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**Executive Board
Annual Session**

Rome, 27 - 30 May 1996

RESOURCE AND FINANCIAL MATTERS

Agenda item 8

COMMENTS OF THE ACABQ (April 1996)

The Executive Director is pleased to submit herewith a letter from the Chairman of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) regarding the ACABQ review of the Report on Budgetary Performance, 1994-95.

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Advisory Committee on
Administrative and Budgetary Questions

23 April 1996

Dear Ms. Bertini,

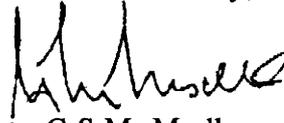
This is in reference to the report on budgetary performance, 1994-1995 (WFP/EB.A/96/8) submitted to the annual session of WFP Executive Board in May 1996, through the Advisory Committee. The Committee has reviewed the report and met with your representatives who briefed the Committee on its highlights, as well as on the status of current developments with regard to the preparation of the revised WFP General and Financial Regulations.

The Advisory Committee notes that the report is submitted for information of the Executive Board and of the Advisory Committee and that no proposals are included in the report. The Committee further notes from paragraph 1 of the report that the figures quoted are provisional since the biennial accounts had not been audited at the time of preparing the document.

The Committee commends the Executive Director of WFP for the measures taken to contain administrative expenditures in the light of the actual availability of resources during the biennium 1994-1995. The Committee expects, however, that those cost-reduction measures, as outlined in paragraphs 23-28 of the report, be implemented without affecting the quality of delivery of programmes.

The Committee expects to revert and comment at length on the issues addressed in report WFP/EB.A/96/8, in the context of the report of the External Auditor for the biennium 1994-1995.

Yours sincerely,



C.S.M. Mselle
Chairman

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