

**Progress report on IPA implementation and Trust Fund budget situation,  
and update on the Root and Branch Review report**

**Executive Summary**

1. Good progress is being made in executing the agreed IPA projects and a summary of progress as reported to CoC-IEE Working Groups on 21 May is attached at Annex 1.

**Root and Branch review**

2. Following the Working Group III meeting on 20 May, a series of meetings were held with Ernst & Young (E & Y) to clarify some of the recommendations and review estimates of costs and savings. As noted in the Management Response of 20 May 2009, some important cost headings were not considered in the RBR Stage 2 costs summary, and the costs and savings of some initiatives which were recommended in Stage 1 were not included in the Stage 2 summary.
3. As a result of these meetings with E & Y, an agreed updated summary of the costs and savings estimates arising from the Root and Branch Review (RBR) report was produced. This was evaluated over a seven year timeframe, as agreed by the Finance Committee. The agreed summary is attached at Annex 2 and a revised seven year investment appraisal appears at Annex 3. The net cash savings position reported by E & Y changed from USD 37.4 million in 5 years to USD 7.8 million over 7 years. These cash savings are in addition to the effectiveness improvements that will stem from the implementation of the RBR recommendations.
4. As a result of the agreed changes in costs and savings and consideration by management of the timing of RBR initiatives linked to the level of activity involved in other aspects of the IPA, the RBR cost estimates for 2009 were also modified. The stage 2 cost estimates for 2009 are USD 1.86 million, a significant reduction from the stage 1 estimate of USD 5.25 million.

**IPA 2009 Funding Requirements**

5. The impact of this reduction in RBR cost estimates for 2009 is to reduce the funding requirements from the IPA Trust Fund from USD 19.9 million to USD 17.34 million (see Annex 4)
6. As reported to the CoC-IEE Working Groups on 21 May (paragraph 11 to 15) Management has considered creative mechanisms to reduce the external funding requirements for 2009 using the following criteria:
  - a. Re-costing staff backfilling costs by funding only actually incurred external costs;
  - b. Rescheduling some activities to 2010;
  - c. Funding IPA actions from alternative sources.
7. The impact of the above is a further reduction to the IPA Trust Fund requirement from USD 17.34 million to USD 15.27 million as indicated in Annex 5.

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IPA sequencing

8. The IPA and RBR actions requiring external funding in 2009 have been consolidated into one 2009 IPA schedule, and this schedule has been sequenced in terms of the contribution of each action to “managing for results”. To fund this 2009 IPA schedule of sequenced actions will require USD 9.83 million (see Annex 6). This schedule of sequenced actions will be used in the remainder of 2009 to commit funds from the IPA Trust Fund for those actions that require external funding, until the Trust Fund is exhausted.

IPA Trust Fund

9. As at 27 May 2009 pledges increased to USD 7.13 million and contributions increased to USD 3.5 million (see Annex 7). Given the already scheduled 2009 IPA activities there is a significant shortfall of IPA Trust Fund for 2009.
10. Management underlines that this schedule represents only a part of the IPA actions, the majority of which are proceeding during 2009 without recourse to external funding.
11. Management also undertakes, as part of the Programme of Work and Budget (PWB) 2010-11 preparation, to provide a structured and sequenced programme of IPA actions for 2010-11 to a later meeting of the CoC-IEE Working Groups.
12. The Working Groups are requested to note:
  - a. the revised costs and savings associated with the RBR;
  - b. the reduced 2009 IPA funding requirements to be financed from the IPA Trust Fund;
  - c. the revised sequencing of IPA actions requiring external funding in 2009;
  - d. the shortfall between the pledges and contributions in the IPA Trust Fund and the funding requirements of sequenced IPA actions.

Introduction

13. In the progress report of 21 May 2009 to the CoC-IEE Working Groups, Management reported good progress in each IPA project, but indicated concern regarding the funding available in the IPA Trust Fund to support 2009 planned actions. Management had sequenced the 2009 programme for IPA actions requiring external funding, but indicated that this sequencing did not include RBR actions because, although the final report had been received, questions remained regarding the level of RBR costs to be incurred in 2009.
14. This would be resolved by a further round of discussions with E&Y following which an agreed statement of one-off and recurrent costs and savings would be produced. The RBR actions requiring external funding in 2009 would be fully integrated into the IPA and sequenced alongside the non-RBR activities to produce a final sequenced 2009 schedule

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of IPA items requiring external funding. Management indicated that this would be reported to the next session of Working Groups in early June 2009.

15. Due to the short interval between the previous progress report (21 May) and the date of this report, no further update is provided on the overall progress of IPA implementation (see Annex 1)
16. This progress report is arranged in two parts. Part 1 describes the process in arriving at a revised and sequenced schedule of 2009 IPA actions requiring external funding. Part 2 describes the changes made, following discussions with E&Y, to the costs and savings estimates of the RBR.

**Part 1 – Revised and sequenced schedule of 2009 IPA actions requiring external funding**

**Revisions to cost estimates for RBR actions in 2009**

17. Immediately following the meeting of Working Group III on 20 May, further meetings were held with E&Y and an agreed revised summary of estimated costs and savings arising from the RBR was produced.
18. The 2009 costs associated with Stage 1 recommendations of the RBR (USD 5.25 million) were removed from the summary of 2009 IPA costs and replaced with the agreed Stage 2 RBR costs for 2009 (USD 1.86 million).
19. The summary of IPA actions requiring external funding in 2009 following RBR adjustments is indicated at Annex 4. The result is a reduction from USD 19.9 million to USD 17.34 million in the requirement for external funding in 2009 from the IPA Trust Fund.

**Revisions to cost estimates for IPA actions in 2009**

20. As reported to the CoC-IEE Working Groups on 21 May (paragraph 11 to 15) Management has also considered mechanisms to reduce the external funding requirements for 2009 using the following criteria:
  - a. Re-costing staff backfilling costs by funding only actually incurred external costs;
  - b. Rescheduling some activities to 2010;
  - c. Funding IPA actions from alternative sources.
21. The impact of the above is a further reduction to the IPA Trust Fund requirement from USD 17.34 million to USD 15.27 million as indicated in Annex 5.

**Sequencing of IPA and RBR actions**

22. As reported to the Working Groups on 21 May (paragraph 17 to 20), in addition to the three “earmarked” areas (Culture Change, Governing body follow-up and Management

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follow-up) the sequencing of other IPA actions was undertaken in accordance with their contribution to the key FAO renewal objective of “managing for results”.

23. There were two RBR recommendations requiring external funding in 2009 that were considered to be linked to “managing for results” and these were sequenced alongside other IPA sequenced actions:
- Design of the Management Information System is costed at USD 300,000 in 2009 (requirement definition). It will address the paucity of reliable and consistent information with which to manage the Organization and is an essential tool for reporting on Results Based Management (RBM) initiatives, as commented on by RBR.
  - “Define a New Role for the HR Function” is costed at USD 374,000 in 2009 (advance implementation of professional posts).
24. Other RBR recommendations warrant action in 2009, but are not linked to “managing for results” and therefore are not considered within the sequence given the limited Trust Funds available in 2009. The resultant sequenced list of IPA actions requiring external funding appears at Annex 6.
25. Management underlines that this schedule represents only a part of the IPA actions, the majority of which are proceeding during 2009 without recourse to external funding.
26. Management will provide, as part of the PWB 2010-11 preparation, a structured and sequenced programme of all IPA actions for 2010-11 to a later meeting of the CoC-IEE.

## **Part 2 – Update on Root and Branch Review report**

### **Introduction**

27. Management has agreed to implement the vast majority of the RBR recommendations and these fall into the major areas of:
- (a) redesigned Planning and Budgeting Model;
  - (b) definition and implementation of a new role for the Human Resource (HR) function;
  - (c) partnership with other UN agencies for procurement, especially other Rome-based Agencies, subject to agreement also by other agencies;
  - (d) numerous process improvements in Procurement additional to the above;
  - (e) creation of a CIO Division and improved IT governance arrangements;
  - (f) design and implementation of Management Information Systems;
  - (g) upgrading Oracle for staff management and IT infrastructure in Decentralized Offices;
  - (h) improvements in the registry process;
  - (i) consolidation of external and internal printing and distribution;
  - (j) changing the funding model for Translation services.

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28. In addition, the Stage 1 recommendation to establish a regulatory unit will be actioned in the PWB 2010-11, and the Stage 1 recommendation to re-define the role of ODG with regard to administrative activities will be progressed.
29. However, there are three RBR Stage 2 recommendations which Management considers should not be implemented, or not implemented in full, and E&Y has concurred that further study is required in each case. These are increase outsourcing of translation, travel process improvements, and reductions in numbers of multi-function office printers.

**Costs and savings**

30. Following the Working Group III meeting on 20 May, a series of meetings were held with E & Y to clarify some of the recommendations and review estimates of costs and savings.
31. As noted in the Management Response of 20 May 2009, several of the Stage 1 E&Y recommended initiatives were not further analyzed in Stage 2, and the associated costs and benefits were not included in the report. However, many of these initiatives remain viable and essential for the successful outcome of FAO reform. Examples include upgrading the Oracle system for staff management and IT infrastructure to decentralized offices (one time investment costs of USD 2.8 million) and design and development of the Management Information System (one time investment costs of USD 4.8 million).
32. In addition, some important costs had not been considered in the RBR stage 2 costs summary - for example, staff re-deployment costs of USD 3.78 million.
33. Inclusion of these points resulted in a significantly different summary of costs and savings from that presented in the RBR Report. A table of similar format to the summary table on page 10 of the RBR Report appears at Annex 2 and the return on investment over 7 years is indicated at Annex 3. The revised table and the estimated costs of implementing the new planning and budget model have been reviewed by E&Y who have indicated their concurrence with the figures. However E&Y re-emphasized that “effectiveness improvements represent the most relevant gains for the future of the organization”.
34. In terms of the split between Regular Programme (RP) and Extra Budgetary Resources (EB), each line item was assessed by FAO in conjunction with E&Y to determine the ratio of RP versus EB. FAO estimates that the overall split on savings between RP and EB is approximately 63% RP and 37% EB. This impact is illustrated at Table 1.

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*Table 1 – RBR savings divided between Regular Programme and Extra Budgetary*

7 Year RP/EB Split	Savings (USD million)				
	2009	2010/11	2012/13	2014/15	Total
<b>RBR - REVISED</b>	0.09	8.24	15.8	19.19	43.32
<b>Regular Programme (RP)</b>	0.02	4.54	10.55	12.38	27.49
<b>Extra-Budgetary (EB)</b>	0.07	3.7	5.25	6.81	15.83
					43.32

35. It is noted that the RBR recommendations provide numerous opportunities for FAO to achieve Effectiveness Gains. Indeed, as indicated by E&Y, cash savings represent only one aspect of the RBR impact. In a number of ways, implementation of the RBR recommendations will provide major operational and service benefits to FAO, helping it to better deliver on its mandate.

**Implementation approach**

36. The RBR recommendations will be reviewed in detail and aligned with each of the fourteen IPA projects, and responsibility for implementing each agreed recommendation assigned to the appropriate Project leader. Management considers that this approach of integrating the RBR implementation effort into the IPA structure provides the best mechanism for effective implementation because the RBR recommendations are linked to, and best delivered alongside, existing IPA activities.

## Annex 1 – Progress report on IPA implementation as reported on 21 May

<b><u>IPA implementation dashboard</u></b>	Progress	Challenges	Resources	Overall
<b>All projects</b>				
Project 1 - Governing body reform				
Project 2 - Oversight (Audit)				
Project 2 - Oversight (Evaluation)				
Project 3 - Reform of programming, budgeting and RBM				
Project 4 - Resource mobilization and management				
Project 5 - Technical Cooperation Programme				
Project 6 - Decentralization				
Project 7 - Headquarters structure				
Project 8 - Partnerships				
Project 9 - Reform of administrative & managements systems				
Project 10 - FAO Manual				
Project 11 - IPSAS and Oracle (IPSAS)				
Project 11 - IPSAS and Oracle (Oracle)				
Project 12 - Enterprise Risk Management				
Project 13 - Culture Change				
Project 14 - Human Resources				

Footnote: the “Progress” heading refers to the progress being made in each project compared with the planned dates. Green indicates that the project is proceeding well against planned dates, amber indicates some minor foreseen slippage, and red indicates major slippage.

The “Challenges” heading refers to any challenges being faced by each project. These challenges are typically external, rather than within each project. Green indicates no foreseen external challenges, amber indicates some minor projected impact, and red indicates that there is likely to be a major impact on the project as a result of external challenges.

The “Resources” heading refers to any resource issues being faced by each project. Resource issues are typically either financial or human resource related. Green indicates that the project does not foresee any resource issues, amber indicates a minor projected impact, and red indicates a major projected impact on the project as a result of resource issues

**Annex 2 – Revised costs and savings 2009-2015**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1			<b>Stage 2 Costs/Savings 2009 - 2015</b>											
2			<b>One off Investment</b>				<b>Recurrent cost</b>				<b>Recurrent Savings</b>			
3		<b>Workstreams</b>	<b>2009</b>	<b>2010-11 (biennial)</b>	<b>2012-13 (biennial)</b>	<b>Total</b>	<b>2009</b>	<b>2010-11 (biennial)</b>	<b>2012-13 (biennial)</b>	<b>2014-15 (biennial) FC 126/6</b>	<b>2009</b>	<b>2010-11 (biennial)</b>	<b>2012-13 (biennial)</b>	<b>2014-15 (biennial) FC 126/6</b>
4		<b>Overall Initiatives</b>	0	0	0	0	0	0	0	0	0	0	0	0
5		<b>Finance</b>	0	0	0	0	0	0	0	0	0	0	0	0
6		<b>Budgeting</b>	0	1,500	0	1,500	0	0	0	0	0	0	0	0
7		<b>Information Technology</b>	400	7,875	25	8,300	0	350	600	600	0	1,335	1,500	1,500
8		<b>Human Resources</b>	0	270	810	1,080	374	2,268	2,268	2,268	0	567	2,268	2,268
9		<b>Procurement</b>	180	1,950	0	2,130	550	2,730	3,130	3,130	0	4,360	6,750	9,640
10		<b>Administrative Services</b>	360	3,390	0	3,750	0	160	160	160	95	1,980	5,280	5,780
11		<b>Grand Total</b>	<b>940</b>	<b>14,985</b>	<b>835</b>	<b>16,760</b>	<b>924</b>	<b>5,508</b>	<b>6,158</b>	<b>6,158</b>	<b>95</b>	<b>8,242</b>	<b>15,798</b>	<b>19,188</b>
12														
13														
14	<b>Year 2009</b>	Gross Saving 2009	95											
15		Net Saving 2009	-1,769											
16	<b>Biennium 2010/11</b>	Gross Saving 2010/11	8,242											
17		Net Saving 2010/11	-12,251											
18	<b>Biennium 2012/13</b>	Gross Saving 2012/13	15,798											
19		Net Saving 2012/13	8,805											
20	<b>Biennium 2014/15</b>	Gross Saving 2014/15	19,188											
21		Net Saving 2014/15	13,030											
22	<b>Period 2009 2015</b>	Gross Saving 2009/15	43,323											
23		Total of one-off investments	16,760											
24		Total of recurrent costs	18,748											
25		Net Saving 2009/15	7,815											

## **Annex 2 – Revised costs and savings 2009-2015 (Continued)**

### **Highlights of Major Cost Elements**

**Budgeting:** One time Investments - designing the new planning and budgeting model will have major investment costs in 2012-13 (circa USD 8.5 million) because the work required for this pre-requires that the IPSAS and other major projects currently in progress (including the Implementation of results-based management, FAS replacement and development of an integrated globally accessible corporate information) work be completed, which completion is not due until 2012. Thus, although Capital Expenditure Facility cost of USD 1.5 million will occur in PWB 2010-11, the balance of costs will fall outside the period covered by the IPA

**Information Technology:** One time Investments - 2009, 2010/11 for design of the MIS (USD 4.8 million) and upgrade Oracle for staff management and IT infrastructure DOs (USD 2.8 million)

**Human Resources:** One time Investments - 2010/11, 2012/13 (USD 1.08 million) - New role for HR division, injection of professional positions offset by re-deployment of GS staff

**Procurement:** One time Investments - 2009, 2010/11 (USD 1.4 million), empowerment of regional and local officers in managing local procurement

**Administrative Services:** One time Investments - 2009, 2010/11 (USD 3.6 million), define plan for registry management and the shift to electronic.

**Annex 3 – Summary of Root and Branch Review costs and savings estimates**

**Return on Investment (ROI)**

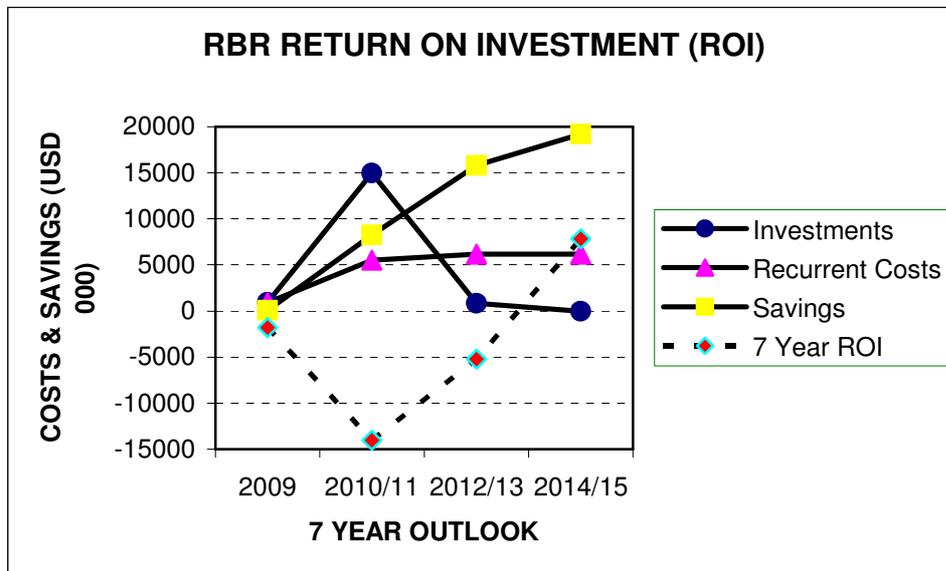
Investment (\$000)	
2009	940
2010/11	14,985
2012/13	835
2014/15	0
Mid Axis	0
<b>Total</b>	<b>16,760</b>

Recurrent costs (\$000)	
2009	924
2010/11	5,508
2012/13	6,158
2014/15	6,158
	0
<b>Total</b>	<b>18,748</b>

Recurrent savings(\$000)	
2009	95
2010/11	8,242
2012/13	15,798
2014/15	19,188
	0
<b>Total</b>	<b>43,323</b>

**ROI**

1 Year	2009	<b>-1,769</b>
3 Years	2010/11	<b>-14,020</b>
5 Years	2012/13	<b>-5,215</b>
7 Years	2014/15	<b>7,815</b>



N.B. return on investment equates to the cumulative savings less cumulative costs over a stated period of time

#### Annex 4 – Revisions to 2009 IPA costs resulting from RBR

IPA Project	2009 Costs	2009 Costs
1. Governing Body Reform	0.31	0.31
2. Oversight	0.15	0.15
3. Reform of Programming, budgeting and Results Based Monitoring	0.40	0.40
4. Resource Mobilization and Management	0.00	0.00
5. Technical Cooperation Programme	0.53	0.53
6. Decentralization	1.60	1.60
7. Headquarters Structure	0.25	0.25
8. Partnerships	0.44	0.44
9. Reform of administrative and management systems * (2.4 Other Sources)	2.40	2.40
10. FAO Manual	0.00	0.00
11. IPSAS and Oracle	0.00	0.00
12. Enterprise risk management	0.50	0.50
13. Culture Change * (1.81 Trust Fund + 0.31 Other Sources)	2.12	2.12
14. Human Resources	5.95	5.95
15. IPA - Governing body follow-up * (1.3 Trust Fund + 0.3 Other Sources)	1.60	1.60
16. IPA Management follow-up * (1.1 Trust Fund + 0.2 Other Sources)	1.30	1.30
<b>Total estimated cost net of RBR</b>	<b>17.55</b>	<b>17.55</b>
RBR Stage 1 (2009 Costs)	<b>5.25</b>	
RBR Stage 2 (2009 Costs)		1.86
<b>Total estimated cost including RBR</b>	<b>22.80</b>	<b>19.41</b>
Less: previously identified sources of funding	-4.20	-3.20
<b>Sub-total estimated resource requirement</b>	<b>18.60</b>	<b>16.21</b>
Plus: Project Support Costs @ 7%	1.30	1.13
<b>Total requirement for voluntary contributions</b>	<b>19.90</b>	<b>17.34</b>

\* Partially or fully funded by previously identified sources

#### Footnote - Previously identified sources of funding

Source	Amount
End-2008 unspent balance on the USD 4 million appropriated in 2008-09 to fund the implementation of the Resolution on the Follow-up to the IEE	USD 0.7 million
Contribution of Spain to One-time and Transition Costs of Reform	USD 2.5 million
Quick wins identified in the Stage 1 Root and Branch Review (subsequently reviewed by management, and eliminated as a source of funding with some elements included in revised Stage 2 costs and savings)	USD 1 million

## Annex 5 – Revisions to 2009 IPA costs resulting from management actions

IPA Project	2009 Costs	2009 Costs
1. Governing Body Reform	0.31	0.31
2. Oversight	0.15	0.15
3. Reform of Programming, budgeting and Results Based Monitoring	0.40	0.40
4. Resource Mobilization and Management	0.00	0.00
5. Technical Cooperation Programme <i>(covered by resources allocated to TCOT)</i>	0.53	0.00
6. Decentralization	1.60	1.60
7. Headquarters Structure	0.25	0.25
8. Partnerships	0.44	0.44
9. Reform of administrative and management systems * <i>(2.4 Other Sources)</i>	2.40	2.40
10. FAO Manual	0.00	0.00
11. IPSAS and Oracle	0.00	0.00
12. Enterprise risk management	0.50	0.50
13. Culture Change * <i>(0.9 Trust Fund + 0.31 Other Sources)</i>	2.12	1.21
14. Human Resources	5.95	5.95
15. IPA - Governing body follow-up * <i>(1.3 Trust Fund + 0.3 Other Sources)</i>	1.60	1.60
16. IPA Management follow-up * <i>(0.6 Trust Fund + 0.2 Other Sources)</i>	1.30	0.80
<b>Total estimated cost net of RBR</b>	<b>17.55</b>	<b>15.61</b>
RBR Stage 2 (2009 Costs)	1.86	1.86
<b>Total estimated cost including RBR</b>	<b>19.41</b>	<b>17.47</b>
Less: previously identified sources of funding	-3.20	-3.20
<b>Sub-total estimated resource requirement</b>	<b>16.21</b>	<b>14.27</b>
Plus: Project Support Costs @ 7%	1.13	1.00
<b>Total requirement for voluntary contributions</b>	<b>17.34</b>	<b>15.27</b>

\* Partially or fully funded by previously identified sources of funding

## **Annex 6 - 2009 sequencing of IPA actions with external funding requirements**

<b>IPA Project or RBR</b>	<b>No.</b>	<b>IPA Results Based Management (RBM) Actions with Costs in 2009</b>	<b>2009 Cost USD Million</b>	<b>Sequence</b>
13. Culture Change			0.9	earmarked
15. Governing body follow-up			1.3	earmarked
16. Management follow-up			0.6	earmarked
14. Human Resources	3.70/ 3.60	Introduce an objective staff appraisal system linking staff performance to organizational objectives based on realistic performance targets and objective assessment criteria Training linked to Staff Appraisal and Performance	1.40 1.00	1
6. Decentralization	3.88/ 3.90	Deployment of support systems (including training and upgrade of IT information systems) and introduction of benchmarks and performance based reporting and monitoring system for decentralized offices	1.20	2
14. Human Resources	3.72	Upgrade the Oracle systems to i) improve ease of data extraction and analysis and ii) to support substantive staff management, rather than purely transaction processing	0.50	3
Root and Branch Review		Design of Management Information system	0.3	3
12. Enterprise risk mgt.	3.50	Issue of external contract for the study	0.50	4
8. Partnerships		Actions 3.109, 3.110 and 3.117	0.16	5
14. Human Resources	3.60	Introduce a package for increasing staff training, including in management	1.60	6
Root and Branch Review		Define new role for HR function	0.37	7
<b>Total estimated cost</b>			<b>9.83</b>	

**Annex 7 - Trust Fund for Implementation of the Immediate Plan of Action for FAO renewal**

**Contributions (USD) to IPA Trust Fund**

**as at 27 May 2009**

<b>Country</b>	<b>Type of Pledge</b>	<b>Amount pledged</b>	<b>Amount received</b>
Austria	MOU signed 12/12/08	65,933	65,933
Australia	MOU signed on 7/04/09	111,900	111,900
Brazil	C 35 statement	100,000	100,000
Belgium	MOU signed 26/03/09	250,000	250,000
Cameroon	NV received 06/04/09	21,739	
Cyprus	Contribution	9,186	9,186
Estonia	MOU signed 31/12/08	4,000	4,000
EC	Let/ODG/9/01/09	1,388,889	
Finland	MOU signed 26/05/09	530,400	
France	Let/ADG-AFD/17/02/09	900,000	400,000
Gabon	C 35 statement		
Germany	MOU signed 5/12/08	906,736	906,736
Greece	C 35 statement	86,338	86,338
Italy	NV received 11/02/09	1,000,000	1,000,000
Ireland	Let/ODG/29/12/08	142,638	142,638
Japan	C 35 statement		
Mauritius	C 35 statement		
Mozambique	N V received 22/01/09	1,765	
New Zealand	MOU signed 16/02/09	70,000	70,000
Slovakia	Contribution	44,000	44,000
South Africa	C 35 statement		
Spain	C 35 statement Pledge reconfirmed	600,000	
Switzerland	2 MOUs signed 28/01/09	301,434	301,434
United Rep.of Tanzania	MOU signed 25/03/09	19,975	19,975
United Kingdom	Est pledge/draft MOU	570,000	
Vietnam	NV received 08/05/09 MOU sent 21/05	5,000	
Transfer IEE Trust Fund		774	774
<b>TOTAL</b>	<b>26 PLEDGES</b>	<b>7,130,707</b>	<b>3,512,914</b>