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We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Food and Agriculture Organization of the United Nations as at 31 December 2013, and its results of operations, cash flow, and status of regular programme appropriations for the period then ended in accordance with UNSAS.

Report on Other Legal and Regulatory Requirements

Further, in our opinion, the transactions of the Food and Agriculture Organization of the United Nations that have come to our notice or which we have tested as part of our audit have, in all significant respects, been in accordance with the FAO Financial Regulations and Legislative Authority.

In accordance with Article 12.9 of the Financial Regulations, we have also issued a long-form report on our audit of the Food and Agriculture Organization of the United Nations.

Maria Gracia M. Pulido Tan
Chairperson, Commission on Audit
Republic of the Philippines
External Auditor

Quezon City, Philippines 18 August 2014

FINANCIAL STATEMENTS 2012-13

Certification of Financial Statements

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

Denis Aitken

Assistant Director-General, a.i.

Corporate Services, Human Resources and Finance Department

Approved:

José Graziano da Silva

Director-General

July 2014

FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS

Statement I: Income and Expenditure and Changes in Reserves and Fund Balances

For the biennium ended 31 December 2013

(USD '000)

	Notes	Funds		Total	
		General and Related	Trust and UNDP	2012-13	2010-11
INCOME					
Assessment on Member Nations	3	995,189	-	995,189	1,004,340
Voluntary contributions	4	111,318	1,359,007	1,470,325	1,727,331
Funds received under inter- organizational arrangement	5	660	5,935	6,595	14,161

2010-11

(81,629)

(81,629) (20,565)

(942)

(7,194)

(62,410)

40,647 19,341

6,291

123,617

17,156

Statement IV: Status of Regular Programme Appropriations

For the biennium ended 31 December 2013 (USD 1000)

	Currency Variance
	Actual Net Expenditure
	Actual Expenditure
	Actual Other Income 5
	Adjusted Net Budget
Income	Deferred to Next Biennium 4
	Transfers 3
Deferred Income and Reserves	from Previous Biennium 2
	Net Budget
	hapter

Statement IV: Status of Regular Programme Appropriations

For the biennium ended 31 December 2013

(000, ASA)

Net Budget 1

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Notes to Statement IV: Status of Regular Programme Appropriations

¹ Conference resolution 5/ 2011 gross appropriation of USD 1,040.1 million adjusted for further savings and efficiency gains of USD 34.5 million (CL 143/ REP Report of the 143rd Council, page 4, para 9b)) and the revised distribution arising from Further Adjustments (CL 144/ REP Report of the 144th Council, page 6, para 28 b)), and Transformational Changes (CL 145/ REP Report of the 145th Council, page 2-3, para 13c)), to a net appropriation of USD 1,005.6 million. As authorised by the Conference Resolution 5/ 2011, which allows for any unspent balance of the 2010-11 appropriations to be carried forward for full implementation of the LPA, including one-time LPA investment costs to be incurred during the 2012-13 financial period, USD 8.7 million is brought forward as deferred income, including USD 0.5 million of deferred one-time LPA investment costs (C 2013/ 5 A, page 9, note 9).

² USD 65.5 million of TCP 2010-11 appropriation deferred until 2012-13 (at 2010-11 budget rate of exchange). The USD 8.7 million unspent balance of the 2010-11 appropriation carried forward as authorized by Conference Resolution 5/ 2011 and applied towards 2012-13 IPA investment costs in Functional Objectives X and Y (Chapters 12, 13) and the Capital Expenditure Facility (Chapter 17), thereby reducing the amount of the 2012-13 budget used to fund these costs. USD 4.1 million of the USD 14.8 million unspent balance from 2010-11 in the Capital Expenditure Facility (Chapter 17) was made available for use in 2012-13.

³ Finance Committee approved transfers (FC154/8: Report of the 154th FC session). The Tax Equalization Fund was established as of 1 January 1972. In line with the practice followed since 1972-73, the 2012-13 budget is presented on a gross basis, by adding to the total effective working budget an appropriation for staff assessment. This has no effect on the contributions payable by Members not levying tax on FAO staff emoluments; their full share of the staff assessment appropriation is refunded by deduction from the contributions payable by them. Members which levy tax on FAO staff emoluments have their shares of the appropriation for staff assessment reduced by the amount estimated to be required to meet claims from the FAO staff concerned for tax reimbursement.

⁴ USD 76.8 million of TCP 2012-13 appropriation deferred until 2014-15 (at budget rate of exchange). USD 3.4 million deferred until 2014-15 under Security Expenditure Facility (at budget rate of exchange). The difference in the TCP dosing balance and the Security Expenditure Facility between Statement IV and Statement II is attributable to the currency variance.

⁵ Actual Other Income as reflected in Statement I is comprised of the following items:

	USD 000
Voluntary Contributions	111, 318
Funds received under inter-organizational arrangements	660
Jointly financed activities	35,760
Other sundry income (exclusive of income generated by	18,168
the Money and Medals Programme of USD 0.5 million,	
the IPRF Programme of USD 0.3 million, and the	
Medical Center of USD 0.8 million)	
Total actual other income	165,906

⁶ Represents amounts charged to the Regular Programme budget and the TCP prior biennium appropriation (USD 1,075.4 million and USD 64.5 million, respectively, for 2012-13 – refer also to Note 10). The Organization accounts for payments for health insurance premiums on behalf of retirees differently for financial reporting than for budgetary reporting. For the 2012-13 biennium, USD 21.1 million of payments for health insurance premiums on behalf of retirees are recognized as expenditure in Statement IV but are recorded as reduction of ASMC liability in Statement II for financial reporting purposes.

⁷ Currency Variance represents adjustments to the actual to reflect the translation of Eurodenominated transactions at the Budget Rate of Exchange rather than the UN Operational Rate of exchange in effect at the date of the transactions.

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- 8 Budget rate net expenditure represents actual net expenditure adjusted by currency variance.
- ⁹ Variance between adjusted net budget and budget rate net expenditure. As authorised by the Conference Resolution 7/ 2013, which allows for any unspent balance of the 2012-13 appropriations to be carried forward for any additional expenditures of a one-time nature associated with transformational change.

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financed activities, which is recognized proportionately with the degree of project activity completed as measured in terms of expenditure.

Expenditure

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The expense rates and liabilities are determined by actuarial valuation. In accordance with the latest actuarial valuation as at 31 December 2013, the Organization has recognized in the financial statements 100% of the actuarially-determined liability for all of its Staff Related Schemes. Changes in the liabilities reflect expenditure related to the actuarially determined current service cost and interest expense plus or minus adjustments due to changes in actuarial assumptions and/ or experience.

Current service costs are charged to expenditure on an accruals basis.

Rounding Policy

The financial statements are expressed in thousands of US dollars.

Consolidation Policy

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1,014.7 million. The contributions are comprised of split assessments in USD ollars of USD 496.0 million and in Euros of €381.4 million (equivalent to USD ollars 518.7 million at the Budget rate of exchange of USD ollar 1.36 to €1.00). The difference between actual Assessments on Member Nations of USD 995.2 million and amounts approved under the Conference Resolution, of USD 1,014.7 million, reflect the difference between the average UN Operational rate of exchange of USD ollar 1.31 to €1.00 at the time the €381.4 million was assessed and the rate of exchange applied in the budget.

The split assessment arrangement was approved by Conference Resolution 11/03, in 2003 and this arrangement was first used for the assessments on Member Nations in 2004-05. Based on total assessments expressed in US Dollars as reported in Statement I, the actual split of assessments in US Dollars and Euro for 2012-13 was approximately 50% and 50%, respectively (2010-11; 43% and 57% respectively).

4. Voluntary Contributions

2012-13 USD 000

US

2010-11 USD 000

(a) General and Related Funds

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6. Jointly Financed Activities

2012-13 USD 000 2010-11 USD 000

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10. Expenditure

		2012-13	2010-11
		USD 000	USD 000
(a)	General and Related Funds:		
	Staff salaries	661,458	653,458

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11. Actuarial Losses

	2012-13	2010-11
	USD 000	USD 000
After Service Medical Coverage	-	31,748
Compensation Payment Fund	1,097	2,499
Terminal Payments Fund	-	7,192
Separation Payments	-	(1,046)
Total Actuarial Losses	1,097	40,393

Prior to 1 January 2012, the Organization used the 'corridor method' to recognize actuarial gains and losses; those that exceeded 10 per cent of the value of the actuarial liability were deferred and recognized over the expected average remaining working lives of the employees participating in the plan, which was estimated from 9.4 to 11.4 years.

As at 1 January 2012 the Organization moved from the corridor method of recognizing actuarial gains and losses to the reserves recognition approach. Under this method, all actuarial gains and losses are recorded immediately in equity. The total value of unrecognized actuarial losses as at 1 January 2012 that were recognized immediately upon the change in accounting treatment amounted to USD 246.0 million.

During the biennium ended 31 December 2013, actuarial losses generated on the Compensation Payment Fund of USD 1.1 million were recognized directly in Statement I as this scheme is considered as an Other Long-Term Benefit, and therefore its actuarial gains and losses are not recognized directly in equity. A further USD 13.5 million of actuarial gains were recognized in equity as identified below:

	2012-13
	USD 000
After Service Medical Coverage	27,422
Terminal Payments	(5,439)
Separation Payments	(8,504)
Total Increase in Actuarial Gains recognized in equity	13,479

12. Interest Cost of Staff Related Liabilities

	2012-13	2010-11
	USD 000	USD 000
After Service Medical Coverage	82,409	98,153
Compensation Payment Fund	1,526	1,948
Terminal Payments Fund	4,856	6,063
Separation Payments	5,846	8,789
Total Interest Cost of Staff Related Liabilities	94,637	114,953

Interest cost of USD 94.6 million represents the increase in the present value of the total recognized liabilities during the course of 2012-13.

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13. Prior service credit on Staff Related Liabilities

During 2013, the Organization made changes to the terms and conditions of the Separation

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fulfillment of the purposes specified in the related Trust Fund agreements (2010-11 USD 463.8 million). Of the total cash and cash equivalents, USD 0.3 million is held in currencies that are not readily convertible into other currencies. These balances are held in order to satisfy general business and project-related requirements in the various countries in which the Organization operates.

16. Investments and Derivative Financial Instruments

Financial Risk Management

Due to the significant volume of the Organization's business being transacted in currencies other than the US dollar, the Organization is exposed to foreign currency exchange risk that could impact its financial position and results of operations. Additionally, within its investment portfolio, the Organization is exposed to foreign currency exchange rate, interest rate, credit and equity price risks. The Organization's financial risk management is carried out by a central treasury function using guidelines set out by the FAO Investment Committee and advice from the World Bank. The Organization manages the risks associated with its investment portfolio through providing strict guidelines, and then actively managing compliance with these guidelines, to each of the Organization's investment managers. These guidelines include limits on the investment managers' level of exposure to non-US dollar currencies, their exposure to a single issuer of debt or equity investments and their level of investment in derivative financial instruments.

Investments

At 31 December 2013 and 2011, all of the held for trading investment portfolio held by the Organization were classified as trading due to the fact that these investments are managed on a short-term basis to ensure preservation of capital while providing a level of return. Additionally, these investments are generally available and required for use in current operations. All held for trading investments are carried at fair value. The unrealized gains and losses on the held for trading portfolio are recognized in the Statement of Income and Expenditure as incurred. At 31 December 2013 and 2011, the fair value by investment type for held for trading investments was:

	2012-13 USD 000	2010-11 USD 000
Trust and UNDP Funds		
Investments – Held for Trading		
Government Bonds	313,974	306,115
Municipal Bonds	11,000	-
Corporate Bonds	16,573	6,497

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fees related to its held for trading investment portfolio for the biennium ended 31 December 2013.

The remainder of the investments held by the Organization were classified as available-for-sale as they have not been classified as trading and they are not held to maturity. All available-for-sale investments are carried at fair value. The unrealized gains and losses on the available-for-sale investments are recognized in the Statement of Assets, Liabilities, Reserves and Fund Balances. The available-for-sale investments are not expected to be used in support of the Organization's current operations; rather, these investments have been designated as being held for funding of the Organization's post-employment benefits. Although these investments are designated for this purpose, and are not available for funding current operations, the investments are not subject to separate legal restrictions and do not qualify as Plan Assets as defined in IPSAS 25, *Employee Benefits*. At 31 December 2013 and 2011, the cost, unrealized gains or losses and fair value of the available-for-sale investments by investment type were:

2012-2013 USD 000

		Unrealized Gains / (Losses) on	
	Cost	Available-for-Sale Investments	Fair Value
Investments -available-for-sale:			
Bonds	204,233	(3,141)	201,092
Equities	167,924	53,899	221,823
Other _	7,759	912	8,671
Total Investments - available-for-			
sale _	379,916	51,670	431,586

2010- 2011 USD 000 Unrealized Gain / (Loss) on

	Cost	Available-for-Sale Investments	Fair Value
Investments - available-for-sale:			
Government Bonds	150,644	4,807	155,451
Equities	164,091	6,554	170,645
Other	4,850	(4,073)	777
Total Investments – available-for-			
sale	319,585	7,288	326,873

The net unrealized gain of USD 51.7 million as at 31 December 2013 has been driven by the very positive movement in value of equity investments. These results were only partially affected by the slightly negative performance of the fixed-income investments. The EUR/USD foreign exchange rate impacted only marginally the investment performance over the biennia 2012-2013.

The total net unrealized gain during 2012-13

Principal movements Investments – available-for-sale at fair value are as follows:

	2012-13 Opening	Additions	Management Fees	USD millions Interest Income Received	Gains (I	Losses) Unrealised Change	2012-13 Closing
Investments - available-for- sale	326.9	13.7	(3.8)	15.4	41.2	38.2	431.6
	2010-11 Opening	Additions	Management Fees	USD millions Interest Income Received	Gains (l	Unrealised	2010-11 Closing
Investments - available-for- sale	292.5	13.5	(2.7)	15.9	27.3	(19.6)	326.9

Conference Resolution 10/99 and 10/2001 approved, inter alia, that (i) any income

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17. Contributions Receivable

		2012-13	2010-11
		USD 000	USD 000
(a)	General and Related Funds		
	Assessment on Member Nations	100,899	103,987

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21. Unliquidated Obligations

Unliquidated obligations represent amounts committed for the cost of personnel, contracts and outstanding purchase orders entered into at HQ and worldwide operations as at 31 December 2013.

22. Accounts Payable

	2012-13	2010-11
	USD 000	USD 000
Field disbursements	3,323	953
Pension and medical schemes	4,559	4,349
Staff fiduciary accounts	31,189	25,422
Other accounts payable	29,695	8,345
Total Accounts Payable	68,766	39,069

Staff fiduciary accounts represent funds related to the operation of the contributory medical and insurance arrangements for staff. The funds are used for related purposes such as settling claims received after the expiry of the medical and insurance contracts.

23. Deferred Income

	2012-13 USD 000	2010-11 USD 000
Technical Cooperation Programme	75,916	64,705
Immediate Plan of Action	-	8,735
Total Deferred Income	75,916	73,440
Opening Balance on TCP as at 1 January 2012 and 2010	64,705	54,099
Add: 2012-13 Regular Programme assessment relating to TCP appropriation (2010-11)	110,874	106,563
Less: Transferred to income in respect of expenditures incurred against:		
(i) TCP 2010-11 appropriation (2008-09)	(64,540)	(54,010)
(ii) TCP 2012-13 appropriation (2010-11)	(34,958)	(41,858)
Net increase/(decrease) in deferred income during the biennium	11,376	10,695
(iii) TCP 2010-11 appropriation surrendered to Miscellaneous Income	(165)	(89)
Closing Balance as at 31 December 2013 and 2011	75,916	64,705
Opening Balance on IPA as at 1 January 2012 and 2010	8,735	-
Add: Transfers between budgetary chapters and IPA	-	8,735
Less: Transfers to Capital Expenditure (Chapter 17)	(4,747)	-
Less: Transferred to income in respect of expenditures incurred	(3,988)	-
Closing Balance as at 31 December 2013 and 2011	-	8,735
Total Deferred Income as at 31 December 2013 and 2011	75,916	73,440

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Deferred Income Movement	2012-13 USD 000	2010-11 USD 000
Technical Cooperation Programme	(11,376)	(10,695)
Immediate Plan of Action	8,735	(8,735)
Total Deferred Income movement for the biennium	(2,641)	(19,430)

The Technical Cooperation Programme ("TCP") was launched in 1976 to make FAO's specialized competence more readily available to member countries to solve pressing development problems in the agriculture, fisheries and forestry sectors as well as to address related rural development and socio-economic issues.

TCP is a Regular Programme activity funded through assessed Member Nation Contributions. Appropriations are available over two biennia. The amount of appropriation unutilized in the first biennium is recorded as deferred revenue and can be carried forward to be fully utilized in the following biennium. Deferred income as recorded in Statement II is calculated as the difference between the total appropriation as set out in the Programme of Work and Budget less actual expenditure incurred. The TCP appropriation and expenditure are net of TCP administration costs.

The amount of USD 64.5 million reported as expenditure incurred against the TCP 2010-11 appropriation includes the transfer of USD 6.4 million of expenditure on projects originally financed from the 2012-13 appropriation as part of the established return flow procedures approved by the Governing Bodies.

The unspent balance of the 2010-11 appropriations carried forward as deferred income at the end of 2011 for full implementation of the Immediate Plan of Action (IPA) was fully utilized during the 2012-13 biennium against 2012-13 IPA investment costs in Functional Objectives X and Y (Chapters 12, 13) and the Capital Expenditure (Chapter 17).

24. Staff Related Schemes

	2012-13	2010-11
	USD 000	USD 000
Compensation Payments	18,494	19,039
Separation Payments	85,022	86,705
Terminal Payments	72,238	67,328
After Service Medical Coverage	1,037,427	979,005
Total Staff Related Schemes	1,213,181	1,152,077
Less: Unrecognized Actuarial loss		(246,017)
Total Recorded Staff Related Schemes	1,213,181	906,060

On 1st January 2012 the Organization changed its policy for recognizing actuarial gains and losses from the corridor method to the reserve recognition approach. Consequently, as at 31 December 2013 there are no unrecognized actuarial gains and losses as all actuarial gains and losses arising on the Separation Payments Fund, the Terminal Payments Fund and the After Service Medical Coverage Plan as of 1 January 2012 have been recognized directly in equity. All actuarial gains or losses arising on the Compensation Payment Fund are recognized

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directly in Statement I as this scheme is considered as an Other Long-Term Benefit, and therefore its actuarial gains and losses are not recognized in equity.

The following table shows the total actuarial value of Staff Related Schemes less the assets earmarked to fund them as per Conference Resolutions 10/99 and 10/01 and less advance payments to staff members of earned entitlements under the Separation Payment Scheme as at 31 December 2013:

	2012-13	2010-11
	USD 000	USD 000
Total Staff Related Schemes	1,213,181	1,152,077
Less: Earmarked investments – available-for- sale at fair market	(431,585)	(326,873)
value	(15,604)	(7,517)
Less: Advances on Separation Payments Scheme		
Total Unfunded Staff Related Schemes	765,992	817,687

Compensation Payments

Compensation Payments are due to staff members and their dependents in case of death, injury or illness attributable to the performance of official duties and, in certain circumstances, to supplement the disability and survivors' pensions paid by the United Nations Joint Staff Pension Fund. Compensation Payments are subject to actuarial review to ascertain the liabilities and recommend rates of contribution. The valuation method used is the One-Year Term Cost Method. Principal actuarial assumptions and the actuarial present value of expected claims of the last actuarial valuation as at 31 December 2013 (and 2011) are as follows:

	2013	2011
(i) Annual discount rate	4.6%	4.4%
(ii) General inflation rate	2.5%	2.5%
Actuarial Present Value of Defined Benefit Obligation (USD 000s)	18,494	19,039

Separation Payments

Separation Payments are due to General Service category staff at Headquarters who are entitled to receive a separation payment equivalent to 1/12th of the staff member's Final Net Annual Salary rate multiplied by years of service between 1 January 1975 and 31 December 1990, plus 1/13.5th of the staff member's Final Net Annual Salary rate multiplied by years of service after January, 1, 1991. Separation Payments are subject to actuarial review to ascertain the liabilities and recommend rates of contribution. The valuation method used is the Projected Unit Credit Cost Method. Principal actuarial assumptions and the actuarial present value of expected claims of the last actuarial valuation as at 31 December 2013 (and 2011) are as follows:

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26. Working Capital Fund

The purpose of the Working Capital Fund is to advance moneys on a reimbursable basis to the General Fund in order to finance budgetary expenditures pending receipt of contributions to the budget; finance emergency expenditures not provided for in the current budget; and make loans for such purposes as the Council may authorize in specific cases. The authorized level of the Working Capital Fund was set by Conference resolution 15/91 at USD 25 million and is increased by the Working Capital Assessments on new Member Nations.

	2012-13	2010-11
	USD 000	USD 000
Authorized level at beginning and end of the biennium 2013 (2011)	25,793	25,678
Balance at beginning and end of the biennium 2013 (2011)	25,745	25,654

During the biennium the level of the Working Capital Fund was increased by contributions from new Member Nations: The Government of Brunei Darussalam, The Government of the Republic of Singapore, and The Government of the Republic of South Sudan.

27. Special Reserve Account

The purpose of the Special Reserve Account is to protect the Organization's Programme of Work against the effects of unbudgeted extra costs arising from adverse currency fluctuations and unbudgeted inflationary effects. The authorized level of the Special Reserve Account is set by Conference Resolution 13/81 at 5% of the effective working budget for the respective subsequent biennium, amounting to USD 50.3 million in 2012-13.

	2012-13	2010-11
	USD 000	USD 000
Authorized level at 1 January 2012 and 2010	50,282	50,026
Opening Balance as at 1 January 2012 and 2010	20,043	18,960
Exchange differences on foreign currency transactions	(2,485)	1,289
Net transfer to General Fund of historic Exchange differences on translation of foreign currencies	-	(206)
Total transfers from/(to) General Fund	(2,485)	1,083
Closing Balance as at 31 December 2013 and 2011	17,558	20,043

Net gains or losses on foreign exchange are charged to the Special Reserve Account. During the 2012-13 biennium, the Organization recorded a net loss on foreign exchange of USD 2.0 million (as reported in Statement I). Of the USD 2.0 million net foreign exchange losses, actual cash backed foreign exchange differences amounted to a USD 2.5 million net loss for 2012-13. This loss was transferred to the Special Reserve Account as was in line with the agreement reached by Member Nations during the 135th Session of the Finance Committee to cease the transfer of Euro-to-Dollar translation differences (non-cash) to the SRA. The remaining USD 0.5 million of foreign exchange gains that remain in the Statement of

	2012-13 USD 000	2010-11 USD 000
		CSD 000
Opening Balance at 1 January 2012 and 2010	4,646	3,655
Approved appropriations	24,809	24,686

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Pending negotiations and arbitrations

The Organization has three pending litigations with suppliers, the outcome of which is currently uncertain. In the event that the Organization has to settle these litigations, the maximum exposure has been estimated at USD 2.4 million.

32. Other Disclosures

Equipment, Furniture, Vehicles, Software and Other Property

The historical cost of fully expended FAO equipment, furniture, vehicles, Software and other property at the end of the biennium was as follows:

	2013	2011
	USD 000	USD 000
General and Related Funds	82,223	73,157
Trust and UNDP Funds	77,614	88,578
Total Equipment, Furniture, Vehicles, Software and Other Property	159,837	161,735

Voluntary Contributions in-kind

The Headquarters premises in Rome are provided rent-free by the Host Country in accordance to the Headquarters agreement. In addition, various Member Nations provide

Schedule I: Assessed Contributions Outstanding for the Regular Programme at 31 December 2013 (expressed in USD 000)

Member Nation	2010 & prior	2011	2012	2013	Instalments due in future years	Grand Total
Antigua and Barbuda	344	10	10	10	0	374
Armenia	0	0	0	0	678	678
Barbados	0	0	0	40	0	40
Belize	0	0	0	5	0	5
Benin	0	0	0	8	0	8
Brazil	0	0	0	4,258	0	4,258
Brunei Darussalam	0	0	0	107	0	107
Bulgaria	0	0	0	188	0	188
Cameroon	0	0	0	51	0	51
Cape Verde	0	0	0	5	0	5
Chad	0	0	1	10	0	11
Comoros	254	2	2	5	0	263
Congo	0	0	3	8	0	11
Costa Rica	0	0	0	132	0	132
Cote d'Ivoire	0	0	0	25	0	25
Cuba	0	0	0	249	0	249
Djibouti	3	3	3	5	0	14
Dominica	5	5	5	5	0	20
Dominican Republic	243	121	215	215	0	794
El Salvador	0	0	0	97	0	97
Fiji	0	0	0	10	0	10
Gabon	0	0	50	72	0	122
Georgia	0	0	0	0	730	730
Grenada	9	5	5	5	0	24
Guinea	0	0	0	10	0	10
Guinea-Bissau	127	5	5	5	0	142
Guyana	0	2	4	5	0	11
Honduras	0	0	0	37	0	37
Iran (Islamic Republic of)	0	0	1,196	1,196	0	2,392
Kyrgyzstan	0	0	0	0	748	748
Lebanon	0	0	0	169	0	169
Liberia	0	0	0	1	0	1
Libyan Arab Jamahiriya	0	0	0	182	0	182

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Schedule I: Assessed Contributions Outstanding for the Regular Programme at 31 December 2013 (expressed in USD 000)

Member Nation

2010 & prior

Annex I: Status of Technical Cooperation Programme Projects Funded Against 2012-13 Appropriation at 31 December 2013

Country	No. Projects	Budget	Expenditure	Balance
		(USD '000)	(USD '000)	(USD '000)
AFRICA				
Algeria	1	93	66	27
Angola	3	828	482	346
- Benin	4	1,410	394	1,016
Botswana	2	256	0	256
Burkina Faso	2	407	253	154
Burundi	2	626	302	324
Cameroon	2	534	331	203
Cape Verde	2	747	342	405
Central African Republic	4	1,290	330	960
Chad	3	766	118	648
Comoros	1	26	10	16
Congo	3	756	470	286
Cote d'Ivoire	3	804	423	381
Democratic Republic of the Congo	3	635	530	105
Eritrea	3	961	349	612
Ethiopia	4	1,465	603	862
Gabon	2	383	81	302
Gambia	4	1,260	480	780
Ghana	4	1,478	120	1,358
Guinea	4	1,164	545	619
Guinea-Bissau	3	1,110	301	809
Kenya	3	1,203	265	938
Lesotho	2	590	112	478
Liberia	2	358	287	71
Madagascar	2	603	328	275
Malawi	1	246	161	85
Mali	1	162	174	(12)
Mauritania	3	771	99	672
Mauritius	3	455	148	307
Mozambique	3	1,067	830	237
Namibia	3	1,104	469	635
Niger	2	441	102	339
Nigeria	4	1,312	432	880
Regional Africa	22	7,258	2,064	5,194
Rwanda	3	581	316	265
Sao Tome and Principe		004	C4	160
Senegal	1	221	61	100
	1 3	221 861	84	777
Seychelles				

FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS

Annex I: Status of Technical Cooperation Programme Projects Funded Against 2012-13 Appropriation at 31 December 2013

Country	No. Projects	Budget	Expenditure	Balance

Annex I: Status of Technical Cooperation Programme Projects Funded Against 2012-13 Appropriation at 31 December 2013

Country	No. Projects	Budget	Expenditure	Balance
		(USD '000)	(USD '000)	(USD '000)
				612
			62	61
Russian Federation	2	583	66	517
	1	260	17	243
The Former Yugoslav Republic of				
				498
				181
		573	17	556

Annex I: Status of Technical Cooperation Programme Projects Funded Against 2012-13 Appropriation at 31 December 2013

Country	No. Projects	Budget	Expenditure	Balance
		(USD '000)	(USD '000)	(USD '000)
Peru	4	968	136	832
Regional Latin America	14	4,780	1,156	3,624
Saint Kitts and Nevis	2	229	92	137
Saint Lucia	1	179	53	126
Saint Vincent and the Grenadines	1	200	100	100
Suriname	2	466	240	226
Trinidad and Tobago	1	94	0	94
Uruguay	2	505	160	345
Venezuela (Bolivarian Republic of)	1	163	49	114
TOTAL LATIN AMERICA	80	18,669	5,592	13,077
NEAR EAST				
Afghanistan	3	996	299	697
Djibouti	1	84	11	73
Egypt	3	651	162	489
Iran (Islamic Republic of)	1	309	2	307
Iraq	1	60	23	37
Jordan	1	16	17	(1)
Kyrgyzstan	5	1,480	179	884
Lebanon	2	434	211	223

Annex I: Status of Technical Cooperation Programme Projects Funded Against 2012-13 Appropriation at 31 December 2013

Country	No. Projects	Budget	Expenditure	Balance
		(USD '000)	(USD '000)	(USD '000)
Palau	2	300	131	169
Papua New Guinea	2	560	39	521
Regional Pacific	4	1,504	631	873
Samoa	1	53	44	9
Solomon Islands				
Tonga	3	780	222	558
Tuvalu	1	40	10	30
Vanuatu	2	488	302	186
TOTAL SOUTHWEST PACIFIC	23	4,658	1,685	2,973
Miscellaneous			(7)	7
TOTAL	399	108,251	34,958	73,293
2012-13 Project Appropriation				110,874
Total Expenditure				(34,958)
Unobligated Balance carried forward Financial Regulations 4.3 (Statement		ce with		75,916

FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS

Annex II: Status of Technical Cooperation Programme Projects Funded Against 2010-11 Appropriation at 31 December 2013

Country	No. Projects	Expenditure
		(USD '000)
AFRICA		
Algeria	2	279
Angola	5	876
Benin	4	368
Botswana	1	52
Burkina Faso	3	445
Burundi	2	292
Cameroon	3	417
Cape Verde	4	1,281
Central African Republic	2	299
Chad	3	501
Comoros	1	6
Congo	3	328
Cote d'Ivoire	6	832
Democratic Republic of the Congo	4	1,015
Equatorial Guinea	2	173
Eritrea	2	309
Ethiopia	5	428
Gabon	2	44
Gambia	5	428
Ghana	5	528
Guinea	2	111
Guinea-Bissau	2	373
Kenya	2	485
Lesotho	5	646
Liberia	4	959
Madagascar	5	733
Malawi	2	294
Mali	6	1,710
Mauritania	4	571
Mauritius	1	57
Mozambique	4	791
Namibia	2	253
Niger	3	786
Nigeria	2	460
Regional Africa	17	3,330
Rwanda	1	1
Sao Tome and Principe	2	26

FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS

Annex II: Status of Technical Cooperation Programme Projects Funded Against 2010-11 Appropriation at 31 December 2013

	No. Projects	Expenditure
		(USD '000)
	2	476
Georgia	1	21
Kosovo	1	0
Montenegro	1	5
Regional Europe	4	572
Republic of Moldova	2	393
Serbia	1	96
The Former Yugoslav Republic of Macedonia	2	153
Turkey	1	286
Ukraine	2	264

Annex II: Status of Technical Cooperation Programme Projects Funded Against 2010-11 Appropriation at 31 December 2013

Country	No. Projects	Expenditure				
		(USD '000)				
Paraguay	4	929				
Peru	3	383				
Regional Latin America	15	3,537				
Saint Kitts and Nevis	1	8				
Saint Lucia	1	43				
Suriname	2	285				
Trinidad and Tobago	1	108				
Uruguay	2	282				
Venezuela (Bolivarian Republic of)	1	160				
TOTAL LATIN AMERICA						

