	25.9	-
Food Aid Convention Contributions (Schedule 3)	4.1	4.0
International Emergency Food Reserve Contributions uncollected from Donors (Schedule 4)	35.1	168.2
Fund Balance (Schedule 4 concluded)	<u>18.4</u>	<u>-</u>
	<u>750.1</u>	<u>953.4</u>
Other Accounts Receivable	28.7	69.6
Accrued Interest	3.0	3.4
TOTAL ASSETS b/	<u>1 033.7</u>	<u>1 229.3</u>
LIABILITIES		
Accounts Payable	21.4	10.8
Outstanding Obligations	136.1 c/	95.8
International Emergency Food Reserve Fund balance (Schedule 4)	-	13.8
Sub-Trust Funds (Schedule 7)	5.5	10.6
Africa Task Force (Schedule 8)	1.5	0.1
Bilateral Cash Donations (Schedule 9)	66.6	61.8
Special Emergency Operations in Africa (Schedule 10)	6.3	9.0
Afghanistan Operation (Schedule 11)	8.5	-
Junior Professional Officers Scheme (Schedule 12)	1.3	1.2
Other Funds (Schedule 13):		
Insurance Funds	0.9	1.0
Support Costs Levy	6.8	5.2
Working Capital Fund	<u>1.0</u>	<u>1.0</u>
Sub-Total	<u>255.9</u>	<u>210.3</u>
Operational reserve equalling total uncollected balances of pledges and nominal value of furniture, equipment and vehicles b/	<u>731.7</u>	<u>953.4</u>
TOTAL LIABILITIES	<u>987.6</u>	<u>1 163.7</u>
Excess of Assets over Liabilities	<u>46.1</u>	<u>65.6</u>
Represented by:		
Surplus brought forward from previous biennium	65.6	75.2
Less:		
Prior period adjustment d/	5.0	-
Add:		
Credits in respect of prior periods expenditure (Programme Support and Administrative Costs)	0.2	0.3
Less:		
Excess of Expenditure over Income for 1988-89 (Statement II)	<u>14.7</u>	<u>9.9</u>
TOTAL	<u>46.1</u>	<u>65.6</u>

a/ Includes Fifth to Twelfth Pledging Periods.

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

c/ Includes obligations for Bilaterals totalling \$ 19.7 million reflected for the first time in this biennium (see Schedule 9).

d/ Relates to exchange rate differences on Extra Budgetary activities previously credited to Miscellaneous Income and now transferred to the relevant fund.

STATEMENT OF INCOME AND EXPENDITURE (COMMODITIES AND CASH)
OF THE GENERAL RESOURCES OF THE PROGRAMME FOR THE FINANCIAL PERIOD 1988-89

	<u>1988-89</u> \$m.	<u>1986-87</u> \$m.
<u>Income</u>		
Contributions (Schedules 2.1 to 4):		
Seventh to Eleventh Pledging Periods (1977-86)	52.7	783.2
Twelfth Pledging Period (1987-88)	813.5	361.1
Thirteenth Pledging Period (1989-90)	460.1	-
Protracted Refugee Operations	67.1	-
Food Aid Convention (1980-90)	15.0	
<u>Less: Allocation for Support Costs</u>	<u>0.2</u>	
	14.8	17.0
International Emergency Food Reserve	326.9	272.6
Recipient Governments Contributions towards Local Operating Costs	2.2	2.0
Net Miscellaneous Income	22.3	39.1
Transfer from Other Funds	-	0.2
Savings arising from favourable currency variances on Programme Support and Administrative Costs ^{a/}	<u>2.1</u>	<u>-</u>
Total Income	<u>1 761.7</u>	<u>1 475.2</u>
<u>Expenditure:</u>		
Development Projects	1 148.4	1 009.0
Protracted Refugee Operations	54.0	-
Emergency Operations:		
General Resources ^{b/}	122.1	
International Emergency Food Reserve	<u>314.8</u>	
	<u>436.9</u>	<u>358.4</u>
Total Project Expenditure (Schedule 5)	1 639.3	1 367.4
Programme Support and Administrative Costs (Schedule 6)	134.0	108.2
Allocation to Non-Food Items Sub-Trust Funds	3.0	2.3
Losses arising from unfavourable currency variances on Programme Support and Administrative Costs	-	7.1
Claims adjustments	<u>0.1</u>	<u>0.1</u>
Total Expenditure	<u>1 776.4</u>	<u>1 485.1</u>
Excess of Expenditure over Income (Schedule 1)	<u>14.7-</u> =====	<u>9.9-</u> =====

a/ Details of these variances are in the Report on Budgetary Performance 1988-89.

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

c/ Includes shipments in transit of \$ 44.9 million for which notification of delivery has not yet been received.

ANALYSIS OF STATEMENT OF INCOME AND EXPENDITURE BY TYPE OF INCOME
(COMMODITIES AND CASH) FOR THE FINANCIAL PERIOD 1988-89

	<u>Total</u> \$m.	<u>Commodities</u> \$m.	<u>Cash</u> \$m.
<u>Income:</u>			
Contributions (Schedules 2.1 to 4):			
Seventh to Eleventh Pledging Periods (1977-86)	52.7	42.1	10.6
Twelfth Pledging Period (1987-88)	813.5	616.8	196.7
Thirteenth Pledging Period (1989-90)	460.1	328.6	131.5
Protracted Refugee Operations	67.1	46.9	20.2
Food Aid Convention (1980-90) net of allocation for Support Costs	14.8	8.9	5.9
International Emergency Food Reserve	326.9	235.7	91.2
Recipient Governments Contributions towards Local Operating Costs	2.2	-	2.2
Net Miscellaneous Income	22.3	-	22.3
Savings arising from favourable currency variances on Programme Support and Administrative Costs <u>a/</u>	<u>2.1</u>	<u>-</u>	<u>2.1</u>
Total Income received in 1988-89	<u>1 761.7</u>	<u>1 279.0</u>	<u>482.7</u>
<u>Expenditure:</u>			
Development Projects (Schedule 5)	1 148.4	903.9	244.5
Protracted Refugee Operations (Schedule 5)	54.0	39.6	14.4
Emergency Operations: (Schedule 5)			
General Resources <u>b/</u>	122.1	82.6	39.5
International Emergency Food Reserve	314.8	224.4	90.4
Programme Support and Administrative Costs (Schedule 6)	134.0	-	134.0
Allocation to Non-Food Items Sub-Trust Funds	3.0	-	3.0
Claims adjustments	<u>0.1</u>	<u>-</u>	<u>0.1</u>
<u>c/</u>	1 776.4	1 250.5	525.9
<u>Adjustments:</u>	<u>-</u>	<u>21.7</u>	<u>21.7-</u>
Total Expenditure incurred in 1988-89	<u>1 776.4</u>	<u>1 272.2</u>	<u>504.2</u>
Excess of Expenditure over Income	14.7- =====	6.8 ^d =====	21.5- =====

a/ Details of these variances are in the Report on Budgetary Performance 1988-89.

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

c/ Primarily utilization of commodity pledges met in cash and cash settlements of claims from Underwriters and Carriers.

d/ Represents cost of commodity and freight to meet internal transport subsidies not yet obligated.

REGULAR PLEDGES
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988-89 a/

Pledging Country	Balance of Pledges Outstanding at 1 January 1988 \$	New Pledges Pledge Adjustments, Transfers and Lapses \$	Receipts \$	Balance of Pledges Outstanding at 31 December 1989 \$
<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	-	429 511-	429 511-	-
Ghana b/	38 178	23 340-	14 838-	-
Iraq	23 265	23 265-	-	-
Sierra Leone a/	174	83-	91	-
Total	61 617	476 199-	414 582-	-
<u>Eighth Pledging Period 1979-80</u>				
Ghana b/	16 987	22 408-	5 421-	-
Iran, Islamic Republic of	80 000	80 000-	-	-
Iraq	266 667	266 667-	-	-
Italy a/	244 898	17 625-	-	227 273
United States of America	16 189	16 189-	-	-
Viet Nam	10 000	10 000-	-	-
Total	634 741	412 889-	5 421-	227 273
<u>Ninth Pledging Period 1981-82</u>				
Benin	4 500	-	-	4 500
European Economic Community b/	327 281	327 281-	-	-
Iraq	266 667	266 667-	-	-
Ireland a/	23 232	23 232-	-	-
Italy a/	1 367 805	806 094	-	2 173 899
Saudi Arabia, Kingdom of	10 787 140	-	5 441 795	5 345 345
United States of America	2 333	130 001	132 334	-
Total	12 778 958	318 915	5 574 129	7 523 744
<u>Tenth Pledging Period 1983-84</u>				
Afghanistan	1 500	1 500-	-	-
Antigua and Barbuda a/	481	-	-	481
Australia a/	460 919	32 824-	428 095	-
Belgium a/	25 720	1 243	26 963	-
Canada a/	89 310	2 521 400	412 560	2 198 150
European Economic Community b/	1 002 409	-	-	1 002 409
Gambia	5 000	-	-	5 000
India b/	45 120	-	45 120	-
Israel	7 500	5 000-	2 500	-
Italy a/	4 134 748	724 854-	-	3 409 894
New Zealand a/	157 419	31 746-	-	125 673
Nigeria	250 000	-	-	250 000
Norway a/	368 162	20 992-	107 286	239 884
Philippines a/	17 165	1 110-	-	16 055
Sierra Leone a/	109	52-	57	-
Sudan a/	10 000	10 000-	-	-
Sweden a/	-	222 917	48 991	173 926
Trinidad and Tobago	6 965	-	6 965	-
Turkey a/	6 642	-	-	6 642
Uganda	1 000	-	-	1 000
United Kingdom a/	118 964	-	-	118 964
United States of America	5 055 015	19 719 136	19 829 406	4 944 745 c
Zimbabwe a/	4 848	-	4 848	-
Total	11 768 996	21 636 618	20 912 791	12 492 823
GRAND TOTAL	=====	=====	=====	=====
			26 066 917	20 243 840 d
			=====	=====

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.

d/ Statement I.

REGULAR PLEDGES
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988 - 89
ELEVENTH PLEDGING PERIOD 1995-96

SCHEDULE 2.2

PLEDGING COUNTRY	BALANCE OF PLEDGES OUTSTANDING AT 1 JANUARY 1988			NEW PLEDGES AND PLEDGE ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
	\$	\$	\$	\$	\$	\$
AFGHANISTAN	-	3 000	3 000	-	3 000-	3 000-
AUSTRALIA a/	-	-	-	1 030 612	75 950-	1 554 062
BHUTAN a/	-	1 570	1 500	-	-	-
CANADA a/	1 438 717	-	1 438 717	1 031 935	-	1 031 935
CHILE	-	10 000	10 000	-	2 968	2 968
COSTA RICA	-	-	31 200	-	16 601	16 601
CUBA b/	31 200	-	240 327	9 (12-	-	9 012-
DENMARK a/	240 827	-	1 700	-	-	-
DJIBOUTI	-	1 000	3 220	-	-	-
EGYPT	-	3 220	4 297	-	-	-
EGYPT	4 297	-	1 700	-	-	-
EQUATORIAL GUINEA	-	1 000	1 700	-	-	-
EUROPEAN ECONOMIC COMMUNITY b/	863 550	7 024 875	7 893 425	1 600 090	-	1 600 090
FINLAND a/	474 549	239 820	714 368	16 749-	-	16 749-
FRANCE a/	1 597 634	-	1 597 634	207 376-	-	207 376-
GERMANY, FEDERAL REPUBLIC OF a/	999	-	999	950-	387-	1 337-
GREECE	159 843	-	159 843	115 800-	-	115 800-
GUINEA	-	2 000	2 000	-	-	-
INDIA	277 248	-	277 248	-	-	-
INDONESIA	107 940	-	107 940	-	-	-
IRELAND a/	48 271	-	48 271	3 904-	-	3 904-
ISRAEL	10 000	-	10 000	10 000-	5 000	5 000-
ITALY a/	8 433 434	-	8 483 434	1 557 483-	-	1 557 483-
JAPAN	383 758	-	383 758	-	-	-
JAPAN	-	1 700	1 000	-	-	-
LAGOS	-	-	-	-	17 165	17 165
LUXEMBOURG	-	-	-	-	7 673	7 673
MADAGASCAR	-	-	432	998-	-	998-
MALAYSIA a/	492	-	59 660	1 645 422	8 801-	1 636 621
NETHERLANDS a/	-	59 660	133 224	43 808-	-	43 808-
NEW ZEALAND a/	133 224	-	133 224	-	-	-
NIGERIA	-	243 770	243 770	-	-	-
NORWAY a/	190 856	-	190 856	298 731-	-	298 731-
NORWAY a/	78 505	-	78 505	-	-	-
PAKISTAN b/	-	750	750	-	-	-
SAO TOME AND PRINCIPE	-	-	-	-	-	-
SAUDI ARABIA, KINGDOM OF	4 345 533	6 875 000	11 720 533	-	52-	52-
SIERRA LEONE a/	-	109	109	-	-	-
SRI LANKA a/	17 244	-	17 244	19 541-	-	19 541-
SRI LANKA a/	10 033	-	10 033	10 033-	-	10 033-
SUDAN a/	857 187	-	867 187	368 323	-	368 323
SWEJEN a/	1 233 597	473 529	1 707 126	921 098-	11 417-	932 515-
SWITZERLAND a/	-	2 000	2 000	-	-	-
TUNGA	-	14 005	14 005	-	-	-
TUNISIA	-	-	78 060	-	-	-
TURKEY a/	73 060	-	78 060	-	-	-
UGANDA	-	5 000	5 000	-	-	-
UNITED KINGDOM a/	28 334	-	28 334	-	-	-
UNITED STATES OF AMERICA	7 619 139	11 016 877	18 636 016	-	3 090 153	3 090 153
YEMEN ARAB REPUBLIC	-	-	-	-	5 000	5 000
YUGOSLAVIA a/	110 457	-	110 457	114 586	-	114 586
ZAIRE	-	2 000	2 000	-	-	-
GRAND TOTAL	29 339 985	25 980 115	55 320 100	3 198 496	3 018 352	6 216 838

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.

d/ Statement I.

REGULAR PLEDGES

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988 - 89
TWELFTH PLEDGING PERIOD 1987-88

SCHEDULE 2.3

PLEDGING COUNTRY	BALANCE OF PLEDGES OUTSTANDING AT 1 JANUARY 1988			NEW PLEDGES AND PLEDGE ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
	\$	\$	\$	\$	\$	\$
ALGERIA	-	132 500	132 500	-	-	-
ANTIGUA AND BARBUDA	-	1 000	1 000	-	-	-
ARGENTINA <u>b/</u>	3 020 000	-	3 020 000	998 680	-	998 680
AUSTRALIA <u>a/</u>	19 030 518	9 523 119	27 555 637	24 654 348	12 556 791	37 211 139
AUSTRIA	3 792 654	350 000	4 142 654	-	-	-
BANGLADESH <u>b/</u>	825 000	-	825 000	-	-	-
BARBADOS	-	6 955	6 955	-	-	-
BELGIUM <u>a/</u>	1 577 160	528 338	2 105 498	1 012 425	537 978	1 550 403
BHUTAN	-	2 000	2 000	-	-	-
BURKINA FASO	-	-	-	-	21 201	21 201
CANADA <u>a/</u>	146 644 239	20 610 687	167 254 926	20 126 535	1 875 645	22 002 180
CHINA	-	600 000	600 000	-	-	-
COLUMBIA	-	-	-	300 000	11 089	311 089
CONGO <u>a/</u>	-	21 201	21 201	-	1 594	1 594
COSTA RICA	-	-	-	-	9 585	9 585
CUBA <u>b/</u>	650 153	-	650 153	290 000	-	250 000
CYPRUS <u>a/</u>	-	2 088	2 088	-	45	45
DENMARK <u>a/</u>	22 238 740	10 729 167	32 967 907	1 560 778	743 634	2 304 412
ECUADOR	-	30 000	30 000	-	-	-
EGYPT	400 000	-	400 000	-	-	-
EUROPEAN ECONOMIC COMMUNITY <u>b/</u>	59 238 142	7 920 530	67 158 672	56 610 560	9 176 378	64 786 938
FIJI <u>a/</u>	-	1 225	1 225	-	9	9
FINLAND <u>a/</u>	24 273 276	6 317 073	30 590 349	1 566 964	627 430	939 534
FRANCE	203 004	-	200 000	1 894 472	3 464 567	5 359 039
GERMANY, FEDERAL REPUBLIC OF <u>a/c/</u>	22 907 600	11 801 089	34 708 689	2 569 685	136 819	2 706 504
GHANA <u>a/</u>	-	2 841	2 841	-	1 140	1 140
GREECE	130 000	-	130 000	7 000	-	7 000
GUYANA	-	10 800	10 800	-	-	-
HONDURAS <u>a/</u>	-	5 000	5 000	-	-	-
HUNGARY	440 000	-	440 000	-	-	-
ICELAND	-	13 800	13 800	-	-	-
INDIA	1 571 459	-	1 571 459	-	-	-
INDONESIA	-	-	-	150 000	-	150 000
IRELAND <u>a/</u>	1 653 459	800 000	2 453 459	1 635 150	800 000	2 435 150
ITALY <u>a/</u>	3 236 790	-	3 236 790	15 902 907	4 316 547	20 219 454
JAMAICA	-	10 000	10 000	-	-	-
JAPAN	9 523 905	4 533 333	14 057 238	-	-	-
JORDAN	-	37 500	37 500	-	-	-
KENYA	-	-	-	-	633	633
KOREA, DEM. PEOPLE'S REP. OF	-	200 000	200 000	-	-	-
KOREA, REPUBLIC OF	-	50 000	50 000	-	-	-
KUWAIT	-	250 000	250 000	-	-	-
LAOS	-	1 000	1 000	-	-	-
LEBANON	-	-	-	-	1 390	1 390
LUXEMBOURG	-	-	-	-	18 539	18 539
MADAGASCAR <u>a/</u>	-	2 353	2 353	-	1 435	1 435
MALAYSIA <u>a/</u>	6 814	3 984	10 798	1 066	93	1 159
MOROCCO <u>a/</u>	-	15 000	15 000	-	-	-
NETHERLANDS <u>a/</u>	31 074 907	15 110 616	46 185 523	5 117 060	1 472 534	6 589 594
NEW ZEALAND <u>a/</u>	-	-	-	435 730	-	435 730
NORWAY <u>a/</u>	19 362 000	3 289 608	27 651 608	606 943	129 026	477 917
PAKISTAN <u>b/</u>	1 000 000	-	1 000 000	-	-	-
PANAMA	-	2 000	2 000	-	-	-
PARAGUAY	-	-	-	-	30 000	30 000
PERU	-	-	-	-	20 000	20 000
PHILIPPINES <u>a/</u>	-	20 290	20 290	-	478	478
PORTUGAL	-	-	-	-	45 000	45 000
RWANDA	-	-	-	-	1 500	1 500
SAO TOME AND PRINCIPE	-	1 000	1 000	-	487	487
SAUDI ARABIA, KINGDOM OF	14 827 425	7 500 000	22 327 425	7 500 000	7 500 000	-
SIERRA LEONE	-	-	-	-	23	23
SOMALIA	-	-	-	-	408	408
SPAIN <u>a/</u>	-	-	-	-	269 830	269 830
SRI LANKA <u>a/</u>	135 229	-	135 228	10 945	-	10 945
SWAZILAND <u>a/</u>	-	2 538	2 538	-	644	644
SWEDEN <u>a/</u>	19 500 488	5 123 967	24 624 455	14 900 262	4 897 377	19 787 639
SWITZERLAND <u>a/</u>	4 593 021	1 839 235	6 421 256	1 718 834	39 674	1 758 508
SYRIA <u>a/</u>	-	51 282	51 282	-	6 639	6 639
THAILAND	35 001	-	35 001	-	-	-
TURKEY	123 540	-	123 540	-	-	-
UNITED KINGDOM <u>a/</u>	7 550 000	900 901	8 450 901	3 300 000	1 496 946	4 786 946
UNITED STATES OF AMERICA <u>c/</u>	112 454 752	56 201 645	168 656 397	-	2 500 000	2 500 000
VENEZUELA	-	-	-	-	26 667	26 667
VIET-NAM	-	16 000	16 000	-	-	-
YEMEN ARAB REPUBLIC	-	-	-	-	-	-
YEMEN, PEOPLE'S DEM. REP. OF	-	-	-	-	6 957	6 957
GRAND TOTAL	531 006 275	169 572 665	700 578 940	133 245 494	30 334 466	163 579 960

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.d/ Statement I.

REGULAR PLEDGES
SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988 - 89
TWELFTH PLEDGING PERIOD 1987-88

SCHEDULE 2.3
(concluded)

RECEIPTS			BALANCE OF PLEDGES OUTSTANDING AT 31 DECEMBER 1989			PLEDGING COUNTRY
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL	
\$	\$	\$	\$	\$	\$	
-	132 500	132 500	-	-	-	ALGERIA
4 003 680	-	4 003 680	-	1 000	1 000	ANTIGUA AND BARBUDA
39 612 816	22 081 910	61 694 726	3 072 050	-	3 072 050	ARGENTINA
3 792 654	350 000	4 142 654	-	-	-	AUSTRALIA
825 000	-	825 000	-	-	-	AUSTRIA
-	6 955	6 955	-	-	-	BANGLADESH
2 589 535	1 066 316	3 655 901	-	-	-	BARBADOS
-	2 000	2 000	-	-	-	BELGIUM
-	21 201	21 201	-	-	-	BHUTAN
163 727 650	22 423 356	196 136 006	3 043 124	77 976	3 121 100	BURKINA FASO
-	600 000	600 000	-	-	-	CANADA
300 000	11 039	311 039	-	-	-	CHINA
-	9 585	9 585	-	19 607	19 607	COLOMBIA
900 153	-	900 153	-	-	-	CONGO
-	2 133	2 133	-	-	-	COSTA RICA
20 677 962	9 985 533	30 663 495	-	-	-	CUBA
-	24 994	24 994	-	-	-	CYPRUS
400 000	-	400 000	-	5 006	5 006	DENMARK
102 059 592	14 496 406	116 555 998	13 789 110	1 600 502	15 389 612	ECUADOR
22 178 863	6 944 503	29 123 366	-	1 233	1 233	EGYPT
1 927 580	3 464 567	5 392 147	527 449	-	527 449	EUROPEAN ECONOMIC COMMUNITY
20 043 004	11 659 384	31 702 388	294 911	4 886 ^c	299 797	FIJI
-	-	-	-	1 701	1 701	FINLAND
137 000	-	137 000	-	-	-	FRANCE
-	5 000	5 000	-	10 800	10 800	GERMANY, FEDERAL REPUBLIC OF
116 845	-	116 845	323 155	-	323 155	GHANA
1 182 001	-	1 182 001	-	13 800	13 800	GREECE
150 000	-	150 000	389 458	-	389 458	GUYANA
18 309	-	18 309	-	-	-	HONDURAS
19 139 697	4 316 547	23 456 244	-	-	-	HUNGARY
8 866 271	4 533 333	13 399 604	657 634	10 000	10 000	ICELAND
-	37 500	37 500	-	-	-	INDIA
-	633	633	-	-	-	INDONESIA
-	50 000	50 000	-	-	-	IRELAND
-	1 000	1 000	-	-	-	ITALY
-	1 390	1 390	-	-	-	JAMAICA
-	18 539	18 539	-	-	-	JAPAN
-	3 891	3 891	5 748	-	5 748	JORDAN
25 357 847	13 063 170	39 021 017	-	-	-	KENYA
635 730	-	635 730	-	3 798	3 798	KOREA, DEM. PEOPLE'S REP. OF
16 971 298	9 393 750	25 370 348	1 783 659	250 000	2 283 659	KOREA, REPUBLIC OF
1 000 000	-	1 000 000	-	-	-	KUWAIT
-	30 000	30 000	-	-	-	LAOS
-	20 000	20 000	-	-	-	LEBANON
-	14 995	14 995	-	-	-	LUXEMBOURG
-	45 000	45 000	-	-	-	MADAGASCAR
-	1 500	1 500	-	-	-	MALAYSIA
-	1 437	1 437	-	-	-	MOROCCO
20 451 570	-	20 451 570	1 875 855	574 912 ^c	2 450 767	NETHERLANDS
-	23	23	-	19 684	19 684	NEW ZEALAND
-	408	408	-	-	-	NORWAY
124 293	269 830	494 123	-	2 000	2 000	PAKISTAN
-	-	-	-	-	-	PANAMA
34 384 805	9 636 202	43 691 007	315 945	-	315 945	PARAGUAY
2 814 609	1 798 561	4 613 170	49 578	-	49 578	PERU
-	44 643	44 643	-	-	-	PHILIPPINES
35 001	-	35 001	-	-	-	PORTUGAL
108 000	-	108 000	15 540	-	15 540	RWANDA
10 850 000	2 387 347	13 237 347	-	-	-	SAO TOME AND PRINCIPE
91 250 368	58 701 645	149 952 013	21 204 384	-	21 204 384	SAUDI ARABIA, KINGDOM OF
-	26 667	26 667	-	-	-	SIERRA LEONE
-	16 000	16 000	-	-	-	SOMALIA
-	5 000	5 000	-	-	-	SPAIN
-	6 957	6 957	-	1 894	1 894	SRI LANKA
-	-	-	-	405 142	405 142	SWAZILAND
-	-	-	-	-	-	SWEDEN
-	-	-	-	-	-	SWITZERLAND
-	-	-	-	-	-	SYRIA
-	-	-	-	-	-	THAILAND
-	-	-	-	-	-	TURKEY
-	-	-	-	-	-	UNITED KINGDOM
-	-	-	-	-	-	UNITED STATES OF AMERICA
-	-	-	-	-	-	VENEZUELA
-	-	-	-	-	-	VIETNAM
-	-	-	-	5 000	5 000	YEMEN ARAB REPUBLIC
-	-	-	-	-	-	YEMEN, PEOPLE'S DEM. REP. OF
616 737 273	196 693 383	813 430 656	47 514 496	3 213 748	50 728 244	GRAND TOTAL

REGULAR PLEDGES

SCHEDULE 2.4

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1980 - 89
THIRTEENTH PLEDGING PERIOD 1989 - 90

PLEDGING COUNTRY	BALANCE OF PLEDGES OUTSTANDING AT 1 JANUARY 1980			NEW PLEDGES AND PLEDGE ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
	\$	\$	\$	\$	\$	\$
ALGERIA	-	-	-	-	100 000	100 000
ARGENTINA <u>b/</u>	-	-	-	1 220 000	-	1 220 000
AUSTRALIA <u>a/</u>	-	-	-	46 194 225	23 036 017	69 281 042
AUSTRIA <u>a/</u>	-	-	-	3 150 000	350 000	3 500 000
BANGLADESH <u>b/</u>	-	-	-	858 000	-	858 000
BARBADOS	-	-	-	-	6 500	6 500
BELGIUM <u>a/</u>	-	-	-	1 920 000	1 013 333	2 933 333
BHUTAN	-	-	-	-	4 600	4 600
BOTSWANA <u>a/</u>	-	-	-	-	6 567	6 567
BRAZIL	-	-	-	-	100 000	100 000
BRUNEI	-	-	-	-	10 000	10 000
BURKINA FASO <u>a/</u>	-	-	-	-	19 002	19 002
BURUNDI <u>a/</u>	-	-	-	-	8 015	8 015
CAMEROON <u>a/</u>	-	-	-	-	64 516	64 516
CANADA <u>a/</u>	-	-	-	222 413 793	44 358 240	266 772 033
CENTRAL AFRICAN REPUBLIC	-	-	-	-	1 840	1 840
CHINA	-	-	-	300 000	1 500 000	1 570 000
COLOMBIA	-	-	-	-	16 439	316 439
COSTA RICA	-	-	-	1 452 000	9 406	1 452 000
CUBA <u>b/</u>	-	-	-	-	4 131	4 131
CYPRUS <u>a/</u>	-	-	-	39 023 532	19 174 468	58 198 000
DENMARK <u>a/</u>	-	-	-	-	30 000	30 000
ECUADOR	-	-	-	-	3 000	3 000
ETHIOPIA	-	-	-	65 064 071	11 195 740	76 259 811
EUROPEAN ECONOMIC COMMUNITY <u>b/</u>	-	-	-	44 072 745	18 978 533	63 051 578
FINLAND <u>a/</u>	-	-	-	2 031 015	3 649 296	5 680 311
FRANCE <u>a/</u>	-	-	-	37 539 553	17 818 641	55 358 194
GERMANY, FEDERAL REPUBLIC OF <u>a/c/</u>	-	-	-	250 000	-	250 000
GREECE	-	-	-	-	10 000	10 000
HONDURAS <u>a/</u>	-	-	-	440 000	-	440 000
HUNGARY	-	-	-	-	10 909	10 909
ICELAND	-	-	-	1 850 000	-	1 850 000
INDIA	-	-	-	150 000	-	150 000
INDONESIA	-	-	-	16 666 667	4 255 319	20 921 986
ITALY <u>a/</u>	-	-	-	9 733 334	4 866 666	14 600 000
JAPAN	-	-	-	-	75 000	75 000
JORDAN	-	-	-	-	120 000	120 000
KOREA, REPUBLIC OF	-	-	-	-	1 230	1 230
LEBANON	-	-	-	-	32 000	32 000
LESOTHO <u>a/</u>	-	-	-	-	15 603	15 603
LUXEMBOURG	-	-	-	-	1 894	1 894
MADAGASCAR <u>a/</u>	-	-	-	14 870	7 409	22 278
MALAYSIA <u>a/</u>	-	-	-	-	2 600	2 600
MALTA	-	-	-	-	5 405	5 405
MAURITANIA	-	-	-	-	3 791	3 791
MAURITIUS	-	-	-	-	14 371	14 371
MOROCCO <u>a/</u>	-	-	-	-	7 500	7 500
NEPAL	-	-	-	40 831 406	21 041 508	61 872 914
NETHERLANDS <u>a/c/</u>	-	-	-	-	32 680	32 680
NIGER <u>a/</u>	-	-	-	31 139 652	15 510 633	46 650 285
HONG KONG <u>a/</u>	-	-	-	1 040 000	-	1 040 000
PAKISTAN <u>b/</u>	-	-	-	-	1 000	1 000
PALESTINE	-	-	-	-	38 532	38 532
PHILIPPINES <u>a/</u>	-	-	-	-	44 985	44 985
PORTUGAL	-	-	-	15 000 000	-	15 000 000
SAUDI ARABIA, KINGDOM OF	-	-	-	-	21 415	21 415
SENEGAL <u>a/</u>	-	-	-	-	427 350	427 350
SPAIN <u>a/</u>	-	-	-	-	-	127 228
SRI LANKA <u>a/</u>	-	-	-	22 157 114	9 525 610	31 682 724
SWEDEN <u>a/</u>	-	-	-	6 211 180	3 067 967	9 279 127
SWITZERLAND <u>a/</u>	-	-	-	-	44 643	44 643
SYRIA <u>a/</u>	-	-	-	-	6 897	6 897
TANZANIA <u>a/</u>	-	-	-	35 000	-	35 000
THAILAND	-	-	-	-	5 000	5 000
TRINIDAD AND TOBAGO	-	-	-	-	60 500	60 500
TUNISIA	-	-	-	216 000	-	216 000
TURKEY	-	-	-	4 880 000	3 968 652	8 848 652
UNITED KINGDOM <u>a/</u>	-	-	-	151 000 000	49 000 000	200 000 000
UNITED STATES OF AMERICA <u>c/</u>	-	-	-	-	26 667	26 667
VENEZUELA	-	-	-	-	16 000	16 000
VIETNAM	-	-	-	-	5 411	5 411
YEMEN ARAB REPUBLIC	-	-	-	-	6 957	6 957
YEMEN, PEOPLE'S DEM. REP. OF	-	-	-	-	1 036	1 036
ZAMBIA <u>a/</u>	-	-	-	-	17 489	17 489
ZIMBABWE <u>a/</u>	-	-	-	-	-	-
GRAND TOTAL	-	-	-	766 981 385	253 810 797	1 020 792 182

Pledges were made in Dollars except those followed by a/ or b/.a/ Pledges quoted in national currencies and converted into U.S. 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 funds from their cash pledge to meet transportation costs.d/ Includes some \$87.1 million which in accordance with the Basic Texts falls due in 1990.e/ Statement I.

REGULAR PLEDGES

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988 - 89
THIRTEENTH PLEDGING PERIOD 1989 - 90

SCHEDULE 2.4
(concluded)

RECEIPTS			BALANCE OF PLEDGES OUTSTANDING AT 31 DECEMBER 1989			PLEDGING COUNTRY
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL	
\$	\$	\$	\$	\$	\$	
-	-	-	-	100 000	100 000	ALGERIA
-	-	-	1 220 000	-	1 220 000	ARGENTINA
15 801 687	11 132 363	26 904 050	30 392 538	11 934 454	42 376 992	AUSTRALIA
2 986 980	350 000	3 336 980	163 020	-	163 020	AUSTRIA
-	6 500	6 500	858 000	-	858 000	BANGLADESH
116 799	-	116 799	1 803 201	1 013 333	2 816 534	BARBADOS
-	2 500	2 500	-	2 100	2 100	BELGIUM
-	6 567	6 567	-	-	-	BHUTAN
-	-	-	-	100 000	100 000	BOTSWANA
-	19 802	19 802	-	10 000	10 000	BRAZIL
-	2 201	2 201	-	5 814	5 814	BRUNEI
-	4 516	4 516	-	-	-	BURKINA FASO
94 518 790	21 944 447	116 463 237	127 895 003	22 413 793	150 308 796	BURUNDI
-	1 340	1 340	-	-	-	CAMEROON
-	750 000	750 000	-	750 000	750 000	CANADA
150 000	10 939	160 939	150 000	5 500	155 500	CENTRAL AFRICAN REPUBLIC
846 997	9 406	856 403	605 003	-	605 003	CHINA
18 754 742	9 452 246	28 206 988	20 268 790	9 722 222	29 991 012	COLOMBIA
-	-	-	-	30 000	30 000	COSTA RICA
24 113 292	-	24 113 292	40 950 779	3 000	43 950 779	CUBA
20 936 677	9 449 421	30 386 098	23 136 068	11 195 740	34 331 808	CYPRUS
407 228	3 649 296	4 056 524	1 623 787	9 529 412	11 153 201	DENMARK
10 692 238	7 936 931	18 629 169	20 847 315	9 981 710	30 829 025	ECUADOR
10 800	-	10 800	239 200	-	239 200	ETHIOPIA
-	-	-	440 000	10 000	450 000	EUROPEAN ECONOMIC COMMUNITY
-	10 909	10 909	1 382 513	-	1 382 513	FINLAND
467 487	-	467 487	6 256	-	6 256	FRANCE
143 744	-	143 744	7 269 537	-	7 269 537	GERMANY, FEDERAL REPUBLIC OF
9 397 130	4 255 319	13 652 449	46 566	-	46 566	GREECE
7 686 763	4 866 666	12 553 434	-	70 178	70 178	HONDURAS
-	4 822	4 822	-	60 000	60 000	HUNGARY
-	60 000	60 000	-	-	-	ICELAND
-	1 230	1 230	-	1 894	1 894	INDIA
-	16 000	16 000	-	3 717	3 717	INDONESIA
-	15 603	15 603	14 870	-	14 870	ITALY
-	3 671	3 671	-	-	-	JAPAN
-	2 600	2 600	-	16 000	16 000	JORDAN
-	5 405	5 405	-	-	-	KOREA, REPUBLIC OF
-	3 791	3 791	-	-	-	LEBANON
-	7 500	7 500	-	14 371	14 371	LESOTHO
24 127 531	11 489 329	35 616 860	16 703 875	9 552 179	26 256 054	LUXEMBOURG
13 125 774	7 707 129	20 832 903	18 013 878	32 680	18 340 558	MADAGASCAR
519 875	-	519 875	520 125	7 000 519	7 520 644	MALAYSIA
-	-	-	-	1 000	1 000	MALTA
-	44 985	44 985	-	38 532	38 532	MAURITANIA
1 484 059	-	1 484 059	13 515 941	-	13 515 941	MAURITIUS
-	21 415	21 415	-	-	-	MOROCCO
-	427 350	427 350	-	-	-	NETHERLANDS
64 523	-	64 523	62 705	-	62 705	NIGER
3 619 530	4 725 610	8 345 140	18 537 584	4 800 000	23 337 584	NORWAY
2 798 901	1 515 152	4 314 053	3 412 279	1 552 735	4 965 014	PAKISTAN
-	-	-	-	44 043	44 043	PANAMA
-	6 897	6 897	-	-	-	PHILIPPINES
-	-	-	35 000	-	35 000	PORTUGAL
-	-	-	-	5 070	5 070	SAUDI ARABIA, KINGDOM OF
-	43 615	43 615	108 000	16 885	124 885	SENEGAL
108 000	-	108 000	108 000	-	108 000	SPAIN
4 880 000	3 187 402	8 067 402	88 173 899	791 250	88 965 149	SRI LANKA
62 826 101	28 332 430	91 158 531	-	20 667 570	20 667 570	SWEDEN
-	-	-	-	26 667	26 667	SWITZERLAND
-	-	-	-	16 000	16 000	SYRIA
-	5 411	5 411	-	-	-	TANZANIA
-	6 957	6 957	-	-	-	THAILAND
-	-	-	-	-	-	TRINIDAD AND TOBAGO
-	17 489	17 489	-	-	-	TUNISIA
-	-	-	-	-	-	TURKEY
-	-	-	-	-	-	UNITED KINGDOM
-	-	-	-	-	-	UNITED STATES OF AMERICA
-	-	-	-	-	-	VENEZUELA
-	-	-	-	-	-	VIET-NAM
-	-	-	-	-	-	YEMEN ARAB REPUBLIC
-	-	-	-	1 036	1 036	YEMEN, PEOPLE'S DEM. REP. OF
-	-	-	-	-	-	ZAMBIA
-	-	-	-	-	-	ZIMBABWE
328 585 653	131 545 837	460 131 490	438 395 732	122 264 960	560 660 692	GRAND TOTAL

PROTRACTED REFUGEE OPERATIONS

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988-89

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PLEDGING COUNTRY	BALANCE OF PLEDGES OUTSTANDING AT 1 JANUARY 1988		NEW PLEDGES AND PLEDGE ADJUSTMENTS, TRANSFERS AND LAPSES		TOTAL
	COMMODITIES	CASH	COMMODITIES	CASH	
	\$	\$	\$	\$	\$
Australia <u>a/</u> <u>b/</u>	-	-	2 458 582	1 867 959	4 326 541
Canada <u>a/</u>	-	-	927 084	756 500	1 683 584
European Economic <u>b/</u> Community	-	-	6 563 304	4 226 200	10 789 504
Finland <u>a/</u>	-	-	603 750	102 132	705 882
France <u>b/</u>	-	-	1 708 000	1 022 000	2 730 000
Germany, Federal Republic of	-	-	1 750 000	150 000	1 900 000
Greece <u>b/</u>	-	-	1 220 000	400 000	1 620 000
Italy	-	-	6 050 000	5 320 000	11 370 000
Japan	-	-	9 810 000	9 097 305	18 907 305
Norway <u>a/</u>	-	-	1 931 071	398 775	2 329 846
Switzerland <u>a/</u>	-	-	875 000	75 000	950 000
United States of America	-	-	26 078 220	9 586 000	35 664 220
GRAND TOTAL	-	-	59 975 011	33 001 871	92 976 882

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

a/ Pledges quoted in national currencies and converted into U.S. 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 I.

PROTRACTED REFUGEE OPERATIONS

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988-89

RECEIPTS		BALANCE OF PLEDGES OUTSTANDING AT 31 DECEMBER 1989			PLEDGING COUNTRY
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	
\$	\$	\$	\$	\$	\$
133 858	923 077	1 056 935	2 324 724	944 882	3 269 606
-	-	-	927 084	756 500	1 683 584
6 563 304	2 416 392	8 979 696	-	1 809 808	1 809 808
603 750	102 132	705 882	-	-	-
-	-	-	1 708 000	1 022 000	2 730 000
1 750 000	150 000	1 900 000	-	-	-
-	-	-	1 220 000	400 000	1 620 000
783 508	760 000	1 543 508	5 266 492	4 560 000	9 826 492
9 810 000	9 097 305	18 907 305	-	-	-
1 402 862	297 000	1 699 862	528 209	101 775	629 984
-	-	-	875 000	75 000	950 000
25 883 875	6 435 451	32 319 326	194 345	3 150 549	3 344 894
46 931 157	20 181 357	67 112 514	13 043 854	12 820 514	25 864 368 ^c

FOOD AID CONVENTION - CONTRIBUTIONS CHANNELLED THROUGH WORLD FOOD PROGRAMME

SCHEDULE 3

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988 - 89

COUNTRY	BALANCE OF CONTRIBUTIONS OUTSTANDING AT 1 JANUARY 1988			NEW CONTRIBUTIONS AND CONTRIBUTION ADJUSTMENTS, TRANSFERS AND LAPSES		
	COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL
1980 - 81 ^{a/}						
UNITED KINGDOM	-	246 989	246 989	-	33 562-	33 562-
TOTAL	-	246 989	246 989	-	33 562-	33 562-
1991 - 92						
UNITED KINGDOM	-	28 353	28 353	-	28 353-	28 353-
TOTAL	-	28 353	28 353	-	28 353-	28 353-
1992 - 93						
AUSTRALIA	340 971	-	340 971	-	-	-
TOTAL	340 971	-	340 971	-	-	-
1984 - 85						
SWEDEN	-	-	-	-	2 400 000	2 400 000
TOTAL	-	-	-	-	2 400 000	2 400 000
1985 - 86						
IRELAND	51 737	-	51 737	-	-	-
TOTAL	51 737	-	51 737	-	-	-
1986 - 87						
IRELAND	302 000	-	302 000	-	-	-
TOTAL	302 000	-	302 000	-	-	-
1987 - 88						
IRELAND	264 000	60 000	324 000	264 000	120 000	384 000
NORWAY	1 936 337	800 000	2 736 337	-	-	-
TOTAL	2 200 337	860 000	3 060 337	264 000	120 000	384 000
1988 - 89						
IRELAND	-	-	-	488 000	240 000	728 000
NORWAY	-	-	-	3 660 000	1 800 000	5 460 000
TOTAL	-	-	-	4 148 000	2 040 000	6 188 000
1989 - 90						
NORWAY	-	-	-	4 380 000	1 900 000	6 180 000
TOTAL	-	-	-	4 380 000	1 800 000	6 180 000
GRAND TOTALS						
AUSTRALIA	340 971	-	340 971	-	-	-
IRELAND	627 737	60 000	687 737	-	360 000	1 047 737
NORWAY	1 936 337	800 000	2 736 337	752 000	3 600 000	4 352 000
SWEDEN	-	-	-	8 340 000	-	8 340 000
UNITED KINGDOM	-	275 342	275 342	-	2 400 000	2 400 000
					61 915-	61 915-
GRAND TOTAL	2 935 045	1 135 342	4 070 387	9 792 000	6 298 085	15 090 085

- a/ Commodity contributions valued at prices determined for each crop year.
- b/ Carried forward to Schedule 1 following deduction of Support Cost Levy of 0.2 % as shown in Schedule 13.
- c/ Statement I.

FOOD AID CONVENTION - CONTRIBUTIONS CHANNELLED THROUGH WORLD FOOD PROGRAMME

SCHEDULE 3
(concluded)

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988 - 89

CONTRIBUTIONS RECEIVED			BALANCE OF CONTRIBUTIONS OUTSTANDING AT 31 DECEMBER 1989			COUNTRY
COMMODITIES	CASH	TOTAL	COMMODITIES	CASH	TOTAL	
\$	\$	\$	\$	\$	\$	
-	6 159-	6 159-	-	219 586	219 586	1980 - 81 UNITED KINGDOM
-	6 159-	6 159-	-	219 586	219 586	TOTAL
-	-	-	-	-	-	1991 - 92 UNITED KINGDOM
-	-	-	-	-	-	TOTAL
172 900	-	172 900	168 071	-	168 071	1992 - 93 AUSTRALIA
172 900	-	172 900	168 071	-	168 071	TOTAL
-	2 400 000	2 400 000	-	-	-	1984 - 85 SWEDEN
-	2 400 000	2 400 000	-	-	-	TOTAL
61 737	-	61 737	-	-	-	1995 - 96 IRELAND
61 737	-	61 737	-	-	-	TOTAL
302 000	-	302 000	-	-	-	1986 - 87 IRELAND
302 000	-	302 000	-	-	-	TOTAL
528 000	180 000	708 000	-	-	-	1997 - 99 IRELAND
1 936 337	800 000	2 736 337	-	-	-	NORWAY
2 464 337	980 000	3 444 337	-	-	-	TOTAL
198 860	77 800	296 660	289 140	142 200	431 340	1998 - 99 IRELAND
1 660 000	1 800 000	5 460 000	-	-	-	NORWAY
3 858 860	1 877 800	5 756 660	289 140	142 200	431 340	TOTAL
2 058 476	845 949	2 904 425	2 321 524	954 051	3 275 575	1985 - 90 NORWAY
2 058 476	845 949	2 904 425	2 321 524	954 051	3 275 575	TOTAL
172 900	-	172 900	168 071	-	168 071	GRAND TOTALS AUSTRALIA
1 090 597	277 800	1 368 397	289 140	142 200	431 340	IRELAND
7 654 813	3 445 949	11 100 762	2 321 524	954 051	3 275 575	NORWAY
-	2 400 000	2 400 000	-	-	-	SWEDEN
-	6 159-	6 159-	-	219 586	219 586	UNITED KINGDOM
8 918 310	6 117 590 b	15 035 900	2 778 735	1 315 837	4 094 572 c	GRAND TOTAL

INTERNATIONAL EMERGENCY FOOD RESERVE

SUMMARY OF TRANSACTIONS FOR THE FINANCIAL PERIOD 1988-89

COUNTRY	Balance of Contributions Outstanding at 1 January 1988	New Contributions and Contribution Adjustments, Transfers and Lapses	Contributions Received	Outstanding Balance at 31 December 1989
Commodity	\$	\$	\$	\$
Angola	-	10 000	10 000	-
Australia	4 712 398	1 549 852	6 006 050	256 200
Austria	1 151 522	173 402-	481 000	497 120
Belgium	586 000	330 000	916 000	-
Canada	4 496 365	22 446 442	26 942 807	-
Congo	4 438	4 438-	-	-
Denmark	326 117	3 337 659	3 663 776	-
Egypt	17 500	17 500-	-	-
European Economic Community	7 974 449	27 550 743	27 064 509	8 460 683
Finland	9 653 120	3 350 913	13 004 033	-
France	1 640 640	2 228 359	3 868 999	-
Germany, Federal Republic of	1 832 012	10 683 566	12 515 578	-
Greece	274 443	74 443-	-	200 000
Iceland	-	7 890	7 890	-
India	9 616	30 384	-	40 000
Italy	10 408 763	2 700 142	8 457 742	4 651 163
Japan	1 135 249	7 296 751	5 216 000	3 216 000
Lesotho	16 856	6 856-	-	10 000
Malta	-	670	670	-
Mauritius	-	3 791	3 791	-
Netherlands	7 463 534	5 054 599-	2 408 935	-
New Zealand	71 469-	22 382-	93 851-	-
Norway	-	2 494 375	2 494 375	-
Spain	1 529 663	1 299 784	2 829 447	-
Sri Lanka	662	21 715	-	22 377
Sweden	14 070 501	7 430 693	19 477 194	2 024 000
Switzerland	5 235 937	11 290 602	16 526 539	-
Togo	555	555-	-	-
United Kingdom	1 551 088	9 367 689	10 763 227	155 550
United States of America	28 579 545	29 269 675	57 849 220	-
Total	102 599 504	137 347 520	220 413 931	19 533 093
Cash a/				
Australia	3 023 496	674 466-	2 349 030	-
Austria	562 897	458 897-	104 000	-
Belgium	172 000	57 522-	114 478	-
Canada	1 314 763	5 966 354	7 281 117	-
Denmark	1 072 794	217 939	1 290 733	-
Egypt	13 350	13 350-	-	-
European Economic Community	17 105 924	4 667 143-	5 661 627	6 777 154
Finland	1 156 643	589 825	1 712 148	34 320
France	1 905 848	713 004-	1 192 844	-
Germany, Federal Republic of	1 554 081	1 697 434	3 251 515	-
Greece	28 291	28 291-	-	-
Iceland	-	3 710	3 710	-
Italy	2 295 769	760 874-	759 701	775 194
Japan	1 577 629	9 629-	784 000	784 000
Lesotho	963	963-	-	-
Malta	-	300	300	-
Netherlands	3 446 901	424 913-	3 021 988	-
New Zealand	57 255	36 596	93 851	-
Norway	1 681 013	778 643-	902 370	-
Spain	2 182 907	1 982 907-	-	200 000
Sweden	8 161 634	3 138 148	11 261 142	38 640
Switzerland	3 941 324	2 630 692-	1 292 502	18 130
Togo	358	358-	-	-
United Kingdom	-	3 188 959	2 460 949	728 010
United States of America	14 273 969	22 676 797	30 706 776	6 243 990
Yugoslavia	89 500	89 500-	-	-
Total	65 619 309	24 224 910	74 244 781	15 599 438
GRAND TOTAL	168 218 813	161 572 430	294 658 712	35 132 531

b

c

IEFR FUND
POSITION AT 31 DECEMBER 1989

	<u>Total</u> \$m.	<u>Commodities d/</u> \$m.	<u>Cash</u> \$m.
Cash Balance at 1 January 1988	13.8	17.0	3.2-
Contributions received	<u>294.7</u>	<u>220.5</u>	<u>74.2</u>
Sub-Total	308.5	237.5	71.0
<u>Less: Transfer to cover</u> expenditure (Statement II)	<u>326.9</u> ^e	<u>235.7</u>	<u>91.2</u>
Balance at 31 December 1989	18.4- ^c =====	1.8 =====	20.2- =====
Represented by:			
Cash Balance	3.2	9.7	6.5- ^f
Outstanding Obligations	<u>21.6</u> - ^g 18.4- =====	<u>7.8</u> - 1.8 =====	<u>13.7</u> - 20.2- =====

a/ Accounting for IEFR now recognizes that cash for transport only becomes due when called for and not when the contribution is announced. The adjustment resulting from this, amounting to some \$57.0 million, has been offset against the operational reserve and the outstanding balance at 31 December 1989.

b/ Summary of Schedule 4.

c/ Statement I.

d/ Includes cash for purchase of commodities.

e/ The transfer to cover expenditure includes outstanding obligations for the first time this biennium.

f/ Cash received for both commodity purchases and transportation costs are first attributed to Commodities; final allocation to cash is made on finalization of operations.

g/ To be covered by contributions in 1990.

STATUS OF PROJECTS AT 31 DECEMBER 1989

COUNTRY	BUDGET EARMARKINGS		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET EARMARKINGS	
	AT 31 DEC. 1989	AT 31 DEC. 1989	CUMULATIVE AT 31 DEC. 1987	DURING 88-89	CUMULATIVE AT 31 DEC 1989	AT 31 DEC 1985
AFGHANISTAN	57 956 356	49 155 770	11 327	11 327	49 157 097	8 685 259
ALGERIA	104 559 184	103 701 324	37 536	37 536	103 799 960	760 324
ANGOLA	90 974 578	46 752 760	10 077 647	10 077 647	56 930 407	34 144 171
ANTIGUA AND BARBUDA	814 307	709 938	276-	276-	709 662	104 645
BANGLADESH	744 400 982	437 077 293	98 207 613	98 207 613	535 284 906	209 116 076
BARBAJUS	4 638 333	4 038 333	-	-	4 038 333	-
BENIN	47 033 384	28 537 418	4 225 135	4 225 135	32 762 553	14 270 831
BHUTAN	38 382 530	20 014 623	3 235 339	3 235 339	23 299 967	15 582 563
BOLIVIA	39 576 909	46 934 056	19 619 890	19 619 890	66 553 936	33 022 573
BOTSWANA	148 348 660	113 332 686	6 716 864	6 716 864	120 549 550	27 799 110
BRAZIL	145 074 378	74 920 018	17 437 615	17 437 615	92 357 633	52 737 245
BURKINA FASJ	80 431 913	47 680 372	5 940 918	5 940 918	53 621 290	26 610 523
BURUNDI	52 266 307	37 897 922	5 310 330	5 310 330	43 209 252	9 058 055
CAMEROON	42 078 767	23 040 122	3 438 287	3 438 287	26 484 409	15 594 558
CAPE VERDE	33 371 928	29 527 623	9 456 435	9 456 435	39 934 032	14 387 796
CENTRAL AFRICAN REPUBLIC	31 922 333	15 819 730	5 878 651	5 878 651	21 559 351	10 224 482
CHAD	94 677 101	48 050 521	17 723 913	17 723 913	65 774 434	28 902 667
CHILE	5 542 473	5 542 473	-	-	5 542 473	-
CHINA	538 026 133	367 147 942	125 398 749	125 398 749	492 546 691	95 479 442
COLUMBIA	95 695 342	77 477 833	7 370 611	7 370 611	94 848 444	10 646 858
COMORUS	27 867 264	15 411 011	2 462 041	2 462 041	17 873 052	9 594 212
CONGO	34 522 572	26 180 652	2 809 577	2 809 577	29 990 229	5 532 343
COSTA RICA	17 460 572	7 621 411	1 671 093	1 671 093	9 292 504	8 166 068
CÔTE D'IVOIRE	35 466 231	14 094 033	1 951 072	1 951 072	16 045 105	19 421 124
CUBA	134 055 492	99 352 846	19 525 347	19 525 347	119 878 193	15 177 289
CYPRUS	43 649 790	43 353 692	307 086	307 086	43 650 778	10 988-
DEMOCRATIC KAMPUCHEA	8 910	8 910	-	-	8 910	-
DJIBOUTI	13 794 701	10 777 709	954 464	954 464	11 754 173	2 040 728
JAMINICA	2 087 740	58 644	2 202 697	2 202 697	2 261 331	173 591-
DOMINICAN REPUBLIC	5 578 030	1 629 836	1 415 736	1 415 736	3 049 622	2 528 408
ECUADOR	54 175 166	27 393 089	6 318 958	6 318 958	33 712 047	20 363 119
EGYPT	554 561 753	459 031 314	18 131 793	18 131 793	477 163 107	77 398 646
EL SALVADOR	103 893 239	37 098 810	18 373 284	18 373 284	55 472 094	48 421 145
EQUATORIAL GUINEA	22 628 743	11 163 939	3 152 625	3 152 625	14 313 564	8 315 379
ETHIOPIA	282 495 524	186 325 180	23 478 199	23 478 199	215 903 379	66 652 145
FIJI	2 301 026	2 301 026	-	-	2 301 026	-
GAMBIA	1 474 074	1 474 074	-	-	1 474 074	-
GAMBIA	54 003 313	24 974 122	7 991 067	7 991 067	32 965 189	21 098 629
GHANA	143 118 407	76 403 710	29 585 919	29 585 919	105 054 629	37 063 778
GREECE	43 919	43 919	-	-	43 919	-
GUENADA	1 557 680	-	1 588 262	1 588 262	1 588 262	30 582-

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED	
	EARMARKINGS AT 31 DEC. 1987	APPROVED AT 31 DEC. 1987	CUMULATIVE AT 31 DEC. 1987	DURING 88-89	CUMULATIVE AT 31 DEC 1989	BUDGET EARMARKINGS AT 31 DEC 1989
GUATEMALA	108 374 524	38 594 741	17 120 492	55 715 233	286 000 364	
GUINEA	31 325 967	15 671 692	3 761 142	20 432 934	42 284 502	
GUINEA-BISSAU	40 160 447	18 447 974	3 922 500	22 370 674	20 189 732	
GUYANA	5 831 365	2 619 244	133 261	2 752 505	27 243 444	
HAITI	53 539 079	32 097 426	6 622 878	39 720 304	34 550 678	
HONDURAS	55 613 353	29 880 111	11 157 071	41 037 182	3 455 374	
HUNGARY	1 549 513	1 549 513	-	1 549 513	286 130	
INDIA	376 305 771	491 304 556	99 000 851	590 305 407	9 512 648	
INDONESIA	178 733 322	126 325 629	10 123 191	136 448 920	56 959 847	
IRAQ, ISLAMIC REPUBLIC OF	2 454 903	2 454 803	-	2 454 803	2 463 921	
IRAQ	25 533 165	6 296 126	7 944 397	25 533 165	66 133 932	
JAMAICA	34 420 255	92 912 223	14 766 510	107 678 733	20 365 928	
JORDAN	134 922 177	35 641 177	8 446 002	44 097 179	-	
KENYA	78 637 857	100 915 143	-	100 915 143	-	
KOREA, REPUBLIC OF	104 374 517	7 259 108	9 770 666	9 229 774	-	
LAOS	8 615 904	48 699 097	9 710 410	53 415 507	-	
LEJANON	67 929 155	118 719 421	13 070 980	131 790 401	-	
LESOTHO	188 750 248	18 500 533	2 315 602	20 816 135	-	
LIBERIA	23 340 050	18 181 085	5 404 991	23 585 066	-	
MADAGASCAR	89 719 398	27 546 994	4 658 481	32 205 475	-	
MALAYSIA	32 571 403	2 437 308	-	2 437 308	-	
MALDIIVES	2 437 308	1 876	-	1 876	-	
MALI	142 342 130	89 601 162	23 258 816	112 859 978	29 982 152	
MALTA	1 716 224	1 716 224	-	1 716 224	-	
MAURITANIA	39 949 116	25 211 934	5 169 453	30 381 387	9 567 725	
MAURITIUS	52 466 305	32 554 464	3 278 146	35 832 610	16 633 695	
MEXICO	118 740 552	84 995 180	19 622 849	104 619 029	14 122 523	
MOROCCO	261 153 353	135 100 705	50 578 340	185 679 045	75 474 308	
MUZAMBIQUE	133 946 121	69 550 817	14 061 133	83 611 950	50 334 171	
NEPAL	98 279 340	61 913 502	12 346 722	74 410 748	23 668 552	
NICARAGUA	94 727 999	37 684 667	12 346 722	50 031 389	34 696 610	
NIGER	98 723 377	46 083 289	17 762 823	63 851 112	34 871 965	
NIGERIA	24 404 901	24 404 901	-	24 404 901	-	
PAKISTAN	263 218 159	136 835 586	28 426 484	215 262 070	47 956 089	
PANAMA	3 925 511	1 199 494	1 763 514	1 953 008	1 562 502	
PARAGUAY	30 834 309	15 056 823	2 717 595	18 774 422	12 059 897	
PERU	99 202 941	54 787 573	13 401 998	68 199 577	31 012 264	
PHILIPPINES	60 637 717	49 324 107	1 219 620	50 543 727	10 093 590	
PORTUGAL	1 505 738	1 505 738	-	1 505 738	-	

DEVELOPMENT PROJECTS

STATUS OF PROJECTS AT 31 DECEMBER 1989

COUNTRY	BUDGET EARMARKINGS APPROVED AT 31 DEC. 1989		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS DURING 88-89		CUMULATIVE AT 31 DEC 1989		UNOBLIGATED BUDGET EARMARKINGS AT 31 DEC 1989	
	\$		\$		\$		\$	
REGIONAL (ASIA/PACIFIC)	296 008	296 008	1 974 413	14 931 026	6 138 263			
RWANDA	21 369 289	12 956 613	1 974 413	1 629 624	89 836			
SAMOA	1 718 460	1 323 624	4 454 153	14 664 961	8 153 080			
SAU TOME AND PRINCIPE	22 318 041	10 210 808	19 927 030	60 530 956	19 049 304			
SENEGAL	78 680 160	40 703 826	456 828	1 425 053	1 261 203			
SEYCHELLES	2 686 256	368 225	1 005 867	3 512 537	2 615 398			
SIERRA LEONE	6 728 335	2 907 070	657 312	657 312				
SINGAPORE	657 312	657 312	423 382	423 382				
SOLJUMN ISLANDS	423 382	423 382	9 768 478	142 946 832	29 008 462			
SOMALIA	171 935 294	133 173 354	7 209 359	71 238 971	20 255 326			
SRI LANKA	91 494 297	64 029 612	589 960	2 173 537	3 512			
SAINT CHRISTOPHER AND NEVIS	2 177 049	1 583 577	2 408 585	5 050 157	161 663			
SAINT LUCIA	5 221 920	2 651 568	1 767 078	2 439 157	121 030			
SAINT VINCENT AND THE GRENADINES	2 560 187	154 127 263	17 733 942	171 861 205	63 670 252			
SUDAN	235 531 457	672 079	3 168 081	13 319 761	4 280 697			
SURINAME	536 912	636 912	35 380 199	247 677 913	46 683 511			
SWAZILAND	22 599 448	15 150 680	4 527 093	64 585 566	21 525 864			
SYRIA	294 361 424	212 297 714	4 600 523	27 007 093	3 765 754			
TAIWAN, PROVINCE OF	19 865 661	19 865 661	1	319 909				
TANZANIA	86 511 430	60 058 473	1	121 227				
TANZANIA	30 776 807	22 406 570		159 468 466	53 552 553			
TONGA	318 909	318 908	22 917 892	93 994 866	5 254 032			
TONGA	121 227	121 227	2 878 430	91 598 990	53 054 098			
TRINIDAD AND TOBAGO	213 021 019	136 550 574	20 466 462	179 394 150	61 013 694			
TUNISIA	39 138 898	81 006 436	20 922 261	71 802 306	31 504 149			
TURKEY	134 653 388	60 892 772	25 290 871	150 233 904	33 061 761			
UGANDA	619 746	619 746	13 557	1 089 034	5 250 608			
URUGUAY	2 935 044	2 335 044	1 245 233	6 949 953	5 140 923			
VENEZUELA	239 397 844	157 917 688	6 670 477	16 254 899	18 429 235			
VIET-NAM	133 706 455	50 380 045	1 148 383 911	7 360 460 399	2 492 325 717			
YEMEN ARAB REPUBLIC	183 295 665	124 943 033						
YEMEN, PEOPLE'S DEMOCRATIC REPUBLIC	1 089 034	1 089 034						
YUGOSLAVIA	12 200 561	6 836 396						
ZAMBIA	21 395 822	15 009 666						
ZAMBIA		11 759 762						
INSURANCE								
SUB. TOTAL	9 852 786 116	6 212 076 488	1 148 383 911	7 360 460 399	2 492 325 717			

STATUS OF PROJECTS AT 31 DECEMBER 1989

SCHEDULE 5
(continued)

COUNTRY	BUDGET EARMARKINGS APPROVED		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET EARMARKINGS	
	AT 31 DEC. 1989	AT 31 DEC. 1987	DURING 88-89	CUMULATIVE AT 31 DEC. 1989	CUMULATIVE AT 31 DEC. 1989	AT 31 DEC. 1989
	\$	\$	\$	\$	\$	\$
AFGHANISTAN	201 119 177	-	48 039 281	48 039 281	153 079 896	
ALGERIA	3 780 700	-	-	-	3 780 700	
COSTA RICA	972 172	-	-	-	972 172	
ETHIOPIA	28 944 138	-	2 294 080	2 294 080	26 650 058	
HONDURAS	524 921	-	-	-	524 921	
INDONESIA	515 900	-	-	-	515 900	
IRAN	4 804 077	-	-	-	4 804 077	
MALAWI	45 232 797	-	1 671 560	1 671 560	43 561 237	
MEXICO	955 934	-	-	-	955 934	
MOZAMBIQUE	18 736 164	-	2 023 172	2 023 172	16 712 992	
PAKISTAN	120 202 097	-	-	-	120 202 097	
PHILIPPINES	2 083 300	-	-	-	2 083 300	
SOMALIA	11 002 250	-	-	-	11 002 250	
SUDAN	5 158 400	-	-	-	5 158 400	
SWAZILAND	1 941 301	-	-	-	1 941 301	
TANZANIA	822 300	-	-	-	822 300	
UGANDA	1 880 530	-	-	-	1 880 530	
ZAIRE	1 076 025	-	-	-	1 076 025	
ZAMBIA	1 432 714	-	-	-	1 432 714	
ZIMBABWE	4 033 299	-	-	-	4 033 299	
	455 218 196	-	54 028 093	54 028 093	401 190 103	
SUB. TOTAL						

PROTRACTED REFUGEE OPERATIONS

STATUS OF PROJECTS AT 31 DECEMBER 1987

COUNTRY	BUDGET EARMARKINGS APPROVED AT 31 DEC. 1987		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET EARMARKINGS AT 31 DEC 1985	
	\$	\$	CUMULATIVE AT 31 DEC. 1987	DURING 88-89	CUMULATIVE AT 31 DEC 1985	\$
AFGHANI STAN	5 539 076		5 504 676		5 594 676	3 400
ALGERIA	7 940 337		4 205 195	3 096 609	7 301 904	638 533
ANGOLA	16 080 496		14 304 426	2 071 580	16 076 006	4 450
BANGLADESH	24 277 641		23 012 642	866 799	23 879 441	398 200
BENIN	572 004		516 962	23 638	540 630	31 404
BOLIVIA	2 020 221		1 786 384		1 786 384	233 837
BUTSWANA	4 161 208		3 850 144	191 893	4 042 037	119 171
BRAZIL	1 038 570		1 038 570		1 038 570	
BURKINA FASO	4 666 866		3 930 287	296	3 300 573	866 293
BURMA 1/	1 904 744		1 776 945		1 776 945	127 799
BURUNDI	3 031 447		2 186 762	129 370-	2 057 392	574 055
CAMEROON	2 677 228		1 955 024		1 955 024	122 204
CAPE VERDE	2 635 195		2 605 195		2 605 195	
CENTRAL AFRICAN REPUBLIC	417 917		400 426	1 135	401 531	16 286
CHAD	23 934 062		21 846 179	1 568 448	23 414 627	519 435
CHILE	1 541 958		1 541 858		1 541 958	
CHINA	996 420		996 420		996 420	
COLUMBIA	945 172		832 580		932 580	112 592
COMOROS	1 677 944		1 673 861		1 673 861	3 983
CONGO	9 746		9 746		9 746	
COSTA RICA	361 553		361 553		361 553	
CÔTE D'IVOIRE	32 313		32 313		32 313	
CUBA	1 773 333		1 692 399	71 739	1 764 138	9 201
CYPRUS	479 580		477 630		479 580	
DEMOCRATIC KAMPUCHEA	6 070		6 067		6 067	3
DJIBOUTI	2 366 633		1 630 764	610 640	2 241 404	125 229
DOMINICAN REPUBLIC	5 203 742		5 163 863		5 163 863	35 879
ECUADOR	2 447 289		2 447 289		2 447 289	
EGYPT	1 177 089		1 177 089		1 177 089	
EL SALVADOR	8 626 785		8 206 110	107 327-	8 099 783	528 003
EQUATORIAL GUINEA	1 325 435		1 272 514		1 272 514	52 921
ETHIOPIA	61 136 192		35 317 790	18 377 317	53 695 107	7 441 085
FIJI	731 894		362 894		362 894	419 000
GABON	239 393		209 393		209 393	
GAMBIA	4 879 292		4 685 431	17 625-	4 667 806	211 476
GHANA	4 838 939		4 672 621		4 672 621	136 378
GREECE	325 501		325 501		325 501	
GUATEMALA	71 132		71 132		71 132	
GUINEA	1 417 387		1 338 126		1 338 126	79 261
GUINEA-BISSAU	240 770		236 131	1 650	237 781	2 989
GUYANA	152 777		152 777		152 777	

EMERGENCY OPERATIONS FUNDED FROM GENERAL RESOURCES

1/ Myanmar Union of

UNOBLIGATED
BUDGET
EARMARKINGS
AT 31 DEC 1985

EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS
CUMULATIVE
AT 31 DEC 1987

DURING
88-89

BUDGET
EARMARKINGS
APPROVED
AT 31 DEC. 1987

COUNTRY

EMERGENCY OPERATIONS FUNDED
FROM GENERAL RESOURCES

COUNTRY	BUDGET EARMARKINGS APPROVED AT 31 DEC. 1987	EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS CUMULATIVE AT 31 DEC. 1987	DURING 88-89	UNOBLIGATED BUDGET EARMARKINGS AT 31 DEC 1985
HAITI	1 916 912	1 316 912	-	1 515 912
HONDURAS	4 739 795	2 248 558	1 409 275	1 051 962
HUNGARY	1 040 997	1 040 997	-	6 027 188
INDIA	37 035 015	31 067 827	-	2 862 701
INDONESIA	8 459 350	8 029 437	162 450	-
IRAQ, ISLAMIC REPUBLIC OF	7 133 206	2 459 273	1 782 232	-
IRAQ	2 297 535	2 297 535	-	-
JAMAICA	395 203	395 203	-	199 372
JORDAN	9 913 915	9 714 543	-	59 983
KENYA	4 678 362	4 618 879	-	-
KOREA, REPUBLIC OF	35 400	35 400	-	32 772
LAOS	10 494 320	7 179 507	3 282 041	919 697
LEBANON	24 362 227	20 254 602	3 187 928	151 426
LESOTHO	1 339 353	1 157 927	-	686 985
MADAGASCAR	1 936 390	842 716	407 185	744 750
MALAWI	10 472 472	899 538	8 829 184	-
MALAYSIA	212 878	212 878	-	212 878
MALDIVES	495 000	305 199	-	305 199
MALI	8 302 272	7 097 453	110 000-	189 801
MAURITANIA	19 507 813	17 222 753	692 231	1 404 819
MAURITIUS	342 630	342 630	-	1 592 829
MEXICO	3 122 594	1 335 319	1 070 702	-
MOROCCO	4 335 760	4 335 760	-	316 573
Mozambique	34 939 011	25 206 708	-	-
NAMIBIA	1 152 706	-	-	-
NEPAL	10 646 227	10 183 297	8 612 704	1 179 599
NICARAGUA	13 788 687	8 552 801	827 259	325 447
NIGER	7 950 753	7 757 441	234 752-	697 682
NIGERIA	2 898 471	2 838 471	5 302 663	66 777-
PAKISTAN	94 817 366	74 451 184	958-	154 270
PANAMA	986 562	971 631	14 169 737	-
PARAGUAY	31 334	31 634	1 771	6 196 645
PERU	2 496 314	2 487 932	-	13 160
PHILIPPINES	7 074 368	4 890 863	-	-
PRTUGAL	4 759 471	4 759 471	1 838 032	8 382
REGIONAL (ASIA/PACIFIC)	4 846 308	4 846 088	-	345 453
ROMANIA	5 671 399	5 671 399	-	-
RWANDA	4 529 050	3 680 600	365 719	-
SAMOA	567 567	567 567	-	412 731
SAUTOME AND PRINCIPE	171 600	134 752	-	16 846
SENEGAL	7 471 317	6 429 556	825 600	216 161

STATUS OF PROJECTS AT 31 DECEMBER 1989

SCHEDULE 5
(continued)

EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS

UNOBLIGATED
BUDGET
EARMARKINGS
AT 31 DEC 1985

CUMULATIVE
AT 31 DEC 1989

DURING
88-89

CUMULATIVE
AT 31 DEC. 1987

BUDGET
EARMARKINGS
APPROVED
AT 31 DEC. 1989

COUNTRY	BUDGET EARMARKINGS AT 31 DEC. 1989	DURING 88-89	CUMULATIVE AT 31 DEC. 1987	CUMULATIVE AT 31 DEC 1989	UNOBLIGATED BUDGET EARMARKINGS AT 31 DEC 1985
BURKINA FASO	11 449 708	-	7 930 073	7 530 073	3 515 625
BURMA	3 893 918	-	3 859 184	3 959 184	31 734
BURUNDI	1 119 616	726 756	574 633	1 301 389	181 973-
CAE'ROUN	960 667	-	910 847	512 708	47 755
CAPE VERDE	938 480	-	939 480	999 480	-
CENTRAL AFRICAN REPUBLIC	226 300	-	207 429	207 429	18 971
CHAD	46 019 960	1 798 313	38 751 866	40 550 171	5 469 691
CHINA	7 075 376	-	7 875 876	7 875 876	-
COLOMBIA	734 900	18 429-	453 394	439 965	264 935
CUMJROS	1 306 340	-	1 306 946	1 306 946	-
COSTA RICA	331 132	-	331 132	331 132	-
CUBA	3 279 209	457 312	2 710 513	3 157 925	111 393
DEMOCRATIC KAMPUCHEA	118 226 202	-	115 744 917	115 744 917	2 481 295
DJIBOUTI	3 304 853	863 242	2 101 911	2 965 153	339 700
ECUADOR	1 944 900	-	1 622 167	1 622 167	322 633
EGYPT	833 581	-	883 681	993 681	-
EL SALVADOR	29 627 616	1 503 654	25 425 549	26 920 203	1 698 413
ETHIOPIA	144 250 654	55 999 345	73 089 249	129 099 594	15 162 060
FIJI	681 472	-	681 398	691 398	74
GAMBIA	5 740 967	-	5 541 099	5 541 099	155 868
GHANA	14 594 356	62 132-	14 645 727	14 593 595	761
GUATEMALA	5 573 213	862 247	4 460 897	5 323 144	250 065
GUINEA	5 544 553	-	5 428 490	5 429 490	116 063
GUI'VEA-BISSAU	3 337 303	7 758	3 281 367	3 299 125	48 178
HONDURAS	20 162 934	4 714 903	11 237 871	16 002 774	4 160 160
INDIA	4 049 873	-	3 942 729	3 942 729	107 144
INDONESIA	7 391 048	-	6 798 644	6 799 544	552 404
IRAN, ISLAMIC REPUBLIC OF	3 215 946	2 200 968	-	2 200 968	1 014 978
JAMAICA	702 317	335 113-	589 217	254 104	447 913
JORDAN	8 534 755	-	8 319 566	8 319 566	215 185
KENYA	15 470 331	-	14 836 967	14 906 967	662 864
LAOS	11 634 548	7 063 678	1 274 271	8 337 949	3 256 655
LEBANON	43 194 574	11 596 465	30 161 744	41 759 213	1 436 391
LES JTHJ	3 420 091	18 507-	3 284 890	3 266 383	152 708
MADAGASCAR	4 439 500	-	4 311 971	4 311 971	127 525
MALAWI	56 417 439	41 020 423	4 878 418	45 899 941	10 518 568
MALI	19 564 534	-	17 895 199	17 895 199	1 665 335
MAURITANIA	24 713 741	2 620 268	18 775 659	21 395 927	3 317 814
MAURITIUS	548 514	-	548 514	548 514	-
MEXICO	8 116 504	1 769 768	4 757 335	6 527 103	1 585 501
MUR JCCO	7 974 432	-	7 855 287	7 955 287	115 115

EMERGENCY OPERATION; FUNDED FROM
INTERNATIONAL EMERGENCY FUND RESERVE

COUNTRY	BUDGET EARMARKINGS APPROVED		EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS		UNOBLIGATED BUDGET EARMARKINGS	
	AT 31 DEC. 1987	CUMULATIVE AT 31 DEC. 1987	DURING 88-89	CUMULATIVE AT 31 DEC 1989	AT 31 DEC 1985	AT 31 DEC 1985
EMERGENCY OPERATIONS FUNDED FROM GENERAL RESOURCES						
SIERRA LEONE	11 352	-	11 352	11 352	-	-
SOLOMON ISLANDS	24 371	19 937	-	19 937	4 434	4 434
SOMALIA	77 643 753	54 777 207	14 940 727	69 717 934	7 525 819	7 525 819
SRI LANKA	14 822 402	12 610 656	920 017	13 530 673	1 251 729	1 251 729
SUDAN	42 115 904	24 150 928	11 093 605	35 234 533	6 881 371	6 881 371
SURINAME	70 398	70 998	-	70 998	-	-
SWAZILAND	2 492 012	1 421 760	1 070 252	2 492 012	-	-
SYRIA	5 833 141	5 832 417	607	5 833 104	37	37
TANZANIA	9 611 565	3 293 431	6 590 156	9 983 617	271 552	271 552
THAILAND	3 201 307	3 195 549	-	3 195 549	5 758	5 758
TOGO	3 518 260	3 586 759	-	3 586 759	31 501	31 501
TONGA	139 950	109 850	-	109 950	-	-
TRINIDAD AND TOBAGO	482 105	482 105	-	482 105	-	-
TUVALU	3 453 829	3 453 828	-	3 453 928	-	-
TURKEY	4 854 596	4 864 696	-	4 864 696	-	-
USA/IDA	16 259 436	11 403 402	2 031 062	13 434 464	2 624 972	2 624 972
URUGUAY	545 445	545 445	-	545 445	-	-
VIETNAM	21 611 620	14 982 133	4 492 244	19 474 377	2 137 213	2 137 213
YEMEN ARAB REPUBLIC	6 398 349	6 375 632	-	6 375 632	22 717	22 717
YEMEN, PEOPLE'S DEMOCRATIC REPUBLIC OF	7 909 633	7 587 151	118 213	7 705 364	204 265	204 265
YUGOSLAVIA	233 349	233 849	-	233 949	-	-
ZAMBIA	7 113 577	5 218 567	-	5 218 567	1 895 110	1 895 110
ZAMBIA	4 051 043	2 753 570	848 175	3 601 745	445 298	445 298
ZIMBABWE	2 504 053	1 546 420	626 246	2 172 666	331 387	331 387
ZIMBABWE	-	629 463	348 472	977 935	577 935	577 935
SJB. TOTAL	805 712 337	621 092 003	122 129 593	743 221 596	62 490 741	62 490 741
EMERGENCY OPERATIONS FUNDED FROM INTERNATIONAL EMERGENCY FOOD RESERVE						
AFGHANISTAN	2 021 944	2 021 844	-	2 021 944	-	-
ALGERIA	8 807 152	6 215 037	3 293 253	9 508 260	701 108	701 108
ANGOLA	13 251 152	8 379 614	3 261 388	11 641 002	1 610 160	1 610 160
DANGLAJESH	36 970 729	21 703 471	12 361 802	34 065 273	2 505 456	2 505 456
DELIZE	116 586	116 586	-	116 586	-	-
BENIN	2 394 486	1 393 551	693 171	2 086 722	257 764	257 764
BOLIVIA	3 595 150	3 595 150	-	3 595 150	-	-
BOTSWANA	5 357 676	2 618 750	2 335 920	4 954 670	402 006	402 006
BRAZIL	2 553 553	2 358 704	129 641	2 488 345	75 208	75 208

SCHEDULE 5
(concluded)

UNBLIGATED
BUDGET
EARMARKINGS
AT 31 DEC 1989

STATUS OF PROJECTS AT 31 DECEMBER 1989

EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS
CUMULATIVE
AT 31 DEC 1989

BUDGET
EARMARKINGS
APPROVED
AT 31 DEC. 1989

COUNTRY

DURING
88-89

UNBLIGATED
BUDGET
EARMARKINGS
AT 31 DEC 1989

EMERGENCY OPERATIONS FUNDED FROM
INTERNATIONAL EMERGENCY FOOD RESERVE

COUNTRY	BUDGET EARMARKINGS APPROVED AT 31 DEC. 1989	EXPENDITURE INCLUDING OUTSTANDING OBLIGATIONS CUMULATIVE AT 31 DEC 1989	DURING 88-89	CUMULATIVE AT 31 DEC 1989	UNBLIGATED BUDGET EARMARKINGS AT 31 DEC 1989
MOZAMBIQUE	54 001 994	22 647 300	17 981 765	40 629 065	13 372 925
NAMIBIA	971 745	-	950 903	950 903	20 842
NEPAL	9 556 000	7 353 076	17 151	7 370 157	2 185 842
NEW HEBRIDES	452 210	430 232	94 529-	335 703	116 507
NICARAGUA	16 211 392	4 866 179	4 567 062	9 433 241	6 778 151
NIGER	13 842 716	11 417 658	16 576	11 434 234	2 408 482
PAKISTAN	490 227 403	421 772 814	51 340 204	473 113 019	17 114 385
PERU	593 900	593 721	-	593 721	179
PHILIPPINES	5 842 195	3 273 318	1 473 266	4 747 084	1 095 111
PORTUGAL	960 945	960 945	-	960 945	-
ROMANIA	1 110 087	1 110 087	-	1 110 087	-
RWANDA	9 990 720	7 693 285	227 445	7 920 730	2 059 990
SAO TOME AND PRINCIPE	607 241	607 173	-	607 173	68
SENEGAL	16 547 945	14 164 595	-	14 164 595	2 383 350
SIERRA LEONE	2 474 120	2 333 987	9 065	2 343 052	131 064
SINGAPORE	609 445	603 445	-	603 445	-
SOLOMON ISLANDS	661 830	643 737	-	643 737	-
SOMALIA	155 583 973	114 229 794	18 809 555	133 039 349	18 053
SRI LANKA	14 079 967	12 570 306	345 671	12 915 977	22 544 624
SUDAN	98 285 719	52 386 193	34 836 946	87 223 139	1 163 890
SWAZILAND	3 035 175	1 332 134	1 494 827	2 826 961	11 062 580
SYRIA	1 756 341	1 709 308	-	1 709 308	208 214
TANZANIA	9 443 650	6 156 230	1 312 289	7 469 519	47 033
THAILAND	2 248 100	2 207 988	-	2 207 988	1 975 131
TUGU	1 187 543	1 169 889	283 998-	935 991	40 112
TONGA	364 224	364 224	-	364 224	301 752
TUNISIA	10 658 343	8 816 224	1 023 656	9 839 880	-
TURKEY	3 048 780	-	663 415	663 415	818 463
UGANDA	31 556 512	17 906 636	7 565 587	25 472 223	2 285 365
VIENTNAM	59 094 775	47 546 487	9 975 378	57 521 965	6 184 389
YEMEN ARAB REPUBLIC	1 293 930	1 293 821	-	1 293 821	1 572 910
YEMEN, PEOPLE'S DEMOCRATIC REPUBLIC	7 145 244	7 117 206	-	7 117 206	9
YUGOSLAVIA	68 126	68 126	-	68 126	28 038
ZAIRE	7 226 704	5 535 313	95 021	5 630 334	-
ZAMBIA	7 994 063	5 901 594	1 434 617	7 336 211	1 595 370
ZIMBABWE	21 338 561	11 051 454	6 151 204	17 202 658	657 852
SUB. TOTAL	1 735 633 278	1 304 543 693	314 761 039	1 619 304 732	166 328 546

12 899 349 927

GRAND TOTAL

8 137 712 184

1 639 302 636 a

3 122 335 107

9 777 014 820

PROGRAMME SUPPORT AND ADMINISTRATIVE COSTS

SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURE FOR THE FINANCIAL PERIOD 1988-89

Title	1988-89 Budget as approved by the 24th Session of CFA and amended by the 28th Session of CFA \$	Expenditure including Outstanding Obligations at 31 December 1989 \$	Unspent/Overspent Balance of Appropriations at 31 December 1989 a/ \$
Chapter I - WFP SECRETARIAT			
A. Secretariat			
Personnel Services			
(a) Staff Costs			
Directing staff	1 974 000	1 742 278	231 722
Professional staff			
- Unified service	14 318 000	15 237 072	919 072-
- Specialized	5 790 000	5 861 280	71 280-
General service staff	<u>16 672 000</u>	<u>17 568 858</u>	<u>896 858-</u>
	38 754 000	40 409 488	1 655 488-
(b) Consultants (including travel)			
Travel	2 302 000	2 290 505	11 495
Meetings	1 278 000	1 261 420	16 580
Management Information System	3 580 000	3 612 914	32 914-
Communications	2 050 000	2 175 887	125 887-
Public Information	914 000	858 079	55 921
Training	1 330 000	1 290 683	39 317
Contributions to UN and other organizations	328 000	310 455	17 545
Other operating expenses	<u>959 000</u>	<u>1 125 752</u>	<u>166 752-</u>
Total Secretariat	52 738 000	54 486 762	1 748 762-
B. Country Offices			
Staff costs			
Professional staff	31 216 000	30 499 179	716 821
Local staff	<u>15 251 000</u>	<u>14 797 338</u>	<u>453 662</u>
	46 467 000	45 296 517	1 170 483
Operating costs			
	<u>15 012 000</u>	<u>15 583 169</u>	<u>571 169-</u>
Total Country Offices	<u>61 479 000</u>	<u>60 879 686</u>	<u>599 314</u>
	114 217 000	115 366 448	1 149 448-
Chapter II - SERVICES PROVIDED BY FAO			
(See Schedule 6.1)	<u>13 723 000</u>	<u>15 622 322</u>	<u>1 899 322-</u>
Chapter III - SERVICES PROVIDED BY THE UN AND OTHER INTERNATIONAL ORGANIZATIONS			
United Nations	880 000	880 000	-
World Health Organization	873 000	695 869	177 131
International Labour Office	1 018 000	1 045 955	27 955-
United Nations Educational, Scientific and Cultural Organization	<u>553 000</u>	<u>472 459</u>	<u>80 541</u>
	<u>3 324 000</u>	<u>3 094 283</u>	<u>229 717</u>
Chapter IV - UNALLOCATED CONTINGENCIES			
	-	-	-
TOTAL	<u>131 264 000</u> =====	<u>134 083 053</u> =====	<u>2 819 053-</u> =====

a/ Minus signs indicate overspent balances explained in Finance Committee document FC 68/16 Budgetary Performance Report 1988-89.

b/ Statement II.

PROGRAMME SUPPORT AND ADMINISTRATIVE COSTS
SERVICES PROVIDED BY THE FOOD AND AGRICULTURE ORGANIZATIONS
SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURE FOR THE FINANCIAL PERIOD 1988-89

TITLE	1988-89 Budget as approved by the 24th Session of CFA and amended by the 28th Session of CFA	Expenditure including Outstanding Obligations at 31 December 1989	Unspent/Overspent ^{a/} Balance of Appropriations at 31 December 1989
	\$	\$	\$
<u>1. Technical support</u>			
Animal Production and Health Division	300 300	235 186	65 114
Environment Programme Coordinating Unit	-	10 600	10 600-
Agricultural Services Division	475 900	425 080	50 820
Land and Water Development Division	657 100	756 385	99 285-
Plant Production and Protection Division	515 500	584 476	68 976-
Commodities and Trade Division	277 600	239 429	38 171
Food Policy and Nutrition Division	657 100	577 293	79 807
Policy Analysis Division	-	4 800	4 800-
Human Resources Institutions and Agrarian Reform Division	328 600	308 275	20 325
Fisheries Department	17 000	5 126	11 874
Forestry Department	657 100	723 361	66 261-
Field Programme Development Division	<u>1 778 800</u>	<u>1 665 758</u>	<u>113 042</u>
	<u>5 665 000</u>	<u>5 535 769</u>	<u>129 231</u>
<u>2. Legal Advisory Services</u>	50 000	53 701	3 701-
<u>3. Budgetary Services</u>	60 000	64 300	4 300-
<u>4. Internal Audit</u>	237 000	258 080	21 080-
<u>5. Information and Publications</u>	2 532 000	3 498 753	966 753-
<u>6. Personnel Work</u>	817 000	797 083	19 917
<u>7. Financial Services</u>	884 000	958 243	74 243-
<u>8. Computer Services</u>	170 000	394 505	224 505-
<u>9. Maintenance and General Operating Expenses</u>			
- Administrative Services	1 085 000	1 151 037	66 037-
- Common Services	<u>1 800 000</u>	<u>2 467 048</u>	<u>667 048-</u>
	<u>2 885 000</u>	<u>3 618 085</u>	<u>733 085-</u>
<u>10. External Audit</u>	423 000	443 803	20 803-
TOTAL	<u>13 723 000</u> =====	<u>15 622 322</u> =====	<u>1 899 322-</u> =====

^{a/} Minus signs indicate overspent balances explained in Finance Committee document FC 68/16 Budgetary Performance Report 1988-89.

^{b/} Includes full rental costs for the biennium of \$2,169,570 offset by a special contribution equivalent to \$956,522 for 1988 from the Host Government.

^{c/} Charges by the FAO Regular Programme as recorded in Schedule 3.4 of Volume 1 (C89/....) amounted to \$15,306,024 after taking into consideration a favourable currency variance of \$316,298.

SUMMARY OF TRANSACTIONS ON SUB-TRUST FUNDS FOR THE FINANCIAL PERIOD 1988-89

DONOR	RECIPIENT	Cash balance at 1 January 1988 \$	Received Transferred \$	Expenditure \$	Cash balance at 31 December 1989 \$	Outstanding Obligations at 31 December 1989 \$	Unobligated Balance at 31 December 1989 \$
NON-FOOD ITEMS							
Argentina		180 000	-	169 593	10 407	6 385	4 022
Togo							
Australia		35 499	-	-	35 499	-	35 499
Bangladesh		9 734	-	9 734	-	-	-
China		-	355 201	315 884	39 317	-	39 317
Ethiopia		-	23 235	23 235	-	-	-
Honduras		5 514	1 018-	4 496	-	-	-
Kenya		-	13 441	13 441	-	-	-
Laos		-	361 379	361 186	193	-	193
Mozambique		265 015	197-	3 706	261 112	17 844	243 268
Nepal		583	583-	-	-	-	-
Pakistan		1 411	1 411-	-	-	-	-
Sri Lanka		7 046	3 146-	-	3 900	-	3 900
Uganda		76 660	-	246 424	169 764-	298 101	467 865- a
Viet Nam		49 685	32 099-	-	17 586	-	17 586
General							
Belgium		1 023	1 410	2 433	-	-	-
Burkina Faso		-	87 840	87 840	-	-	-
Chad		-	5 629	5 629	-	-	-
Nepal		94 879	94 879-	-	-	-	-
Niger							
Canada		149 128	-	71 292	77 836	67 247	10 589
Bolivia		-	29 979	-	29 979	29 979	-
Haiti		373 995	576 481	233 381	717 095	-	717 095
General							
European Economic Community		-	485 722	336 433	149 289	120 791	28 498
Malawi							
Finland		41 333	-	41 333	-	-	-
Mozambique		-	110 095	138 500	28 405-	-	28 405- a
Somalia		95	95-	-	-	-	-
General							
France		-	500 000	-	500 000	-	500 000
Bangladesh		2 949	2 949-	-	-	-	-
Chad		-	358 403	280 948	77 455	77 455	-
Cote D'Ivoire		-	200 000	97 451	102 549	6 925	95 624
Ethiopia		-	150 000	-	150 000	-	150 000
Mozambique		-	230 000	156 516	73 484	-	73 484
Senegal		-	30 000	6 081	23 919	-	23 919
Sierra Leone		-	419 366	419 366	-	-	-
Sudan		-	309 500	36 133	273 367	203 500	69 867
Togo		7 230	292 770-	-	300 000	26 300	273 700
Viet Nam		850 053	737 090-	-	112 963	-	112 963
General							
Germany, Federal Republic of		1 139	1 139-	-	-	-	-
Haiti		196 646	116 632-	76 022	3 992	-	3 992
Sudan		-	79 153	78 784	369	-	369
Tanzania		328	38 617	-	38 945	-	38 945
General							
Greece		10 293	-	10 293	-	-	-
Senegal							
Italy		-	90 000	25 319	64 681	1 992	62 689
Benin		3 309	200 000	44 628	158 681	10 400	148 281
Burkina Faso		70 000	-	18 063	51 937	4 736	47 201
Cameroon		90 000	-	29 645	60 355	3 855	56 500
Cape Verde		20 000	-	8 000	12 000	3 478	8 522
Central African Republic		150 000	27 593	177 062	531	531	-
Comoros		-	144 445	-	144 445	144 445	-
Congo		40 000	100 000	69 130	70 870	-	70 870
Equatorial Guinea		220 111	810 000	140 491	889 620	288 595	601 025
Ethiopia							

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SCHEDULE 7
(continued)

DONOR	RECIPIENT	Cash balance at	Received	Expenditure	Cash balance at	Outstanding	Unobligated
		1 January 1988	Transferred		31 December 1989	Obligations at	Balance at
		\$	\$	\$	\$	\$	\$
Italy		34 618	-	22 880	11 738	-	11 738
Haiti		-	150 000	455-	150 455	120 455	30 000
Lesotho		-	109 855	415 727	154 128	2 803	151 325
Mozambique	460 000	-	16 677	-	16 677	16 677	-
Nepal		-	50 000	8 372	41 628	-	41 628
Nicaragua		-	14 835	14 835	-	-	-
Saint Lucia		-	9 000	5 143	12 359	-	12 359
Somalia	8 502	-	34 742	34 742	-	-	-
St. Vincent and the Grenadines		-	61 080	45 488	15 592	15 592	-
Sudan		-	5 180-	65 975	8 845	-	8 845
Swaziland	80 000	-	5 919	96 877	9 042	484	8 558
Tanzania	100 000	-	78 785	69 240	55 288	8 650	46 638
Uganda	45 743	-	60 000	21 136	38 864	19 627	19 237
Yemen, People's Dem. Rep. of		-	-	2 592 281	2 447 021-	5 498	2 452 519- b
Zambia	145 260	-	-	-	1 263 618	-	1 263 618
General	1 026 226	-	237 392	-	-	-	-
Japan		-	116 278	116 278	-	-	-
Angola		-	-	-	-	25 450	25 450- a
Botswana		-	-	-	-	37 800	35 960- a
Burundi	15 640	-	1 314	15 114	1 840	-	12 356- a
Cape Verde		-	73 000	85 356	12 356-	-	-
Central African Republic		-	128 344	117 642	10 702	10 702	-
Congo		-	182 146	128 310	53 836	-	53 836
Djibouti		-	300	49 183	48 883-	5 117	54 000- a
Equatorial Guinea		-	356 437	317 710	38 727	31 751	6 976
Ethiopia		-	169 800	161 790	8 010	4 653	3 357
Gambia		-	40 085	70 236	30 151-	29 682	59 833- a
Guinea-Bissau		-	17 000	-	17 000	17 000	-
Kenya		-	-	-	52 500	-	52 500- a
Lesotho		-	121 001	125 739	4 738-	-	4 738- a
Mali		-	103 675	105 342	1 667-	-	1 667- a
Mozambique		-	181 872	163 318	18 554	27 720	9 166- a
Niger	16 107	-	-	4 085	12 022	30 256	18 234- a
Sao Tome and Principe		-	135 687	135 687	-	-	-
Senegal		-	61 761	60 156	1 605	-	1 605
Sierra Leone	26 927	-	-	26 927	-	-	-
Swaziland		-	74 557	93 260	18 703-	4 406	23 109- a
Tanzania		-	146 014	106 514	39 500	67 686	28 186- a
General	17 779	-	90 729	-	108 508	-	108 508
Netherlands		-	100 000	81 140	18 860	-	18 860
Angola		-	-	-	-	-	11 628
Benin	308 466	-	180 000	422 953	65 513	53 885	100 000
Bolivia	200 000	-	200 000	166 492	233 508	133 508	-
Botswana	47 324	-	-	37 698	9 626	9 626	-
Burundi	10 000	-	15 000	12 253	12 747	12 541	206
Cape Verde	434 396	-	300 668	662 632	72 432	111 534	39 102- a
Cote D'Ivoire	70 000	-	280 000	30 000	320 000	77 000	243 000
Ethiopia	1 203 209	-	1 203 209	1 769 321	637 097	-	637 097
Gambia	298 900	-	-	227 896	71 004	20 898	50 106
Guatemala	130 000	-	206 730	336 730	-	-	-
Guinea-Bissau	3 779	-	-	-	3 779	-	3 779
Honduras	620	-	-	-	620	-	620
Indonesia		-	139 182	74 703	64 479	49 445	15 034
Jamaica		-	50 000	-	50 000	-	50 000
Madagascar		-	40 000	27 894	12 106	9 299	2 807
Malawi	129 325	-	48 000	145 500	31 825	-	31 825
Mauritania	2 942	-	-	-	2 942	-	2 942
Mozambique	50 000	-	392 058	182 271	259 787	87 857	171 930
Nepal		-	38 726	26 012	12 714	12 714	-
Nicaragua	220 389	-	96 351-	124 038	-	-	-
Niger	3 464	-	-	88 063-	91 527	91 487	40
Pakistan	1 168 686	-	1 420 550	1 904 246	684 990	684 990	-
Senegal	58 365	-	53 375-	4 990	-	-	6 953
Sri Lanka		-	30 000	23 047	6 953	-	22 857
Sudan	113 790	-	477 416	568 349	22 857	-	313 148
Tanzania	240 000	-	235 000	161 852	313 148	-	81 519
Uganda	196 115	-	10 000-	102 710	83 405	1 886	778
Zambia	-	-	40 000	35 029	4 971	4 193	-
General	863 566	-	1 057 760-	-	194 194-	-	194 194- a

DONOR	RECIPIENT	Cash balance at 1 January 1988 \$	Received Transferred \$	Expenditure \$	Cash balance at 31 December 1989 \$	Outstanding Obligations at 31 December 1989 \$	Unobligated Balance at 31 December 1989 \$
New Zealand							
Mozambique		64 761	-	58 364	6 397	6 397	-
Samoa		62	2 692	-	2 754	-	2 754
General		2 774	2 774-	-	-	-	-
Norway							
El Salvador		-	19 173	19 173	-	-	-
Equatorial Guinea		-	14 086	3 000	11 086	11 086	-
Mali		731	731-	-	-	-	-
Mauritania		2 937	2 937-	-	-	-	-
Mozambique		6 980	6 980-	-	-	-	-
Senegal		1 517	1 517-	-	-	-	-
Somalia		6 095	6 095-	-	-	-	-
Tanzania		4 903	4 903-	-	-	-	-
Uganda		9 225	9 225-	-	-	-	-
General		873	873-	-	-	-	-
Oxford Committee for Famine Relief (OXFAM)							
Mozambique		1 023	1 023-	-	-	-	-
Sweden							
Angola		-	10 750	1 962	8 788	4 685	4 103
Burkina Faso		45 906	-	15 389	30 517	4 611	25 906
Central African Republic		204 220	-	41 072	163 148	81 480	81 668
Chad		12 413	2 678-	-	9 735	-	9 735
Djibouti		-	80 000	-	80 000	-	80 000
Mali		2 047	1 406-	-	641	-	641
Mauritania		1 686	-	190-	1 876	-	1 876
Mozambique		234 500	23 193	238 752	18 941	16 390	2 551
Niger		271 877	4 028	275 905	-	-	-
Senegal		6 205	-	3 553	2 652	-	2 652
Somalia		5 318	-	-	5 318	-	5 318
Tanzania		53	694	-	747	-	747
Viet Nam		260 000	12 699	266 349	6 350	-	6 350
Zimbabwe		-	176 000	151 811	24 189	24 189	-
General		302	11 115	-	11 417	-	11 417
Switzerland							
Angola		41 248	-	-	41 248	-	41 248
Cape Verde		36	36-	-	-	-	-
Comoros		59 784	-	10 495	49 289	-	49 289
Djibouti		376	6-	-	370	-	370
Gambia		3 027	-	-	3 027	-	3 027
Guyana		1 497	-	-	1 497	-	1 497
Iran		-	65 544	65 544	-	-	-
Mozambique		230 000	195 000	385 189	39 811	31 245	8 566
Senegal		6 659	6 660-	25-	24	-	24
St. Vincent and the Grenadines		325	325-	-	-	-	-
Sudan		-	120 000	120 000	-	-	-
General		1 398	1 512	-	2 910	-	2 910
United Kingdom							
Angola		-	245 532	144 636	100 896	90 592	10 304
General		-	1 525	-	1 525	-	1 525
United Nations Educational Scientific and Cultural Organization (Unesco)							
Botswana		6 827	704	4 770	2 761	2 761	-
Burundi		204	204-	-	-	-	-
Cape Verde		4 097	-	239	3 858	-	3 858
Chad		-	24 998	24 998	-	-	-
Ethiopia		-	30 000	16 923	13 077	13 077	-
Mauritania		25 000	-	23 819	1 181	-	1 181
Niger		472	31 972	31 814	630	-	630
Senegal		48	24 952	13 293	11 707	11 707	-
Sudan		-	60 000	-	60 000	60 000	-
General		86 160	58 234-	-	27 926	-	27 926
United Nations Office for Emergency Operations in Africa (UN/OEOA)							
Mali		106 078	-	101 312	4 766	-	4 766
Sudan		36 357	-	36 357	-	-	-

DONOR	RECIPIENT	Cash balance at	Received	Expenditure	Cash balance at	Outstanding	Unobligated
		1 January 1988	Transferred		31 December 1989	Obligations at	Balance at
		\$	\$	\$	\$	\$	\$
	United States of America	-	400 000	245 640	154 360	154 360	-
	Mozambique	-	-	-	-	-	-
	United Support of Artists for Africa, USA	-	150 000	150 000	-	-	-
	Niger	-	-	-	-	-	8 817
	World Food Programme c/	-	-	-	-	-	5 701
	Angola	10 634	13 000	4 738	18 896	10 079	1 280
	Antigua and Barbuda	5 701	-	-	5 701	-	2 416
	Bangladesh	35 159	33 266-	613	1 280	-	-
	Benin	1 325	15 000	1 906-	18 231	15 815	-
	Bhutan	14 464	96 961	71 172	40 253	40 253	11 282
	Bolivia	11 563	80 390	29 714	62 239	50 957	671
	Botswana	68 124	46 983-	20 470	671	-	8 402
	Burkina Faso	78 054	78 129	136 959	19 224	10 822	85 119
	Burundi	28 181	106 871	28 862	106 190	21 071	3 758
	Cameroon	-	110 000	106 242	3 758	-	19 995
	Cape Verde	22 525	-	2 530	19 995	-	52 880
	Central African Republic	27 500	69 800	41 100	56 200	3 320	85 913
	Chad	25 000	113 652	34 439	104 213	18 300	1 068
	China	30 211	-	29 143	1 068	-	930
	Colombia	3 708	-	2 778	930	-	87 020
	Comoros	9 468	100 000	20 500	88 968	1 948	78 400
	Cote D'Ivoire	-	78 400	-	78 400	-	42 707
	Djibouti	250	89 795	5 421	84 624	41 917	1 672
	Dominican Republic	-	133 000	48 328	84 672	83 000	41 372
	El Salvador	8 926	46 246	3 800	51 372	10 000	40 719
	Equatorial Guines	3 000	83 360	16 171	70 189	29 470	11 398-
	Ethiopia	125 349	194 557	274 465	45 441	56 839	82 744
	Gambia	744	82 000	-	82 744	-	-
	Ghana	12 314	2 914-	3 400	6 000	6 000	-
	Guatemala	-	40 205	40 205	-	-	73 017
	Guinea	37 000	60 000	19 293	77 707	4 690	11 423
	Guinea-Bissau	17 038	300	2 107	15 231	3 808	7 090
	Guyana	-	30 000	-	30 000	22 910	145 924
	Haiti	-	205 995	17 803	188 192	42 268	153 816
	Honduras	11 005	153 461	9 068	155 398	1 582	-
	Indonesia	3 000	10 256	7 919	5 337	5 337	-
	Jamaica	-	6 410	6 410	-	-	1 314
	Kenya	4 000	5 750	8 436	1 314	-	1 002
	Lesotho	813	129 187	55 910	74 090	73 088	-
	Liberia	-	100 237	90 425	9 812	9 812	-
	Madagascar	75 633	12 011	87 644	-	-	41 239
	Malawi	-	103 762	41 993	61 769	20 530	-
	Mali	13 235	19 521	30 928	1 828	1 828	-
	Mauritania	-	18 333	11 333	7 000	7 000	881
	Morocco	70 842	6 000	75 961	881	-	268 687
	Mozambique	305 935	21 295	11 644	315 586	46 899	43 022
	Nepal	87 453	59 984	94 548	52 889	9 867	-
	Nicaragua	-	7 000	1 200	5 800	5 800	-
	Niger	1 143	73 363	35 809	38 697	38 697	314
	Pakistan	314	-	-	314	-	2 700
	Paraguay	2 700	20 000	15 845	6 855	4 155	104 402
	Peru	4 000	150 000	9 063	144 937	40 535	4 955
	Philippines	3 919	4 700	545	8 074	3 119	-
	Regional (Africa)	14 191	14 191-	-	-	-	-
	Saint Christopher and Nevis	-	20 000	17 092	2 908	2 908	-
	Saint Lucia	2 757	7 983	10 740	-	-	-
	Sao Tome and Principe	520	520-	-	-	-	10 209
	Senegal	8 000	63 941	57 863	14 078	3 869	-
	Sierra Leone	-	37 217	37 217	-	-	3 286
	Somalia	94 185	45 000	121 551	17 634	14 348	1 650
	Sri Lanka	-	3 300	-	3 300	1 650	18 158
	St. Vincent and the Grenadines	18 158	441-	16 677	18 158	16 823	11 886
	Sudan	45 827	4 460	2 197	28 709	2 263	-
	Swaziland	-	-	986	2 263	-	7 476
	Syria	8 462	-	986	7 476	-	32 573
	Tanzania	11 441	63 003	37 515	36 929	4 356	19 918
	Viet Nam	74 265	70 000	124 347	19 918	-	900
	Yemen Arab Republic	10 000	16 900	24 140	2 760	-	-
	Yemen, People's Dem Rep. of	25 924	20 819-	5 105	-	-	7 509
	General	-	12 909	5 400	7 509	-	-
	Zenchu, Japan	615	615-	-	-	-	-
	Cape Verde	41 850	4 789	46 639	-	-	-
	Ethiopia	1 323	4 657-	3 334-	-	-	-
	Niger	-	-	-	-	-	-

DONOR	RECIPIENT	Cash balance at	Received	Expenditure	Cash balance at	Outstanding	Unobligated
		1 January 1988	Transferred		31 December 1988	Obligations at	Balance at
		\$	\$	\$	\$	\$	\$
Various Donors							
	Bolivia	-	268	268	-	-	-
	Cape Verde	-	298	298	-	-	-
	Ethiopia	9 925	120 000	101 674	28 251	1 672	26 579
	Lesotho	13 693	13 693	-	-	-	-
	Mali	-	29 213	29 213	-	-	-
	Nepal	-	1 576	1 576	-	-	-
	Seychelles	-	143 561	132 585	10 976	-	10 976
	Somalia	5 063	-	5 063	-	-	-
	Sri Lanka	11 610	165	9 135	2 640	1 597	1 043
	General	3 411	3 411	-	-	-	-
	Sub-Total	14 001 247	16 872 745	20 840 172	10 033 820	4 513 573	5 520 247
SPECIAL OPERATIONS							
	Australia						
	Bangladesh	1 090	-	-	1 090	-	1 090
	Bangladesh						
	Bangladesh	9 277	-	-	9 277	-	9 277
	Canada						
	Bangladesh	20 259	-	-	20 259	-	20 259
	Italy						
	Mozambique	-	73 260	48 198	25 062	-	25 062
	Netherlands						
	Mali	5 560	13 726	8 166	-	-	-
	Mauritania	28 289	13 726	875	13 688	-	13 688
	Uganda	42 524	-	-	42 524	-	42 524
	Norway						
	Mozambique	2 060	-	-	2 060	-	2 060
	Sudan/Ethiopia	-	-	-	-	10 000	10 000- a
	Sweden						
	Bangladesh	2 506	-	-	2 506	-	2 506
	Switzerland						
	Nigeria	7 523	7 523	-	-	-	-
	Sudan/Ethiopia	-	-	-	-	10 000	10 000- b
	The World Bank						
	Chad	414 424	-	410 145	4 279	-	4 279
	Lesotho	6 326	-	-	6 326	-	6 326
	Mauritania	-	3 628	3 628	-	-	-
	Sudan	63 844	-	36 174	27 670	-	27 670
	Zambia	255	-	-	255	-	255
	General	-	8 307	-	8 307	-	8 307
	United Kingdom						
	Bangladesh	13 627	-	-	13 627	-	13 627
	United Nations High Commission for Refugees (UNHCR)						
	Ethiopia	-	305 000	390 299	85 299	130 513	215 812- a
	United States of America						
	Democratic Kampuchea	23 488	14 197	-	9 291	-	9 291
	India	27 015	180 356	187 247	20 124	-	20 124
	Jamaica	-	80 831	71 457	9 374	9 374	-
	Pakistan	67 260	108 555	173 864	1 951	1 951	-
	World Food Programme						
	Bangladesh	11 029	-	-	11 029	-	11 029
	Sub-Total	735 236	738 217	1 330 053	143 400	161 838	18 438-

SCHEDULE 7
(concluded)

<u>DONOR</u>	<u>RECIPIENT</u>	<u>Cash balance at 1 January 1988</u>	<u>Received Transferred</u>	<u>Expenditure</u>	<u>Cash balance at 31 December 1989</u>	<u>Outstanding Obligations at 31 December 1989</u>	<u>Unobligated Balance at 31 December 1989</u>
		\$	\$	\$	\$	\$	\$
<u>WFP/ADB FOOD AID SEMINAR</u>							
	African Development Bank	6 000	-	6 000	-	-	-
	Australia	25 000	-	25 000	-	-	-
	Canada	54 612	-	54 612	-	-	-
	Netherlands	40 874	-	40 874	-	-	-
	World Food Programme	<u>124 641-</u>		<u>124 641-</u>			
	Sub-Total	<u>1 845</u>	<u>-</u>	<u>1 845</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Food Security - Joint Netherlands/World Bank/ WFP Operation</u>							
	Netherlands	<u>-</u>	<u>120 404.</u>	<u>45 460</u>	<u>74 944.</u>	<u>2 408</u>	<u>72 536</u> ^d
	GRAND TOTAL	<u>14 738 328</u>	<u>17 731 366</u>	<u>22 217 530</u>	<u>10 252 164</u>	<u>4 677 819</u>	<u>5 574 345</u>

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

b/ Funds received early 1990.

c/ Allocated from General Resources as authorized by CFA (WFP/CFA: 24/14, paragraph 170). The unobligated balance which totals some \$ 1.6 m. has all been earmarked against projects.

d/ Statement I.

AFRICA TASK FORCE

SUMMARY STATEMENT FOR THE FINANCIAL PERIOD 1988-89

Cash Balance at 1 January 1988 \$ 2 784 065

INCOME

<u>Donor</u>	<u>Receipts/ Transfers</u> \$	
The World Bank	134 939	
	=====	
Sub-Total		134 939
		2 919 004

EXPENDITURE

<u>Activity</u>	<u>Expenditure</u> \$	
Overall Co-ordination	84 422	
Field Level Co-ordination/ Monitoring	279 627	
Port and Coastal Operations	13 739	
Operations relating to in-country Transport and Distribution	856 906	
Storage and Food Preservation	186 600	
Nutrition and Feeding Operations	10	
Rehabilitation inputs	<u>34 354-</u>	
		<u>1 386 950</u>
Unobligated Balance at 31 December 1989		1 532 054 ^a
		=====

a/ Statement I.

SUMMARY OF TRANSACTIONS ON BILATERAL CASH DONATIONS
FOR THE FINANCIAL PERIOD 1988-89

Donor	Recipient	Cash Balance at 1 January 1988	Received/Transferred	Expenditure	Cash Balance at 31 December 1989	Outstanding Obligations at 31 December 1989	Unobligated Balance at 31 December 1989
		\$	\$	\$	\$	\$	\$
Action Aid - UK	Mozambique General	-	1 144 410	1 043 788	100 622	57 500	43 122
	General	-	19 540	-	19 540	-	19 540
Asahi, Japan	General	5 646	178	-	5 824	-	5 824
	Bangladesh	138 195	327 205	465 400	-	-	-
Australia	Ethiopia	378 720	93 341	273 332	198 729	-	198 729
	Laos	-	384 709	362 870	21 839	25 180	3 341-a
	Malawi	-	391 875	270 120	121 755	87 250	34 505
	Mozambique	148 716	575 176	385 868	338 024	-	338 024
	Nepal	350 960	206 106-	98 466	46 388	-	46 388
	Pakistan	805	195	-	1 000	-	1 000
	Somalia	-	136 475	3 647	132 828	-	132 828
	Sudan	27 450	75 805	38 355	64 900	-	64 900
	Viet Nam	-	918 005	800 344	117 661	-	117 661
	Zambia	-	195 000	188 518	6 482	-	6 482
	General	365 800	167 001	-	532 801	-	532 801
	Austria	Angola	226 915	528 635	745 550	10 000	10 000
Bangladesh		-	369 991	367 505	2 486	-	2 486
Cape Verde		707 513	876 043	1 583 556	-	-	-
Ethiopia		159 445	1 334 258	1 493 703	-	-	-
Lebanon		-	176 908	182 908	6 000-	-	6 000-b
Mauritania		15 922	16 095-	173-	-	-	-
Mozambique		368 388	1 919 541	2 287 747	182	-	182
Nicaragua		17 656	17 927-	271-	-	-	-
Pakistan		-	788 130	787 685	445	-	445
Somalia		14 706	16 599-	1 893-	-	-	-
Sudan		79 621	76 242-	3 379	-	-	-
General		-	483	-	483	-	483
Belgium	Angola	-	701 543	445 209	256 334	224 082	32 252
	Bangladesh	-	12 720	11 120	1 600	-	1 600
	Chad	-	744 000	9 000	735 000	-	735 000
	Malawi	-	271 975	3 975	268 000	170 000	98 000
	Mozambique	562 000	1 563 482	1 589 528	535 954	-	535 954
	Sao Tome and Principe	-	886	238	648	-	648
	Tanzania	44 251	44 251-	-	-	-	-
General	353 685	353 685-	-	-	-	-	

Donor	Recipient	Cash Balance at 1 January 1988	Received/ Transferred	Expenditure	Cash Balance at 31 December 1989	Outstanding Obligations at 31 December 1989	Unobligated Balance at 31 December 1989
		\$	\$	\$	\$	\$	\$
Canada	Angola	-	1 979 242	1 977 747	1 495	-	1 495
	Bangladesh	126 200	701 822	825 863	2 159	-	2 159
	Bolivia	151 355	-	-	151 355	-	151 355
	Botswana	15 037	24 971	33 037	6 971	-	6 971
	El Salvador	-	218 975	177 573	41 402	410	40 992
	Ethiopia	-	77 381	77 381	-	-	63 951
	Honduras	-	279 190	215 239	-	-	809 006
	Malawi	-	3 401 125	2 043 185	1 357 940	548 934	-
	Mauritania	-	55 669	55 669	-	-	608 707
	Mozambique	404 302	1 072 753	827 720	649 335	40 628	8 159
	Nicaragua	-	378 571	370 412	8 159	-	-
	Pakistan	-	204 224	154 224	50 000	50 000	-
	Sudan	-	234 800	209 800	25 000	-	25 000
	Thailand	-	474 299	333 416	140 883	54 611	86 272
Zambia	-	4 203 319	4 203 319	-	-	-	
Zimbabwe	1 084	-	1 084	-	-	-	
Canadian Food Grains Bank	Bangladesh	-	8 097	4 569	3 528	-	3 528
	Ethiopia	-	606 189	473 850	132 339	143 272	10 933-a
	Kenya	-	5 918	3 766	2 152	-	2 152
	Mozambique	10 485	820	11 305	-	-	-
	Sudan General	3 231 25 833	185- 14 126-	3 046 -	-	-	-
Catholic Fund for Overseas Development (CAFOD) - UK	Ethiopia General	- -	996 383 10 076	662 675 -	333 708 10 076	106 344 -	227 364 10 076
	Sudan	-	321 571	429 007	107 436-	42 700	150 136-b
Catholic Relief Services (CRS) - USA	Democratic Kampuchea	87 407	-	-	87 407	-	87 407
	Thailand General	79 845	3 744- 748	51 044 -	25 057 748	-	25 057 748
Democratic Kampuchea Common Fund C/	Angola	-	10 522	6 420	4 102	-	4 102
	Bangladesh	-	83 400	83 400	-	-	-
	Ethiopia	748 906	93 992-	593 996	60 918	-	60 918
	Lesotho	-	13 050	-	13 050	-	13 050
Denmark	Mozambique	-	4 074 502	3 544 157	530 345	-	530 345
	Sudan General	3 184	104 20 044	3 288 -	- 20 044	-	- 20 044

Donor	Recipient	Cash Balance at 1 January 1988	Received/ Transferred	Expenditure	Cash Balance at 31 December 1989	Outstanding Obligations at 31 December 1989	Unobligated Balance at 31 December 1989	
		\$	\$	\$	\$	\$	\$	
European Economic Community	Bangladesh	-	291 900	291 900	-	-	-	
	Bolivia	-	322 693	322 693	-	-	-	
	Burundi	-	38 371	38 371	-	-	5 109	
	Chad	5 109	-	1 257 242	370 750	-	370 750	
	Democratic Kampuchea	-	1 257 242	-	148 992	148 992	-	
	Iran	-	370 750	15 801	148 992	95 079	50 972-a	
	Lebanon	-	164 793	497 518	44 107	2 718 500	515 467	
	Malawi	-	541 625	3 347 841	3 233 967	1 921 871	102 249	
	Pakistan	-	6 581 808	3 606 291	2 024 120	-	22 745	
	Somalia	-	5 630 411	71 735	7 860	-	7 860	
	Sudan	94 480	-	7 860	7 860	412 683	308 376	
	Tanzania	-	11 152 287	10 566 388	721 059	-	-	
Thailand	135 160	786 620	786 620	-	-	105 581		
Zambia	-	11 886-	-	-	-	-	6 116	
General	117 467	-	-	-	-	-	-	
Finland	Democratic Kampuchea	2 959	78 346	75 189	6 116	-	-	
	Guinea-Bissau	1 575	-	1 575	345 817	4 250	341 567	
	Mozambique	-	345 817	-	116 790	112 760	4 030	
	Tanzania	-	116 790	-	363 483	-	363 483	
	General	-	362 844	-	-	-	-	
France	Democratic Kampuchea	5 597	122 227	127 824	-	51 395	51 395-a	
	Ethiopia	172 653	291 245	460 123	3 775	-	3 775	
	Mozambique	5 850	5 210	5 624	5 436	-	5 436	
	Pakistan	158 467	173 985	327 325	5 127	180 000	174 873-a	
	Somalia	3 357	3 357-	5 681	5 681-	4 000	9 681-a	
	Thailand	105 000	445 889	550 889	-	51 367	51 367-a	
	Viet Nam	-	304 960	294 663	10 297	-	10 297	
	General	3 750 988	2 604 104-	-	1 146 884	-	1 146 884	
	Germany, Federal Republic of	Bangladesh	27 800	118 150	145 950	-	-	-
		Botswana	465 617	60 348-	404 712	557	-	557
		Cape Verde	308 723	300 096-	8 627	-	-	-
		Djibouti	-	14 500	13 508	992	-	992
Lebanon		-	462 576	462 576	-	-	-	
Malawi		-	7 436 993	5 908 262	1 528 731	850 000	678 731	
Mozambique		1 014 844	2 899 433	3 025 316	888 961	495 000	393 961	
Nepal		6 000	528 030	522 814	11 216	-	11 216	
General		883 705	538 428-	-	345 277	-	345 277	
Inter Aid		General	22 600	9 160-	11 065	2 375	-	2 375
		-	75	-	75	-	75	

Donor	Recipient	Cash Balance at	Received/	Expenditure	Cash Balance at	Outstanding	Unobligated	
		1 January 1988	Transferred	\$	31 December 1989	Obligations at	Balance at	
		\$	\$	\$	\$	\$	\$	
Italy	Bangladesh	-	12 470	12 470	-	-	6 754	
	Bolivia	-	59	6 695-	6 754	-	-	
	Botswana	-	713 628	713 628	-	-	11 962	
	Burundi	14 516	-	2 554	11 962	-	2 033	
	Chad	18 771	22 893	39 631	5 294	-	5 294	
	China	700	6 338	1 744	-	307 211	307 211-a	
	Ethiopia	-	773 633	773 633	-	102 444	81 000-a	
	Haiti	-	523 632	502 188	927 769	111 880	111 880-a	
	Laos	-	927 769	927 769	-	-	-	
	Lebanon	-	780 925	780 925	-	-	-	
	Mali	8 021	1 632 757	1 619 980	-	422 733	401 935-a	
	Mauritania	78 465	-	-	-	-	78 465	
	Mozambique	-	1 101 587	1 022 998	-	-	78 589	
	Nicaragua	258 711	2 438 348	2 438 348	-	-	258 711	
	Niger	66 000	379	3 574-	-	-	69 953	
	Pakistan	3 224	-	-	-	-	3 224	
	Rwanda	41 205	-	40 257	-	-	948	
	Senegal	-	345 809	345 809	-	-	-	
	Somalia	-	44 000	35 589	-	-	8 411	
	Sri Lanka	-	1 304 243	1 304 243	-	-	-	
	Sudan	-	1 298 230	508 324	-	789 906	789 906	
	Zambia	-	936 757	936 757	-	-	-	
	General	3 556 560	1 792 518-	-	-	1 764 042	1 764 042	
Japan	Burundi	199 715	192 562-	7 153	-	-	1 777 691	
	Chad	4 043 001	3 919 381	6 174 947	1 787 435	9 744	343 858	
	Democratic Kampuchea	3 106 940	5 604 224	6 390 168	2 320 996	1 977 138	170 206	
	Ethiopia	120 741	1 852 446	1 802 981	170 206	-	341 577	
	Iran	-	5 066 163	4 674 586	391 577	50 000	48 542	
	Jordan	67 015	17 626-	847	48 542	-	195 536	
	Malawi	-	1 253 264	1 053 721	199 543	4 007	-	
	Mozambique	-	1 129 340	1 129 340	-	-	12 731 557	
	Pakistan	666 649	53 865 033	41 540 034	12 991 648	260 091	366 344	
	Somalia	18 212	4 215 459	3 627 327	606 344	240 000	660 802-a	
	Sudan	906 079	2 749 017	3 518 167	136 929	797 731	7 212 874	
	Thailand	14 754 334	39 142 110	41 749 341	12 147 103	4 934 229	-	
	Uganda	397 334	395 526-	1 808	-	-	-	
	Zaire	174 128	174 128	-	-	-	-	
	General	1 632 532	18 659 016	-	20 291 548	-	20 291 548	
	Kuwait	Chad	93 574-	4 903-	98 477-	-	-	-
	Lutheran World Federation	Zimbabwe	49 640	5 370	55 010	-	-	-

Donor	Recipient	Cash Balance at 1 January 1988	Received/ Transferred	Expenditure	Cash Balance at 31 December 1989	Outstanding Obligations at 31 December 1989	Unobligated Balance at 31 December 1989
		\$	\$	\$	\$	\$	\$
Netherlands	Bangladesh	-	1 250	1 250	-	-	-
	Botswana	677 035	577 965	1 189 256	65 744	-	65 744
	Ghana	-	11 666-	11 666-	-	-	-
	Malawi	-	1 287 733	1 227 576	60 157	-	60 157
	Mali	717 890	2 983	719 463	1 410	-	1 410
	Mauritania	52 882	2 822-	50 060	-	-	-
	Mozambique	4 870 033	5 371 234	5 132 356	5 108 911	48 225	5 060 686
	Pakistan	1 766 436	73 564	1 800 000	40 000	25 000	15 000
	Senegal	-	32-	32-	-	-	-
	Zambia	1 580 043	461 099-	1 118 944	-	-	-
General	168 890	1 181 086	-	1 349 976	-	-	1 349 976
New Zealand	Botswana	249 527	-	238 610	10 917	-	10 917
	Mozambique	-	306 488	300 505	5 983	-	5 983
General	325 521	303 918-	-	21 603	-	-	21 603
Norway	Democratic Kampuchea	27 714	27 714-	-	-	-	-
	Sudan	-	425-	425-	-	-	-
	Thailand	-	44 353	44 353	-	-	-
	Viet Nam	-	17 866	15 828	2 038	-	2 038
	General	-	1 689	-	1 689	-	1 689
Norwegian Church Aid	Sudan	43 530	-	107 142	63 612-	-	63 612-b
	General	-	2 511-	-	2 511-	-	2 511-b
Spain	Bolivia	3 112	-	-	3 112	-	3 112
	General	-	6 998	-	6 998	-	6 998
Sweden	Bangladesh	2 774	4 208 277	4 113 079	97 972	-	97 972
	Democratic Kampuchea	-	1 394 388	1 361 047	33 341	133 790	100 449-a
	Laos	-	2 173 223	2 125 421	47 802	57 626	9 824-a
	Somalia	-	75	75	-	-	-
	Tanzania	-	16 018	8 204	7 814	-	7 814
	Viet Nam	-	5 319	3 100	2 219	-	2 219
	General	97 766	134 216	-	231 982	-	231 982
Switzerland	Madagascar	635 322	383 821	562 092	457 051	388 060	68 991
	Thailand	-	10 700	10 700	-	-	-
	General	99 795	18 887	-	118 682	-	118 682
United Kingdom	Bangladesh	-	2 617 895	1 655 995	961 900	-	961 900
	Ethiopia	422 544	1 985 578	1 876 153	531 969	311 200	220 769
	Malawi	-	11 182 706	9 581 276	1 601 430	-	1 601 430
	Mali	-	2 122-	2 122-	-	-	-
	Mozambique	2 147 358	3 197 874	5 062 848	282 384	282 384	-
	Sudan	181 809	458 478	343 071	297 216	-	297 216
	General	-	6 933	-	6 933	-	6 933
General	2 823 407	2 822 980-	-	427	-	-	427

Donor	Recipient	Cash Balance at 1 January 1988	Received/ Transferred	Expenditure	Cash Balance at 31 December 1989	Outstanding Obligations at 31 December 1989	Unobligated Balance at 31 December 1989
		\$	\$	\$	\$	\$	\$
United Nations Children's Fund (UNICEF)	Cape Verde	-	33 500	27 813	5 687	-	5 687
	Viet Nam General	1 979	-	-	1 979	-	1 979
		82 418	2 845	-	85 263	-	85 263
United Nations Educational Scientific and Cultural Organization (Unesco)	Chad	1 310-	-	8 398	9 708-	-	9 708-b
	Ethiopia	1 654-	3 956	10 587	8 285-	-	8 285-b
	Guinea-Bissau	13 047-	-	2 874	15 921-	-	15 921-b
	Sudan General	6 388	-	8 240	1 852-	-	1 852-b
		-	1 356-	-	1 356-	-	1 356-b
United Nations Emergency Operations (UNEO)	Bangladesh General	6 118	-	-	6 118	-	6 118
		-	193	-	193	-	193
United Nations High Commission for Refugees (UNHCR)	Democratic Kampuchea	144 772	141 259-	3 513	-	-	-
	Ethiopia	-	8 338	8 338	-	-	-
	Laos	-	244 862	231 388	13 474	-	13 474
	Malawi	26 662	5 046 934	5 066 195	7 401	-	7 401
	Sudan	34 160	169 443	203 603	-	-	-
	Thailand	53 758	2 607 151	2 226 444	434 465	-	20 625
	Zaire General	-	674 401	674 401	-	413 840	-
		-	10 520	-	10 520	-	-
	Thailand General	489 020	5 188 089	3 805 366	1 871 743	168 371	1 703 372
	Trust Fund	-	322	-	322	-	322
United States Agency for International Development (USAID)	Democratic Kampuchea General	138 527	134 841-	3 686	-	-	-
		-	13 550	-	13 550	-	13 550
United States of America	Botswana	216 914	1 531 644	1 748 558	-	-	-
	Chad	-	422 892	422 892	-	-	-
	Ethiopia	-	258 315	169 658	88 657	-	88 657
	Nepal	-	22 000	21 458	542	-	542
	Somalia	-	20 223	20 223	-	-	-
	Sudan	-	269 894	269 894	-	-	-
	Thailand	-	154 785	531 290	376 505-	-	376 505-b
	Uganda General	706 983	430 760	430 760	-	-	-
		-	706 971-	-	-	-	-
		-	-	-	12	-	12

SCHEDULE 9
(concluded)

Donor	Recipient	Cash Balance at 1 January 1988	Received/ Transferred	Expenditure	Cash Balance at 31 December 1989	Outstanding Obligations at 31 December 1989	Unobligated Balance at 31 December 1989
		\$	\$	\$	\$	\$	\$
Zenchu, Japan	Mozambique General	36 116	-	35 392	724 23	-	724 23
Various Donors	Botswana	138	-	-	138	-	138
	Chad	-	4 903	-	4 903	-	4 903
	Ethiopia	20	-	-	20	-	20
	Mozambique Uganda	746 440	-	-	746 440	-	746 440
	TOTAL	61 823 308	266 572 815	242 158 450	86 237 673	19 652 512	66 585 161 d

- a/ To be covered from the donor's General Account.
- b/ The donor has been requested to cover this over-expenditure.
- c/ Includes recoveries from insurance claims relating to shipments for the Kampuchean Relief Operations.
- d/ Statement I.

SPECIAL EMERGENCY OPERATIONS IN AFRICA ^{a/}
SUMMARY STATEMENT FOR THE FINANCIAL PERIOD 1988-89

	\$	\$	\$
I. <u>CHAD</u>			
Balance at 1 January 1988		16 926	
<u>Refunds</u>			
World Vision	15 996-		
European Economic Community	<u>930-</u>		
Balance at 31 December 1989		<u>16 926-</u> b	-
II. <u>WFP TRANSPORT OPERATIONS IN ETHIOPIA (WTOE)</u> ^{c/}			
Balance at 1 January 1988		7 637 419	
Adjustment to brought forward balance to reflect only funds held at HQ on behalf of WTOE		<u>3 077 256-</u> 4 560 163	
<u>Income</u>			
France	184 822		
Germany, Federal Republic of	2 410		
Norway	29 969		
Save the Children Fund, UK	1 727 803		
United Nations Association, UK	37 453		
United Nations Children's Fund (UNICEF)	17 697-		
United Nations Disaster Relief Co-ordinator (UNDRO)	220 000		
United Nations Office for Emergency Operations (UN/OEOA)	18 634		
United States Agency for International Development (USAID)	1 963 200		
Operating Revenue	<u>15 760 454</u>		
Sub-Total		<u>19 927 048</u> <u>24 487 211</u>	
<u>Expenditure</u>			
Salaries and Common Staff Costs	622 688		
Travel	43 319		
Contractual Services	14 166		
General Operating Expenses	4 043		
Spares, Tyres	11 281 269		
Vehicles	6 683 398		
Grants, Contributions	5 124		
Others	<u>205 203</u>		
		<u>18 859 210</u>	
Balance at 31 December 1989			<u>5 628 001</u>
III. <u>SUDAN</u>			
(A) <u>WFP/UNEOS</u>			
Balance at 1 January 1988		1 008 058	
<u>Income</u>			
Fondo Aiuti Italiano (FAI)	456 908		
Operating Revenue	<u>549 364</u>		
Sub-Total		<u>1 006 272</u> <u>2 014 330</u>	
<u>Expenditure</u>			
Travel	11 750		
Contractual Services	1 391 136		
General Operating Expense	200 131		
Others	<u>79 665-</u>		
		<u>1 523 352</u>	
Balance at 31 December 1989			<u>490 978</u>

a/ Expenditure includes outstanding obligations.

b/ Refunded to donor.

c/ Includes contributions from donors, WTOE operating revenue received at HQ and related expenditure.

d/ To be covered by contributions expected in 1990.

e/ Statement I.

	\$	\$	\$
(B) <u>OPERATION RAINBOW</u>			
Balance at 1 January 1988		184 091	
<u>Income</u>			
Exchange gain		<u>21 463</u>	
Sub-Total		205 554	
<u>Expenditure</u>			
Contractual Services		<u>54 141</u>	
Balance at 31 December 1989			<u>151 413</u>
(C) <u>SOUTHERN SUDAN</u>			
<u>Income</u>			
Australia	161 080		
Canada	420 139		
Catholic Relief Services	947 132		
France	100 000		
Germany, Federal Republic of	766 460		
Live Aid Foundation	130 000		
Oxford Committee for Famine Relief (OXFAM)	105 000		
Switzerland	450 000		
United Kingdom	<u>284 000</u>		
Sub-Total		3 363 811	
<u>Expenditure</u>			
Air Freight		<u>4 061 036</u>	
Balance at 31 December 1989			<u>697 225- d</u>
(D) <u>SUDAN LIFELINE</u>			
<u>Income</u>			
Australia	396 910		
Canada	840 336		
Catholic Relief Services	1 862 439		
European Economic Community	1 623 705		
Italy	300 000		
Japan	1 503 760		
Netherlands	6 293 955		
Norway	218 039		
Sudan	2 461 063		
Sweden	90 564		
Switzerland	146 500		
United States of America	267 000		
United Kingdom	<u>2 156 661</u>		
Sub-Total		18 160 932	
<u>Expenditure</u>			
Salaries and Common Staff Costs	1 096 865		
Travel	525 737		
Contractual Services	479 856		
General Operating Expense	451 995		
Supplies and Materials	599 223		
Furniture and Equipment	610 026		
Premises and Warehouses	170 458		
Commodity Purchases	2 144 869		
Transport costs	<u>11 669 296</u>		
Sub-Total		<u>17 748 325</u>	
Balance at 31 December 1989			<u>412 607</u>

	\$	\$	\$
IV. <u>MOZAMBIQUE</u>			
Balance at 1 January 1988		113 252	
<u>Income</u>			
Sweden		<u>417 168</u>	
Sub-Total		530 420	
<u>Expenditure</u>			
Salaries and Common Staff Costs	267 349		
Travel	1 303		
General Operating Expenses	<u>26 199</u>		
		<u>292 245</u>	
Balance at 31 December 1989			<u>238 175</u>
V. <u>MALAWI</u>			
<u>Income</u>			
Canada		322 557	
<u>Expenditure</u>			
Salaries and Common Staff Costs	203 235		
Contractual Services	31 817		
General Operating Expenses	18 263		
Furniture and Equipment	<u>34 639</u>		
		<u>287 954</u>	
Balance at 31 December 1989			<u>34 603</u>
	GRAND TOTAL		<u>6 258 552 e</u> =====

AFGHANISTAN OPERATIONSUMMARY STATEMENT FOR THE FINANCIAL PERIOD 1988-89^{a/}

<u>TASK FORCE ON AFGHANISTAN</u>	\$	\$	\$
<u>Income</u>			
<u>Donor</u>			
Co-ordinator b/	862 043		
Finland	849 003		
France	486 946		
Switzerland	332 588		
United Nations High Commission for Refugees (UNHCR)	<u>1 000 000</u>		
		3 530 580	
<u>Expenditure and Transfers</u>			
Salaries and Common Staff Costs	527 216		
Travel	96 603		
Contractual Services	226 215		
General Operating Expenses	22 957		
Supplies and Materials	21 685		
Furniture and Equipment	5 754		
Grants, Contributions	201 706		
Others	27 105		
Transfers	<u>1 000 000</u>		
		<u>2 129 241</u>	
Balance at 31 December 1989			1 401 339
<u>AFGHANISTAN RELIEF AND REHABILITATION OFFICE</u>			
<u>Income</u>			
<u>Donor</u>			
Australia	621 861		
Japan	<u>1 803 730</u>		
		2 425 591	
<u>Expenditure and Transfers</u>			
Salaries and Common Staff Costs	259 773		
Travel	52 927		
Contractual Services	224 657		
General Operating Expenses	62 753		
Supplies and Materials	872		
Furniture and Equipment	<u>32 106</u>		
		<u>633 088</u>	
Balance at 31 December 1989			1 792 503
<u>UNITED NATIONS LOGISTICS OPERATION (UNILOG)</u> ^{c/}			
<u>Income</u>			
<u>Donor</u>			
Canada	867 891		
Co-ordinator b/	750 000		
Japan	<u>14 066 049</u>		
		15 683 940	
<u>Expenditure and Transfers</u>			
Salaries and Common Staff Costs	331 219		
Travel	41 547		
Vehicles	6 412 168		
General Operating Expenses	1 136 432		
Supplies and Material	3 457		
Furniture and Equipment	4 037		
Premises	177 500		
Transfers	<u>2 250 000</u>		
		<u>10 356 360</u>	
Balance at 31 December 1989			<u>5 327 580</u> ^d
TOTAL			<u>8 521 422</u> ^d =====

a/ Expenditure includes Outstanding Obligations.

b/ Co-ordinator for United Nations Humanitarian and Economic Assistance Programmes relating to Afghanistan.

c/ Includes contributions from donors received at HQ and related expenditure.

d/ Statement I.

JUNIOR PROFESSIONAL OFFICERS SCHEME
SUMMARY STATEMENT FOR THE FINANCIAL PERIOD 1988-89

<u>Donor</u>	<u>Cash Balance at 1 January 1988</u> \$	<u>Received</u> \$	<u>Expenditure</u> \$	<u>Cash Balance at 31 December 1989</u> \$	<u>Outstanding Obligations at 31 December 1989</u> \$	<u>Unobligated Balance at 31 December 1989</u> \$
Belgium	1 097-	42	1 055-	-	-	-
Canada	79 911	1 010 430	930 184	160 157	19 565	140 592
Denmark	33 018-	216 408	130 271	53 119	4 326	48 793
Finland	-	221 519	128 577	92 942	454	92 488
France	-	107 101	99 750	7 351	907	6 444
Germany, Federal Republic of	256 320	418 091	305 379	369 032	18 515	350 517
Italy	910 549	299 630	545 164	665 015	37 560	627 455
Japan	11 258	193 977	162 585	42 650	1 438	41 212
Netherlands	34 787	203 245	200 111	37 921	7 070	30 851
Sweden	30 666	81 265	101 638	10 293	2 932	7 361
TOTAL	<u>1 289 376</u>	<u>2 751 708</u>	<u>2 602 604</u>	<u>1 438 480</u>	<u>92 767</u>	<u>1 345 713</u>

a

a/ Statement I.

STATEMENT OF OTHER FUNDS AT 31 DECEMBER 1989

	<u>Balance at 1 January 1988</u> \$	<u>Writes-off and Claims Lodged</u> \$	<u>Recoveries including Estimates</u> \$	<u>Balance at 31 December 1989</u> \$
Insurance Funds:				
Period 1971-81	314 780-	89 596-	7 010	218 174- b
Period 1984-85	<u>1 291 332</u>	<u>330 136-</u>	<u>465 453- c</u>	<u>1 156 015</u> d
TOTAL	<u>976 552</u> =====	<u>419 732-</u> ===== a	<u>458 443-</u> =====	<u>937 841</u> =====
		<u>Income during 1988-89</u> \$	<u>Expenditure including Outstanding Obligations at 31 December 1989</u> \$	
Support Costs Levy:				
On Bilateral Aid	1 234 201	5 163 602	4 011 552	2 386 251
For Kampuchea Relief Operations	131 915	1 163 301	855 376	439 840
On Food Aid Convention	3 750 988	226 400	478 350	3 499 038
On Junior Professional Officers Scheme	105 787	281 049	83 341	303 495
On WTOE ^{e/}	<u>-</u>	<u>203 495</u>	<u>55 913</u>	<u>147 582</u>
TOTAL	<u>5 222 891</u> =====	<u>7 037 847</u> =====	<u>5 484 532</u> =====	<u>6 776 206</u> d =====

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

b/ Covered by the positive balance on the Insurance Fund for 1984-85.

c/ Credit amount is due to the actual recovery in 1988-89 being less than the estimated recoveries accrued at 31 December 1987.

d/ Statement I.

e/ World Food Programme Transport Operations in Ethiopia.