

برنامج  
الأغذية  
العالمي



Programme  
Alimentaire  
Mondial

World  
Food  
Programme

Programa  
Mundial  
de Alimentos

**Executive Board  
Third Regular Session**

**Rome, 20 - 23 October 1997**

**DECISIONS AND  
RECOMMENDATIONS  
OF THE THIRD  
REGULAR SESSION OF  
THE EXECUTIVE  
BOARD, 1997**

**Executive Board Bureau**

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Member:	<b>Mr. Melainine Moctar Neche</b>	(Mauritania)
Rapporteur:	<b>Mr. Anthony Beattie</b>	(United Kingdom)



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**DECISIONS AND RECOMMENDATIONS**

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## DECISIONS AND RECOMMENDATIONS

### Agenda

The Executive Board proposed adding “WFP assistance to Saharoui refugees” under agenda item 8 b). The agenda was adopted as orally amended (Annex I).

*20 October 1997*

### Appointment of the Rapporteur

In keeping with the established methods of work, the Board appointed Mr. Anthony Beattie (United Kingdom of Great Britain and Northern Ireland) Rapporteur of the Third Regular Session of 1997.

*20 October 1997*

### 1997/EB.3/1 Measures to enhance WFP's programming in the poorest countries

In considering the report by the Secretariat on measures to enhance WFP's programming in the poorest countries (WFP/EB.3/97/3-A), the Board reiterated the importance of achieving the target of allocating at least 50 percent of WFP's development resources to least developed countries (LDCs) and at least 90 percent to LDCs and low-income, food-deficit countries (LIFDCs). It welcomed the analysis of obstacles to increased programme concentration in the poorest countries and supported WFP's proposed measures for building national capacity to implement food assistance programmes effectively. The Board endorsed more extensive use of food funds and support for basic public services and infrastructure subject to appropriate circumstances and careful management.

The Board decided that WFP should selectively apply the following strategies in LDCs, based on appropriate supporting analyses in future Country Programmes and subject to prior approval by the Board:

- a) **Invest in LDCs' capacity (governments, NGOs, community groups) to utilize food assistance programmes effectively.** Such expenditure would either be part of WFP's Programme Support and Administrative budget (in the case of counterpart training) or of the direct support costs of projects to provide for non-food inputs and services essential to the success of project activities.
- b) **Make more use of food-fund facilities and experimental projects.** To fully exploit the potential for targeted food assistance, WFP Country Directors could propose earmarking for this purpose up to 20 percent of the resources allocated to a Country Programme in an LDC.



- c) **Support maintenance and upkeep of basic public services and infrastructure through food assistance in situations where such interventions are crucial for addressing the problems of the poor and vulnerable.** Food assistance will be most effective if it focuses on interventions and sets objectives that are realistic given the conditions of poor countries.
- d) **Work closely with other United Nations organizations, bilateral donors and NGOs to strengthen WFP's programming in development and make the best use of food aid in LDCs.**

*20 October 1997*

**1997/EB.3/2 Reaching mothers and children at critical times of their lives**

The Board welcomed the report by the Secretariat on reaching mothers and children at critical times of their lives (WFP/EB.3/97/3-B) which, in accordance with WFP's Mission Statement, argued that adequate nutrition is of particular importance for young children, and expectant and nursing mothers. The Board underlined the importance of working in partnership with other United Nations organizations, bilateral donors and NGOs; and the need to identify suitable exit strategies at the outset of WFP's involvement in such activities.

Against this background, the Board endorsed the following policy and operational principles:

- a) **Greater focus on tackling early malnutrition.** WFP will increase the share of food assistance allocated to contributing to the improvement of the nutritional status of mothers and children at critical times of their lives.
- b) **Advocacy.** Problems of early malnutrition will receive priority attention in the assessment of country needs for food assistance. WFP will define and communicate this focus in the process of the Common Country Assessment, the preparation of the United Nations Country Strategy Note (CSN) and in the context of the United Nations Development Assistance Framework (UNDAF), and through dialogue with national authorities and the bilateral donor community.
- c) **Priority groups.** WFP will limit its assistance to those women and children whose nutritional vulnerability is directly linked to a lack of sufficient and appropriate food intake. Priority will be given to malnourished children and undernourished expectant and nursing mothers. Food delivery performance, child growth and birth weight are the key indicators for monitoring progress. Food assistance with a focus on the prevention of early malnutrition will require careful analysis and verification that supplementary feeding is indeed the best means of achieving this objective.
- d) **Food rations.** Commodities included in the food basket will be micronutrient-fortified to the extent possible. WFP will make necessary



arrangements with food aid donors, or, where this is not possible, meet the costs of fortification under the category of direct support costs. WFP will strengthen its assistance to the local production of low-cost blended foods.

- e) **Cost-effectiveness.** The appropriateness of the food aid intervention will be judged on the basis of its targeting and transfer efficiency. In least developed countries (LDCs), where it is needed most, such assistance may involve higher costs.
- f) **Safeguarding the effectiveness of food assistance.** To ensure that its food assistance is fully effective, WFP will take pro-active measures such as: strengthened efforts to integrate WFP's work with that of other United Nations organizations, particularly through the preparation of the CSN and the UNDAF; increased collaboration with NGOs; and, especially in post-emergency situations and in remote areas where food needs are greatest, increased flexibility to meet a minimum of non-food expenditure such as training, nutrition education materials, weighing scales, growth charts, etc. from WFP's own resources under the category of direct support costs.
- g) **Duration of assistance.** The sustainability and appropriate duration of WFP food assistance to address early malnutrition must be considered in terms of its long-term benefits. Its duration should be determined in light of need, the recipient countries' own capacities and commitment, and the actual performance of WFP-assisted activities.
- h) **Development in relief.** WFP will continue to make optimum use of targeted supplementary feeding programmes through mother and child health care (MCH) structures as a safety net during the phasing out of general relief programmes. WFP will encourage the alignment of financial, technical and administrative resources in relief situations with the longer-term strengthening of MCH services for populations.

On the basis of these principles, WFP should prepare operational guidelines which take account of such key issues as the optimum use of fortified foods, the local production of appropriate blended foods where feasible, measures to encourage breast-feeding, arrangements for measuring the effectiveness of the supplementary feeding component, and feedback mechanisms that ensure learning from WFP's experience.

*20 October 1997*

In reviewing the report on the follow-up to the World Food Summit Plan of Action (WFP/EB.3/97/3-C), the Board highlighted the importance of United Nations organizations collaborating to give practical meaning to the Plan of



Action. It was especially important that the three Rome-based organizations should examine the scope for closer working relationships. The Board agreed that the suggested format for reporting follow-up to the Plan of Action for the period up to the end of 1997 to the FAO Committee on World Food Security (CFS) is appropriate. The report, which is to be submitted to the CFS Secretariat before the end of January 1998, will be presented as an information paper to the Board at its First Regular Session of 1998.

*20 October 1997*

**1997/EB.3/4 Biennial budget for 1998-99**

After consideration of WFP's 1998-99 biennial budget estimates as submitted by the Executive Director in document WFP/EB.3/97/4-A, the Board underlined the following points:

- a) the full-cost recovery principle requires that the full amount of the Programme Support and Administrative (PSA) budget should be funded from Indirect Support Cost recovery, and there should be no or a minimal need for the use of interest income;
- b) the indirect support cost rates should be kept as low as possible, since an increase in the rates, especially for the Development programme, could be detrimental to the level of contributions to that programme; and
- c) the review of the resource and long-term financing policies, which would be considered at the Board's Annual Session of 1998, would provide the opportunity to revise and fine-tune the policies, including the treatment and containment of direct support costs.

In addition, the Board:

- a) **decided that** the indirect support cost rates to be used in the formulation and approval of the 1998-99 budget would remain at the same level as that approved by the Board for 1997;
- b) **took note of** the operational initiatives outlined in paragraphs 98 to 150 of the Budget document;
- c) **approved** the actions specified below:
  - i) that \$10 million be advanced from the General Fund to support the Financial Management Improvement Programme (FMIP) and replenished from contributions received;
  - ii) that the proposal for common premises as contemplated under the United Nations reform process be postponed until such time as concrete plans for United Nations common premises have been developed;
  - iii) that authority be given to the Executive Director to upgrade a maximum of 10 posts in the biennium, the cost of which would be



borne from the approved 1998-99 PSA budget; and

iv) that up to \$6.5 million be advanced from the General Fund to meet the fit-up costs of the new headquarters premises, which will be reimbursed by the Host Government insofar as the Headquarters Agreement provides;

- d) **endorsed** the programme of work based on the estimate of resources;
- e) **encouraged** the Secretariat to work with all host governments to meet the appropriate cash contributions towards operating costs;
- f) **approved** a net PSA appropriation in the amount of \$205,000,000, which includes mandatory increases in staff costs as calculated under the United Nations Common System, for the purposes indicated below:

<b>(in US dollars)</b>	
Programme support: country offices	99 385 800
Programme support: headquarters	35 551 200
Management and administration of organization	79 526 200
Statutory requirements	2 465 000
Subtotal	216 928 200
Less reductions (of which \$4,500,000 will be realized through savings and \$7,428,200 through reclassification of costs from indirect to direct support costs of projects)	11 928 200
Net appropriation	205 000 000
To be funded by:	
Government cash contributions towards operating costs	3 000 000
Recovery of indirect support costs	188 000 000
Miscellaneous income	14 000 000
Total	205 000 000

- g) **noted that** the level of miscellaneous income to finance the Budget will be reduced to the extent of any reduction from the recosting of the Budget under item i) below;
- h) **authorized** the Executive Director to adjust the Budget in accordance with any variation in volume of operations (as outlined in paragraph 238 of the Budget document), when such variations are more than 10 percent from the planned level; and
- i) **authorized** the Executive Director to recast the 1998-99 Budget at the US\$/Lira exchange rate fixed by the FAO Conference for the 1998-99 biennium.





22 October 1997

**1997/EB.3/5 Report of the Open-ended Working Group: Revision of WFP's Financial Regulations**

The Board considered the Report of the Open-ended Working Group on the Revision of WFP's General and Financial Regulations and the text of the proposed Financial Regulations (WFP/EB.3/97/4-B). It commended the efforts of the Chairman and the Working Group, and approved the proposed Financial Regulations provisionally, effective 1 January 1998. The Board decided that the Financial Regulations will be reconfirmed once the General Regulations are adopted by the United Nations General Assembly and the FAO Conference. The text as adopted is attached as Annex II to this document.

21 October 1997

**1997/EB.3/6 Proposal on the use of interest income**

The Board requested that the Secretariat propose options for the use of the General Fund surplus attributable to interest income for the Board's consideration in the forthcoming review of the Resource and Long-term Financing Policies.

22 October 1997

**1997/EB.3/7 Appointment of WFP's External Auditor for the term July 1998 to June 2002**

The Board decided to re-appoint the Cour des Comptes of France as the External Auditor of WFP for a second term covering the 1998-99 and 2000-01 biennia. The audit fee should not be increased, and if possible should be reduced.

As to the selection and appointment of the WFP External Auditor beyond 2000-01, the Board endorsed the Executive Director's recommendation contained in document WFP/EB.3/97/4-D (recommendation no. 2) and decided that:

- a) The Board would adopt the policy that the appointment will be based on competitive selection from proposals of eligible external auditors.
- b) The Bureau of the Board would establish procedures and criteria (including work plan, fees, etc.) to be used in the competitive selection and evaluation of proposals, and present these to the Board at its First Regular Session of 1998.
- c) The Bureau of the Board would initiate and oversee the competitive selection process and evaluate all proposals received, taking into



consideration the comments of the FAO Finance Committee and the ACABQ, as well as present to the Board the results of its evaluation together with its recommendation.

- d) The Board would decide by consensus or, failing that, by secret ballot.

The Board also decided that the field of competitors for appointment should be widely drawn and developing countries in particular should be encouraged to bid.

*21 October 1997*

**1997/EB.3/8 Update of indirect cost rates**

The Board decided that the Indirect Support Cost rates shall remain at the same level as that approved by the Board for 1997, pending the forthcoming review of the Resource and Long-term Financing Policies.

*22 October 1997*

**1997/EB.3/9 Evaluation reports**

The Board took note of the reports below and endorsed the Secretariat's plan to integrate in the future work of WFP the recommendations and lessons learned.

**a) Relief and post-emergency operations in Angola: a joint WFP/NGO/IFRC evaluation (Angola 5602)**

In discussing the report on relief and post-emergency operations in Angola (WFP/EB.3/97/5/Add.5), the Board recommended that cooperation between WFP and NGOs be strengthened further. It stressed that careful selection of NGO implementing partners was nevertheless important.

**b) Interim Study on WFP's new capacities in responding to the Great Lakes crisis**

In discussing the interim study on WFP's new capacities in responding to the Great Lakes crisis (WFP/EB.3/97/5/Add.2), the Board recommended continued cooperation between WFP and all actors involved in this important operation.

**c) Programme for rehabilitation (Cambodia 5483)**

The Board considered the evaluation report on PRO Cambodia 5483 (WFP/EB.3/97/5/Add.3) and noted the efforts made to overcome



shortcomings in terms of design, targeting and overall strategy. The Secretariat acknowledged the need for further improvements related to the monitoring of benefits and enhanced participation of beneficiaries.

**d) Rehabilitation and upgrading of sea dikes (Viet Nam 4617)**

The Board noted the mid-term evaluation report on rehabilitation and upgrading of sea dikes in Viet Nam (WFP/EB.3/97/5/Add.1) and the positive results of the project. It emphasized the need to monitor the project's effects on the environment and the comparative advantages of food aid.

**e) Lessons learned from food aid contributions to mother and child health (MCH): how to address critical food needs of women and children**

The Board concluded that the thematic evaluation report on lessons learned from food aid contributions to MCH (WFP/EB.3/97/5/Add.4) provided important inputs for the preparation of the policy paper on WFP assistance to mothers and children at critical times of their lives. The Board noted that lessons identified through this exercise would be reflected in the forthcoming guidelines.

*22 October 1997*

**1997/EB.3/10 Country Strategy Outline - Mali**

The Board welcomed the CSO for Mali (WFP/EB.3/97/6/Add.2) and endorsed the strategy contained therein. It recommended that the Secretariat proceed with the formulation of a Country Programme.

*22 October 1997*

**1997/EB.3/11 Country Strategy Outline - Niger**

The Board welcomed the CSO for Niger (WFP/EB.3/97/6/Add.1) and endorsed the strategy contained therein. It recommended that the Secretariat proceed with the formulation of a Country Programme.

*22 October 1997*

**1997/EB.3/12 Country Programme - Egypt**



The Board approved the Country Programme for Egypt (WFP/EB.3/97/7/Add.2), noting that it represented a substantial reduction from previous levels of WFP assistance, and encouraged the Secretariat to pursue with determination its innovations in the areas of targeting and women's participation.

*22 October 1997*

**1997/EB.3/13 Country Programme - Ghana**

The Board approved the Country Programme for Ghana (WFP/EB.3/97/7/Add.4).

*22 October 1997*

**1997/EB.3/14 Country Programme - Haiti**

The Board approved the Country Programme for Haiti (WFP/EB.3/97/7/Add.3).

*22 October 1997*

**1997/EB.3/15 Country Programme - Mauritania**

The Board approved the Country Programme for Mauritania (WFP/EB.3/97/7/Add.1).

*22 October 1997*

**1997/EB.3/16 Country Programme - Mozambique**

The Board approved the Country Programme for Mozambique (WFP/EB.3/7/Add.7).

*22 October 1997*

**1997/EB.3/17 Country Programme - Yemen**

The Board approved the Country Programme for Yemen



(WFP/EB.3/97/7/Add.6).

*22 October 1997*

**1997/EB.3/18 Country Programme - Zambia**

The Board approved the Country Programme for Zambia (WFP/EB.3/97/7/Add.5).

*22 October 1997*

**1997/EB.3/19 Development project for Executive Board approval - Gaza/West Bank 5474**

The Board approved project Gaza/West Bank 5474 - Support to social safety net schemes (WFP/EB.3/97/8-A/Add.2), which was in some respects an emergency intervention as well as a development project.

*22 October 1997*

**1997/EB.3/20 Development project for Executive Board approval - Honduras 5691**

The Board approved project Honduras 5691 - Health and community development (WFP/EB.3./97/8-A/Add.1).

*22 October 1997*

**1997/EB.3/21 Development project for Executive Board approval - Nepal 3718.01**

The Board approved project Nepal 3718.01 - Assistance to primary schools (WFP/EB.3/97/8-A/Add.3).

*22 October 1997*

**1997/EB.3/22 Protracted refugee and displaced person project for Executive Board approval - Liberia Regional 4604.06**

The Board approved PRO Liberia Regional 4604.06 - Targeted food assistance for the resettlement and repatriation of internally displaced persons and returning refugees in Liberia and for Liberian refugees in Guinea, Côte d'Ivoire and Ghana (WFP/EB.3/97/8-B/Add.1).

*22 October 1997*



**1997/EB.3/23 WFP assistance to Saharoui refugees**

The Board took note of the explanation given by the Secretariat to the representative of Algeria concerning WFP assistance to vulnerable Saharoui refugees. It requested that the text of this explanation—as read out to the Board by the President—be recorded in the Summary of the work of the session (WFP/EB.3/97/14).

*22 October 1997*

**1997/EB.3/24 Protracted refugee and displaced person project for Executive Board approval - Nepal 5324.02**

The Board approved project Nepal 5324.02 - Food assistance to Bhutanese refugees in Nepal (WFP/EB.3/97/8-B/Add.2).

*22 October 1997*

**1997/EB.3/25 Budget increases to development projects approved by the Executive Director 1 January - 30 June 1997**

The Board took note of the document providing information on budget increases for development projects approved by the Executive Director within her delegated authority between 1 January and 30 June 1997 (WFP/EB.3/97/9-B).

*22 October 1997*

**1997/EB.3/26 PROs approved by the Executive Director, 1 January - 30 June 1997**

The Board took note of the summary on PRO Mauritania 5413.03 approved by the Executive Director between 1 January and 30 June 1997 within her delegated authority (WFP/EB.3/97/9-C/Add.1).

*22 October 1997*

**1997/EB.3/27 Budget increases to PROs approved by the Executive Director, 1 January - 30 June 1997**

The Board took note of the document providing information on budget increases for protracted refugee and displaced person projects (PROs) approved by the Executive Director within her delegated authority between 1 January and 30 June 1997 (WFP/EB.3/97/9-D).

*22 October 1997*



**1997/EB.3/28 Activities approved by Country Directors under Country Programmes approved by the Executive Board - Bolivia 3866.01**

The Board took note of the abstract relating to Activity 1 of the Bolivia Country Programme - Bolivia 3866.01 - Participative integrated rural development in depressed areas (WFP/EB.3/97/9-E/Add.1).

*22 October 1997*

**1997/EB.3/29 Progress reports**

The Board took note of the progress report on project Ecuador 3096.01 - School feeding programme for improvement of basic education in priority areas (WFP/EB.3/97/9-F/Add.1).

*22 October 1997*

**1997/EB.3/30 Programme of work of the Executive Board for 1998**

The Board approved the provisional programme of work for 1998 submitted by the Secretariat (WFP/EB.3/97/10).

*22 October 1997*

**1997/EB.3/31 Summaries of the work of the Resumed Second Regular and Annual Sessions of 1997**

The Board endorsed the summaries of the Resumed Second Regular and Annual Sessions of 1997.

*22 October 1997*



**ANNEX I**

1. ***Adoption of the agenda***
2. ***Appointment of the Rapporteur***
3. ***Policy issues***
  - a) Measures to enhance WFP's programming in the poorest countries
  - b) Reaching mothers and children at critical times of their lives
  - c) Follow-up to the World Food Summit Plan of Action
4. ***Financial and budgetary matters***
  - a) Biennial budget for 1998-99
  - b) Report of the Open-ended Working Group on the Revision of WFP's General and Financial Regulations: Proposed Revised Financial Regulations, and comments by the ACABQ and the FAO Finance Committee
  - c) Proposal on use of interest income
  - d) Appointment of WFP's External Auditor for the term July 1998 to June 2002
  - e) Update of indirect cost rates
5. ***Evaluation reports***
  - Relief and post-emergency operations in Angola: a joint WFP/NGOs/IFRC evaluation
  - Interim Study on WFP's new capacities in responding to the Great Lakes crisis
  - Rehabilitation and upgrading of sea dikes  
Viet Nam 4617
  - Programme for rehabilitation  
Cambodia 5483
  - Lessons learned from food aid contributions to MCH: how to address critical food needs of women and children
6. ***Country Strategy Outlines***
  - Mali
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7. ***Country Programmes***
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8. ***Projects for Executive Board approval***
  - a) Development projects
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    - Honduras 5691
    - Nepal 3718.01
  - b) Protracted refugee and displaced person projects
    - Liberia 4604.06
    - Nepal 5324.02
    - WFP's policy on assistance to Saharoui refugees
9. ***Reports of the Executive Director***
  - a) Development projects approved by the Executive Director, 1 January - 30 June 1997
  - b) Budget increases to development projects approved by the Executive Director, 1 January - 30 June 1997
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  - e) Activities approved by Country Directors under Country Programmes approved by the Executive Board
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10. ***Organizational and procedural matters: Programme of work for 1998***
11. ***Summaries of the work of the Resumed Second Regular and Annual Sessions of 1997***
12. ***Other business***
13. ***Verification of adopted decisions and recommendations***



## ANNEX II

## Financial Regulations

### I: Definitions

**Financial Regulation 1.1:** For the purposes of these Regulations, and the rules promulgated thereto, the following definitions shall apply:

“ACABQ” shall mean the United Nations Advisory Committee on Administrative and Budgetary Questions.

“Account” shall mean a formal record of an asset, liability, revenue or expense for which the effects of transactions are indicated in terms of money or other unit of measurement.

“Allotment” shall mean a financial authorization issued by the Executive Director to an official to incur obligations for specific purposes within approved budgets, within specified limits and during a specified time.

“Appropriation” shall mean the amount approved by the Board for specified purposes in the programme support and administrative budget for a financial period, against which obligations up to the amount approved may be incurred for those purposes.

“Appropriation line” shall mean the largest subdivision of the programme support and administrative budget within which the Executive Director is authorized to make transfers without prior approval of the Board.

“Bilateral contribution” shall mean a contribution directed by the donor to be used to support an activity not initiated by WFP.

“Board” shall mean the Executive Board of WFP and its predecessors.

“Contribution” shall mean a donation of appropriate commodities, non-food items, acceptable services or cash made in accordance with procedures set out in these Regulations. A contribution may be multilateral, directed multilateral or bilateral.

“Country Programme” shall mean a Country Programme approved by the Board in accordance with General Regulation VI.2 (c).

“Directed Multilateral Contribution” shall mean a contribution, other than a response to an appeal made by WFP for a specific emergency operation, which a donor requests WFP to direct to a specific activity or activities initiated by WFP or to a specific Country Programme or Country Programmes.

“Direct support cost” shall mean a cost which can be directly linked with the provision of support to an operation and which would not be incurred should that activity cease.

“Executive Director” shall mean the Executive Director of the World Food Programme, or the official to whom the Executive Director has delegated authority and responsibility for the matter in question.

“*Ex gratia* payment” shall mean a payment made when there is no legal liability, but the moral obligation is such as to make payment desirable.

“Finance Committee” shall mean the Finance Committee of FAO.

“Financial period” shall mean a two-year period starting on 1 January of each even-numbered year.

“Financial Rules” shall mean the rules established under Financial Regulation 2.2.

“Financial Statements” shall mean formal presentation of financial information showing the income and expenditure for a given period and assets and liabilities at the end of that period, including notes, which form an integral part thereof.

“FAO” shall mean the Food and Agriculture Organization of the United Nations.

“Full-cost recovery” shall mean the recovery of operational costs, direct support costs and indirect support costs in full.

“Fund” shall mean an accounting entity with a self-balancing set of accounts recording cash and other



## Financial Regulations

financial and non-financial resources, together with related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

“General Fund” shall mean the accounting entity established for recording, under separate accounts, indirect support cost recoveries, miscellaneous income, operational reserve and contributions received which are not designated to a specific programme category, project or a bilateral project.

“General Regulations” shall mean the General Regulations of the World Food Programme, as approved by the General Assembly of the United Nations and the Conference of FAO.

“General Rules” shall mean the General Rules of the World Food Programme, as approved by its Executive Board.

“IEFR” shall mean the International Emergency Food Reserve.

“Indirect support cost” shall mean a cost which supports the execution of projects and activities but cannot be directly linked with their implementation.

“IRA” shall mean the Immediate Response Account of the IEFR.

“Multilateral contribution” shall mean a contribution, for which WFP determines the Country Programme or WFP activities in which the contribution will be used and how it will be used, or a contribution made in response to an appeal made by WFP for a specific operation. In such cases, the donor will accept reports submitted to the Board as sufficient to meet the requirements of the donor.

“Obligation” shall mean a written commitment of monies resulting in a liability against an allotment.

“Operational costs” shall mean the costs of commodities, ocean transportation and related costs, and landside transportation, storage and handling (LTSH).

“Operational reserve” shall mean monies maintained as an account within the General Fund to be used to ensure continuity of operations in the event of a temporary shortfall of resources.

“Programme category” shall mean a classification of WFP activities as established in accordance with the General Rules.

“Programme category fund” shall mean an accounting entity established by the Board for the purposes of accounting for contributions, income and expenditures for each programme category.

“Programme support and administrative budget” shall mean the portion of the WFP Budget that pertains to providing indirect support to WFP’s activities.

“Project” shall mean a separately identified undertaking within a programme category.

“Project agreement” shall mean a document, howsoever designated, executed in accordance with the provisions of General Regulation XI.

“Special account” shall mean an account established by the Executive Director for a special contribution, or for monies earmarked for specific activities, the balance of which may be brought forward to the succeeding financial period.

“Trust fund” shall mean an identifiable subdivision of the WFP Fund, established by the Executive Director in order to account for a special contribution, the purpose, scope and reporting procedures of which have been agreed with the donor.

“WFP Budget” shall mean the biennial budget approved by the Board indicating estimated resources and expenditures for programmes, projects and activities and shall include a programme support and administrative budget.

“WFP Fund” shall mean the World Food Programme fund established in accordance with General Regulation XIV.1, comprised of the General Fund, the programme category funds, trust funds and special accounts.

## II. Applicability

**Financial Regulation 2.1:** These Financial Regulations, adopted pursuant to General Regulation XIV.5, shall govern the financial management of the WFP Fund. The Board may, in exceptional



## Financial Regulations

circumstances, grant exemptions from these Financial Regulations.

**Financial Regulation 2.2:** The Executive Director shall establish Financial Rules, consistent with the General Regulations and these Financial Regulations, to ensure effective financial administration and the exercise of economy. The Executive Director shall circulate the Financial Rules for information to the Board, the ACABQ and the Finance Committee.

### III: Accountability

**Financial Regulation 3.1:** The Executive Director shall be fully responsible and accountable to the Board for the financial management of the activities of WFP.

### IV: Resources

**Financial Regulation 4.1:** The resources of WFP shall consist of:

- a) Contributions made pursuant to Article XIII of the General Regulations;
- b) Miscellaneous income, including interest on investments, and
- c) Contributions received in trust as set forth in Financial Regulation V.

**Financial Regulation 4.2** Contributions to support the purposes of WFP shall be recorded under the following funds and accounts:

- a) programme category funds;
- b) the General Fund;
- c) trust funds; or
- d) special accounts.

**Financial Regulation 4.3:** The Board shall establish a target level for the IRA for each financial period. The target level should be maintained by annual replenishment contributions from donors and, when possible, by repayment of advances made for specific emergencies. Contributions for food and food-related costs will be distinguished clearly from contributions for non-food related costs to enable reporting to the Food Aid Committee of the International Grain Council.

**Financial Regulation 4.4:** Each donor shall be responsible for all costs of its commodity and non-food contributions up to and including delivery free on board at the export port or, where appropriate, free on rail at a recognized exit point of the country concerned.

**Financial Regulation 4.5:** Each donor contributing commodities or non-food items shall be responsible for related transportation costs as well as all associated operational and support costs. The donor shall also be responsible for the costs of unloading and internal transport and any necessary technical and administrative supervision, and all associated operational and support costs, where the responsibility of the government of the recipient country for these costs is waived by the Executive Director in accordance with General Regulation XII.3.

**Financial Regulation 4.6:** The Executive Director, under guidelines established by the Board and in consultation with the donor and the recipient country, may approve the sale of commodities for cash if in the Executive Director's opinion such cash will contribute more effectively to the objectives of the Country Programmes, projects or activities in question. The responsibility of managing the generated financial resources will rest with the holder of the title of commodities at the time of sale. The Executive Director shall retain in all circumstances responsibility for monitoring the management of resources so generated through audit requirements or other measures. When the Executive Director determines that it is in the best interest of the project or activity for WFP to manage the generated financial resources belonging to the recipient government, WFP will enter into a trust fund arrangement with the government. The delineation of the respective responsibilities of WFP, the donor, and the recipient government in the management of such trust fund shall be in accordance with the guidelines established by the Board.

**Financial Regulation 4.7:** Governments of recipient countries are expected to contribute a substantial portion of the costs of WFP country offices, in kind and in cash. The extent of this contribution shall be



## Financial Regulations

set out in an agreement between WFP and the government concerned. On the recommendation of the Executive Director, the Board may exempt specific countries from this Regulation.

### V: Trust Funds and special accounts

**Financial Regulation 5.1:** Trust funds and special accounts may be established by the Executive Director for specified purposes consistent with the policies, aims and activities of WFP. The Executive Director shall report all such trust funds or special accounts to the Board.

**Financial Regulation 5.2:** The purpose and limits of each trust fund and special account shall be clearly defined and contributions thereto shall be on a full cost recovery basis.

### VI: Approvals of country programmes and projects

**Financial Regulation 6.1:** To provide for continuity in the programming and implementation of WFP assistance to country programmes and projects, approvals for the purposes of the proposed utilization of resources and of the entering into commitments in respect of activities shall remain valid for the duration of each Country Programme or Project.

### VII: Strategic and Financial Plan

**Financial Regulation 7.1:** The Executive Director shall forward the Strategic and Financial Plan to the ACABQ and the Finance Committee for their review and shall thereafter submit to the Board their comments and recommendations.

### VIII: Country Programmes and Projects

**Financial Regulation 8.1:** Approval of a Country Programme or project shall constitute authority for the Executive Director to issue allotments, incur obligations and expend resources for the country programme or project, subject to the preparation and signature of the country programme or project agreement.

**Financial Regulation 8.2:** Except as may be specifically agreed with donors, the financial administration of activities financed by special accounts or trust funds shall be governed by these Regulations.

### IX: The WFP Budget

**Financial Regulation 9.1:** The Executive Director shall propose a WFP budget for each financial period and submit it to the ACABQ and the Finance Committee in accordance with the General Regulations of WFP.

**Financial Regulation 9.2:** The Executive Director shall submit the proposed WFP Budget, as well as the reports thereon of the ACABQ and Finance Committee, to the Board at its last regular session in the second year of each financial period. The proposed WFP Budget shall be circulated to members of the Board not later than 60 days before the session.

**Financial Regulation 9.3:** The proposed WFP Budget shall show the estimated resources and expenditures for each programme category and shall show proposed appropriations for programme support and administrative services in such separate main appropriation lines as may be decided by the Board.

**Financial Regulation 9.4:** The proposed WFP Budget will contain:

- a) comparative tables setting out the proposals for the following financial period, the approved WFP Budget for the current financial period and the approved WFP Budget for the current financial period as modified in the light of actual receipts and expenditures.



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- b) such statistical data, information and explanatory statements, including staffing tables, as may be requested by the Board or considered appropriate by the Executive Director.

**Financial Regulation 9.5:** The Board shall consider the proposed WFP Budget, and the related reports of the ACABQ and the Finance Committee, and shall approve the WFP Budget prior to the financial period covered by the WFP Budget.

**Financial Regulation 9.6:** Approval of the WFP Budget by the Board shall constitute:

- a) acceptance of the WFP programme of work for the following financial period and an authorization to the Executive Director to proceed with the implementation of that programme of work; and
- b) an authorization to the Executive Director to allocate funds, issue allotments, incur obligations and make payments for the purposes for which the appropriation was approved, up to the amount so approved.

**Financial Regulation 9.7:** The Executive Director may make transfers within each of the main appropriation lines of the approved programme support and administrative budget. The Executive Director may also make transfers between appropriation lines up to limits the Board may specifically set.

**Financial Regulation 9.8:** The Executive Director may propose supplementary WFP Budgets for a financial period in a form and manner consistent with the WFP Budget.

**Financial Regulation 9.9:** Appropriations for programme support and administrative services shall remain available for twelve months following the end of the financial period to which they relate, to the extent they are required to discharge any outstanding legal obligations. At the end of that twelve-month period, the remaining balance of any appropriation shall revert to the General Fund. Any unliquidated obligations shall at that time be cancelled or, where the obligations remain a valid charge, transferred to an obligation against current appropriations.

### X: The WFP Fund

**Financial Regulation 10.1:** The WFP Fund shall be subdivided into a General Fund, programme category funds, trust funds, and such other funds as the Board may establish from time to time. The Executive Director shall establish such accounts within the WFP Fund as are necessary to implement these Regulations.

**Financial Regulation 10.2:** All contributions to WFP shall be credited to the relevant programme category fund, trust fund, General Fund or special account and all expenditures shall be charged to the relevant fund.

**Financial Regulation 10.3:** All contributions will be classified as multilateral, directed multilateral, or bilateral. The Executive Director may accept bilateral contributions only if they are for activities consistent with the objectives and policies of WFP's mission statement and compatible with assistance provided by WFP in the recipient country. The Executive Director shall report all contributions to the Board.

**Financial Regulation 10.4:** In respect of each bilateral contribution accepted under Regulation 10.3 of these Regulations, the Executive Director shall establish a trust fund.

**Financial Regulation 10.5:** Within the General Fund, there shall be maintained an operational reserve at a level to be determined from time to time by the Board, on the recommendation of the Executive Director and after having considered the advice of the ACABQ and the Finance Committee. The purpose of the operational reserve shall be to ensure continuity of operations in the event of a temporary shortfall of resources. The Board shall establish guidelines for the use of the operational reserve.

**Financial Regulation 10.6:** Drawdowns from the operational reserve shall be restored as soon as possible from the contributions made for the purpose for which the drawdown was made.



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**Financial Regulation 10.7:** The Board may establish other reserves as required.

**Financial Regulation 10.8:** The resources of the WFP Fund shall be used exclusively for the operational and support expenses of WFP.

**Financial Regulation 10.9:** All income other than contributions received shall be classified as miscellaneous income, subject to the provisions of Financial Regulation 11.3 below.

### XI: Management of Financial Resources

**Financial Regulation 11.1:** The Executive Director shall designate the bank or banks in which the monies of the WFP Fund will be kept.

**Financial Regulation 11.2:** Monies not required immediately may be invested by the Executive Director, bearing in mind the need for safety, liquidity and profitability.

**Financial Regulation 11.3:** Income from investments shall be credited, where applicable, to the related special account, and in all other cases to the General Fund as miscellaneous income. Unless otherwise specified by the contributor, interest accrued on donor funds administered by WFP for bilateral services shall be credited to the IRA.

### XII: Internal Control

**Financial Regulation 12.1:** The Executive Director shall establish internal controls, including internal audit and investigation, to ensure the effective and efficient use of the resources of WFP and the safeguarding of its assets. Such internal controls shall take into account the best prevailing practices of governmental and commercial management and shall, *inter alia*, ensure:

- a) that all payments are made on the basis of supporting vouchers or other documents which ensure that the services or goods have been received and that payments have not previously been made;
- b) the regularity of the receipt, custody and disposal of all resources of WFP;
- c) the conformity of expenditures and obligations with the appropriations, allotments or other authorizations approved, as the case may be, by the Board, or by the Executive Director.

**Financial Regulation 12.2:** An obligation, regardless of the source or purpose of the monies, shall be incurred only after the relevant allotment has been made in writing by or under the authority of the Executive Director.

**Financial Regulation 12.3:** The Executive Director may make such *ex gratia* payments as the Executive Director deems necessary in the interest of WFP. The Executive Director shall report all such payments to the Board with the financial statements.

**Financial Regulation 12.4:** The Executive Director may, after full investigation, authorize the writing-off of losses of cash, commodities and other assets, provided that a statement of all amounts written off shall be submitted to the External Auditor with the financial statements.

**Financial Regulation 12.5:** Competitive tenders for commodities, transport, equipment, supplies and other requirements shall be invited by means of formal invitations to bid, advertisements or requests for proposals, except where the Executive Director takes a documented decision that a departure from this Financial Regulation is necessary.

### XIII: Financial Statements

**Financial Regulation 13.1:** The Executive Director shall submit to the Board for its approval biennial financial statements in respect of the WFP Fund, including its funds and accounts. These financial statements shall be prepared in accordance with the UN Common Accounting Standards except when the nature of WFP's operation requires different internationally accepted accounting standards. The



## Financial Regulations

format of the financial statements shall be such as may be appropriate to clearly show the financial position of WFP and meet the managerial requirements of the Board and of the Executive Director.

**Financial Regulation 13.2:** The financial statements shall be presented in United States dollars. Accounting records may also be kept in such other currencies as the Executive Director may deem necessary.

**Financial Regulation 13.3:** The Executive Director shall certify the financial statements, and submit them not later than 31 March following the end of each financial period, to the External Auditor for examination and opinion.

### **XIV: External Audit**

**Financial Regulation 14.1:** The Board shall appoint an External Auditor to perform the audit of the accounts of WFP. The External Auditor shall be the Auditor-General (or official holding the equivalent title) of a State Member of the United Nations or FAO.

**Financial Regulation 14.2:** The External Auditor shall be appointed for a four-year period covering two financial periods. He or she may be reappointed for only one further four-year term.

**Financial Regulation 14.3:** The audit shall be conducted in accordance with Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency and in accordance with the additional terms of reference set out in the Annex to these Regulations.

**Financial Regulation 14.4:** The External Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of WFP.

**Financial Regulation 14.5:** The External Auditor shall be completely independent and solely responsible for the conduct of the audit.

**Financial Regulation 14.6:** The Board may request the External Auditor to perform specific examinations and issue separate reports thereon.

**Financial Regulation 14.7:** The Executive Director shall provide the External Auditor with the facilities he or she may require in the performance of the audit and any specific examination requested by the Board.

**Financial Regulation 14.8:** The External Auditor shall issue a report on the audit of the financial statements and relevant schedules relating to the accounts of the financial period, which shall include such information as the External Auditor deems necessary with regard to the matters referred to in Financial Regulation 14.4 and in the additional terms of reference.

**Financial Regulation 14.9:** External audits will be conducted exclusively by the External Auditor appointed by the Board, provided that for the purpose of making a local or special examination or of effecting economies of audit cost, the External Auditor may engage the services of any national Auditor-General (or person exercising an equivalent function) or commercial public auditors of known repute or any other person or firm who, in the opinion of the External Auditor, is technically qualified.





## Financial Regulations

## Annex to the Financial Regulations

### Additional terms of reference governing External Audit

1. The External Auditor shall perform such audit of the accounts of WFP, including all trust funds and special accounts, as deemed necessary in order to satisfy himself or herself:
  - a) that the financial statements are in accordance with the books and records of WFP;
  - b) that the financial transactions reflected in the statements have been in accordance with the rules and regulations, the budgetary provisions and other applicable directives;
  - c) that the securities and monies on deposit and on hand have been verified by certificate received direct from WFP's depositories or by actual count of WFP;
  - d) that the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereon; and
  - e) that procedures satisfactory to the External Auditor have been applied to the recording of all assets, liabilities, surpluses and deficits.
2. The External Auditor shall be the sole judge as to the acceptance in whole or in part of certifications and representations by the Executive Director and may proceed to such detailed examination and verification as he or she chooses of all financial records including those relating to supplies and equipment.
3. The External Auditor and the External Auditor's staff shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the External Auditor, necessary for the performance of the audit. Information classified as privileged and which the Executive Director (or his designated senior official) agrees is required by the External Auditor for



## Annex to the Financial Regulations

the purposes of the audit and information classified confidential shall be made available on application. The External Auditor and his staff shall respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit. The External Auditor may draw the attention of the Board to any denial of information classified as privileged which, in his or her opinion, was required for the purpose of the audit.

4. The External Auditor shall have no power to disallow items in the accounts but shall draw to the attention of the Executive Director for appropriate action any transaction concerning which he or she entertains doubt as to legality or propriety. Audit objections to these or any other transactions arising during the examination of the accounts shall be immediately communicated to the Executive Director.
5. The External Auditor shall express and sign an opinion on the financial statements in the following terms: "I have examined the following appended financial statements, numbered ... to ... properly identified, and relevant schedules of the World Food Programme for the financial period ended 31 December .... 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."
6. The opinion shall state, as appropriate, whether:
  - a) the financial statements present fairly the financial position as at the end of the period and the results of its operations for the period then ended;
  - b) the financial statements were prepared in accordance with the stated accounting principles;
  - c) the accounting principles were applied on a basis consistent with that of the preceding financial period; and
  - d) transactions were in accordance with the financial regulations and legislative authority.
7. The report of the External Auditor to the Board on the financial operations of the period should mention:
  - a) the type and scope of the examination;
  - b) matters affecting the completeness or accuracy of the accounts, including where appropriate:
    - i) information necessary to the correct interpretation of the accounts;
    - ii) any amounts which ought to have been received, but which have not been brought to account;
    - iii) any amounts for which a legal or contingent obligation exists and which have not been recorded or reflected in the financial statements;
    - iv) expenditures not properly substantiated; and
    - v) whether proper books of accounts have been kept; where in the presentation of statements there are deviations of material nature from the generally accepted accounting principles applied on a consistent basis, these should be disclosed.
  - c) other matters which should be brought to the notice of the Board, such as:
    - i) case of fraud or presumptive fraud;
    - ii) wasteful or improper expenditure of WFP's money or other assets (notwithstanding that the accounting for the transaction may be correct);
    - iii) expenditure likely to commit WFP to further outlay on a large scale;
    - iv) any defect in the general system of detailed regulations governing the control of receipts and disbursements or of supplies and equipment;
    - v) expenditure not in accordance with the intention of the Board after making allowance for



## Annex to the Financial Regulations

- duly authorized transfers within the budget;
- vi) expenditure not in conformity with the authority which governs it.
  - d) the accuracy or otherwise of the supplies and equipment records as determined by stock-taking and examination of the records.
  - e) In addition, the reports may contain reference to transactions accounted for in a previous financial period concerning which further information has been obtained or transactions in a later financial period concerning which it seems desirable that the Board should have early knowledge.
8. The External Auditor may make such observations with respect to his findings resulting from audit and such comments on the Executive Director's financial report as he deems appropriate to the Board or to the Executive Director.
  9. Whenever the External Auditor's scope of audit is restricted, or whenever he or she is unable to obtain sufficient evidence, the External Auditor shall refer to the matter in his opinion and report, making clear in the report the reasons for his comments, and the effect on the financial position and the financial transactions as recorded.
  10. In no case shall the External Auditor include criticism in his or her report without first affording the Executive Director an adequate opportunity to explain the matter under observation.
  11. The External Auditor is not required to mention any matter referred to in the foregoing which, in his opinion, is insignificant in all respects.

## ANNEX III

### LIST OF DOCUMENTS

Provisional agenda item	Title of documents	Document symbol
1	Provisional agenda	WFP/EB.3/97/1/Rev.1
	Annotated provisional agenda	WFP/EB.3/97/1/Add.1/Rev.1
3 a)	Measures to enhance WFP's assistance to the poorest countries	WFP/EB.3/97/3-A
3 b)	Reaching mothers and children at critical times of their lives	WFP/EB.3/97/3-B
3 c)	Follow-up to the World Food Summit Plan of Action	WFP/EB.3/97/3-C and Corr.1
4 a)	The biennial WFP budget for the period 1998-99	WFP/EB.3/97/4-A and Corr.1(E)
4 b)	Report of the Open-ended Working Group on the Revision of WFP's General and Financial Regulations: Proposed Revised Financial Regulations	WFP/EB.3/97/4-B



Provisional agenda item	Title of documents	Document symbol
	- Comments of the FAO Finance Committee	WFP/EB.3/97/4-B/Add.1
	- Comments of the ACABQ	WFP/EB.3/97/4-B/Add.2
4 c)	Proposal on use of interest income	WFP/EB.3/97/4-C and Corr.1(E)
4 d)	Appointment of WFP's External Auditor	WFP/EB.3/97/4-D
	Comments of the FAO Finance Committee	WFP/EB.3/97/4-A/Add.1 WFP/EB.3/97/4-C/Add.1 WFP/EB.3/97/4-D/Add.1
	Comments of the ACABQ	WFP.EB.3/97/4-A/Add.2 WFP/EB.3/97/4-C/Add.2 WFP/EB.3/97/4-D/Add.2
4 e)	Update of indirect cost rates	WFP/EB.3/97/4-E
	- Cost measurement study	WFP/EB.3/97/4-E/Add.1
5	Evaluation reports (covering note)	WFP/EB.3/97/5
	- Mid-term evaluation of project Viet Nam 4617	WFP/EB.3/97/5/Add.1
	- Interim study on WFP's new capacities in responding to the Great Lakes crisis	WFP/EB.3/97/5/Add.2
	- Evaluation of PRO Cambodia 5483	WFP/EB.3/97/5/Add.3
	- Summary report of the thematic evaluation on lessons learned from food aid contributions to MCH: how to address the critical needs of women and children	WFP/EB.3/97/5/Add.4 and Corr.1(F)
	- Evaluation report on project Angola 5602	WFP/EB.3/97/5/Add.5
6	Country strategy outlines (covering note)	WFP/EB.3/97/6
	- Niger	WFP/EB.3/97/6/Add.1
	- Mali	WFP/EB.3/97/6/Add.2
7	Country programmes (covering note)	WFP/EB.3/97/7
	- Mauritania	WFP/EB.3/97/7/Add.1



Provisional agenda item	Title of documents	Document symbol
	- Egypt	WFP/EB.3/97/7/Add.2 and Corr.1
	- Haiti	WFP/EB.3/97/7/Add.3 and Corr.1
	- Ghana	WFP/EB.3/97/7/Add.4
	- Zambia	WFP/EB.3/97/7/Add.5
	- Yemen	WFP/EB.3/97/7/Add.6
	- Mozambique	WFP/EB.3/97/7/Add.7
8 a)	Development projects for Executive Board approval (covering note)	WFP/EB.3/97/8-A
	- Honduras 5691	WFP/EB.3/97/8-A/Add.1
	- Gaza/West Bank 5474	WFP/EB.3/97/8-A/Add.2 and *(E)
	- Nepal 3718.01	WFP/EB.3/97/8-A/Add.3, Corr.1 and Corr.2
8 b)	Protracted refugee and displaced person projects for Executive Board approval (covering note)	WFP/EB.3/97/8-B
	Liberia Regional 4604.06	WFP/EB.3/97/8-B/Add.1
	Nepal 5324.02	WFP/EB.3/97/8-B/Add.2, Corr.1 and Corr.2
9 a)	Development projects approved by the Executive Director (covering note)	WFP/EB.3/97/9-A
9 b)	Budget increases to development projects approved by the Executive Director (covering note)	WFP/EB.3/97/9-B
9 c)	Protracted refugee and displaced person projects approved by the Executive Director (covering note)	WFP/EB.3/97/9-C
	- Mauritania 5413.03	WFP/EB.3/97/9-C/Add.1
9 d)	Budget increases to protracted refugee and displaced person projects approved by the Executive Director (covering note)	WFP/EB.3/97/9-D
9 e)	Activities approved by Country Directors under Country Programmes approved by the Executive Board (covering note)	WFP/EB.3/97/9-E
	- Bolivia 3866.01	WFP/EB.3/97/9-E/Add.1
9 f)	Progress reports (covering note)	WFP/EB.3/97/9-F
	- Ecuador 3096.01	WFP/EB.3/97/9-F/Add.1 and *(S)



Provisional agenda item	Title of documents	Document symbol
10	Outline of the Executive Board's programme of work for 1998	WFP/EB.3/97/10 and *(E/F/S)
11	Summaries of the work of the Annual Session and of the Resumed Second Regular Session of 1997	WFP/EB.A/97/10 and *(F) WFP/EB.2R/97/9
13	Decisions and recommendations of the Third Regular Session of 1997 of the Executive Board	WFP/EB.3/97/13
	<u>Other documents</u>	
	Information for participants	WFP/EB.3/97/INF/1
	Provisional list of documents	WFP/EB.3/97/INF/2/Rev.1
	Provisional timetable	WFP/EB.3/97/INF/3
	Offices and telephone numbers	WFP/EB.3/97/INF/4
	Progress report on the new WFP Headquarters	WFP/EB.3/97/INF/5
	Provisional list of participants	WFP/EB.3/97/INF/6
	Proposed review of the resource and long-term financing policies	WFP/EB.3/97/INF/7
	Update on the WFP's involvement in the UN reform process	WFP/EB.3/97/INF/8
	Information note on comments by the ACABQ and FAO Finance Committee on WFP's budget proposals for the 1998-99 biennium	WFP/EB.3/97/INF/9
	Initiatives resulting in cost savings and revenue generation	WFP/EB.3/97/INF/10
	List of planned and prepared Country Strategy Outlines and Country Programmes	WFP/EB.3/97/INF/11 and Corr.1
	Update on outstanding balance of commitments	WFP/EB.3/97/INF/12

#### Explanatory note

The following conventions have been used in the preparation of this list:

- (A) Arabic
- (E) English
- (F) French
- (S) Spanish
- \* Re-issued for technical reasons



## ANNEX IV

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**LIST OF PARTICIPANTS**
**Members of the Executive Board**

Algeria:	Ms. H. Yahia-Cherif
Angola:	H.E. A. Abreu; Ms. T. Rocha; Mr. K.K. Mateva; Mr. F.G de Nobrega Cristovaõ
Bangladesh:	H.E. M. Zamir; Mr. M. Mejbahuddin
Belgium:	Mr. G. Mombaerts; H.E. J. De Montjoye; Ms. J.Gentile
Brazil:	Ms. M. Gurgel Valente Da Costa
Burundi:	Mr. F. Nyabenda
Cameroon:	H.E. M. Tabong Kima; Mr. T. Ndiva Mokake
Canada:	Mr. M.G. Pilote; Mr. J. Devlin
China:	H.E. T. Zhengping; Mr. L. Zhengdong; Mr. Q. Sixi; Mr. Z. Zhongjun; Mr. X. Yong
Cuba:	H.E. J. Nuiry Sánchez
Denmark:	Mr. L.-H. Worsøe
El Salvador:	Ms. M.E. Jiménez
Ethiopia:	Mr. R. Gebrehiwot
France:	H.E. L. Dominici; Mr. J.-L. Rysto
Germany:	H.E. G. Massmann; Mr. K.G. Dilg; Mr. R.-M. Mohs; Mr. C. Retzlaff; Mr. W. Monigatti
Haiti:	Mr. J.-B. P. Verlaine; Mr. J.W. Dorneval
Hungary:	Ms. M. Kovács
India:	Mr. A. Sinha
Indonesia:	Mr. U.S. Mawardana
Iran, Islamic Republic of:	Mr. M. Ebrahimi
Italy:	H.E. L. Fontana-Giusti; Mr. A. Treggiari; Mr. F. Ginocchio; Mr. G. Previti; Mr. P.F. Zazo; Ms. L. Di Bello; Mr. D. Sorrenti
Japan:	Mr. T. Ohashi; Mr. H.. Fuchikawa



Jordan:	H.E. S. Masarweh; Mr. A. Arabyat
Mauritania:	H.E. M.S. Ould Merzoug; H.E. M.O. Moctar Neche; Mr. O.M. Abdallahi; Mr. M.O. Zein; Mr. T.O.M. Ahid
Mexico:	H.E. M.M. Palencia; Ms. C. Jaber De Blancarte
Netherlands:	Ms. L. Remmelzwaal; H.E. J.B. Pieters; Mr. E.J.N. Brouwers; Ms. R. Weiffenbach-Steeghs
Nigeria:	Mr. B. M. Ukpong; Mr. P.C. Okoh
Norway:	Ms. T. Kongsvik; Mr. A. Danevad; Mr. S. Utne
Pakistan:	H.E. A. Ayub
Paraguay:	H.E. O. Cabello Sarubbi; Mr. R.R. Inchausti Valdez
Senegal:	H.E. M. Balla Sy; Mr. A. Diouf
Slovakia:	Mr. L. Micek
Switzerland:	Mr. H.-F. Morand; Mr. T. Erni; Mr. I.N. Marincek
Tunisia:	Mr. M. Lamti
United Kingdom:	Mr. G.A. Beattie; Mr. R. Fox; Ms. S. Dunn
United States of America:	Mr. D. Sheldon; Ms. L. Tracy; Ms. V.K. Delawie; Ms. L.G. Conner; Mr. E.M. Southwick

### **Observer States**

Argentina:	Mr. A. Fernandez
Australia:	Ms. C. Walker
Austria:	Mr. E. Zimmerl
Cape Verde:	Mr. E. Silva
Colombia:	Mr. B. Gutiérrez Zuluaga Botero
Côte d'Ivoire:	H.E. E.K. Nouama; Mr. M.S. Sia Bi
Dominica:	H.E. H.A. Benjamin
Egypt:	Mr. F. Abu Hadab; Mr. M. Khalifa
Finland:	Ms. S. Antila; Ms. P.-L. Kyöstilä
Ghana:	Mr. M.I. Seidu; Mr. W. Adote





Greece:	Mr. D.A. Kyvetos
Guatemala:	Ms. R. Claverie de Sciolli
Holy See:	H.E. Mons. Alois Wagner; Mr. L. Bernardi; Mr. G. Tedesco; Mr. V. Buonomo
Honduras:	Mr. O. Padilla; Mr. M. Borjas
Kazakhstan:	Mr. B. Sadykov
Kenya:	H.E. B.F. Jalang'o; Mr. K.J. Boinnet
Lesotho:	Ms. M. Ranooe
Libyan Arab Jamahiriya:	Mr. M.M. Seghayer
Luxembourg:	Mr. D. Feypel
Madagascar:	Mr. Monja
Mauritius:	Mr. D. Cangy
Morocco:	H.E. A. Afailal; Mr. F.E. Essaaidi
Panama:	H.E. I. Bernal Maure; Mr. H. Maltez
Republic of Korea:	Mr. J. Kwon
Romania:	Mr. G. Apostoiu
Spain:	Mr. J. Piernavieja Niembro
Sudan:	Mr. M.S.M. Ali Harbi
Sweden:	Ms. D. Alopaeus-Stahl
Syrian Arab Republic:	Mr. K. Moukdad; Mr. M. Al Jammās
Turkey:	Mr. O. Gücük
Viet Nam:	Ms. P.T. Cuc
Zambia:	Mr. E. Kakuwa
Zimbabwe:	Mr. B. Mugobogobo

## Other observers



**Associate member of FAO**

Commission of the European Communities: H.E. G.P. Papa; Mr. D. Taylor; Mr. G. Guarneri

**Other organizations**

Palestine: Ms. I. Al Wazir; Ms. M. Ghannam

**United Nations, specialized agencies and its organizations**

UN: Mr. F. Downes-Thomas; Ms. K. Miranda-Saleme

FAO: Ms. B. Huddleston; Mr. P. Kastanias; Mr. G. Landart;  
Mr. M. Kato

ILO: Mr. W. Schiefelbusch

UNESCO: Ms. U. Meir

WHO: Ms. M. Mokbel Genequand

IFAD: Ms. S. Haralambous

UNDP: Mr. E. Bonev

UNHCR: Mr. F. Karim

**Observers from non-governmental organizations**

Caritas Internationalis: Ms. P. Wohlrab; Mr. E. Hartmans

International Committee for the Development of Peoples: Ms. G. Olmi

