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## Internal Oversight Service Evaluation Section

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# Evaluation of the UNESCO Coupons Programme

*September 2008*

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# 1. EVALUATION BACKGROUND

1. This evaluation was carried out at the request of ADG/ERC upon transfer of the Coupons Programme to ERC and followed three audits which highlighted a number of issues. The UNESCO External Auditor conducted an audit of the Coupons Programme in each of the 29<sup>th</sup> and 30<sup>th</sup> biennia (160 EX/25 Add. and 165 EX/29 Add.) and the Audit Section of IOS conducted an audit in 2004 (32<sup>nd</sup> biennium). Between them, the audits made a number of important observations, namely:
  - coupon sales had steadily fallen from US\$9.1 million in 1995 to US\$1.8 million in 2003;
  - some coupons had remained outstanding for more than fifteen years;
  - the average time between coupon issuance and redemption was more than two years; and
  - coupons were not being issued with an expiry date.
  
2. The Terms of Reference for the evaluation were approved on 18 March 2005 (refer to Table 1) by DIR/IOS with the evaluation work undertaken during the 15 months which followed. A number of National Commissions and Field Offices were sent questionnaires and several were spoken to directly. Data was extracted from the Coupons Programme database *LUCAS*. From May to September 2008, the evaluation was updated in light of new data from *LUCAS* for 2006 and 2007. Subsequently, the text and recommendations were significantly reworked.

**Table 1 TOR summary**

Key Issue	Main objectives and deliverables
Relevance	<p>Assess whether the strategies adopted for the Coupons Programme are relevant to its stated objectives</p> <p>Assess whether the implementation of the Coupons Programme has achieved the intended objectives of the programme (facilitating the procurement of educational materials needed by UNESCO's member states which cannot produce those materials or easily buy them from foreign suppliers due to their lack of convertible currencies)</p>
Efficiency and effectiveness	Assess whether the implementation of the programme has been conducted efficiently and effectively. This includes the quality of organizational management and co-ordination
Sustainability	Assess whether there is a rationale to continue with the programme
Recommendations	<p>To UNESCO Senior Management on whether the Programme is still relevant to the needs of Member States or whether it should be discontinued</p> <p>On measures to be taken by Management in order to improve programme delivery to meet the needs of the Member States if the programme is to be continued</p>

## 2. THE COUPONS PROGRAMME

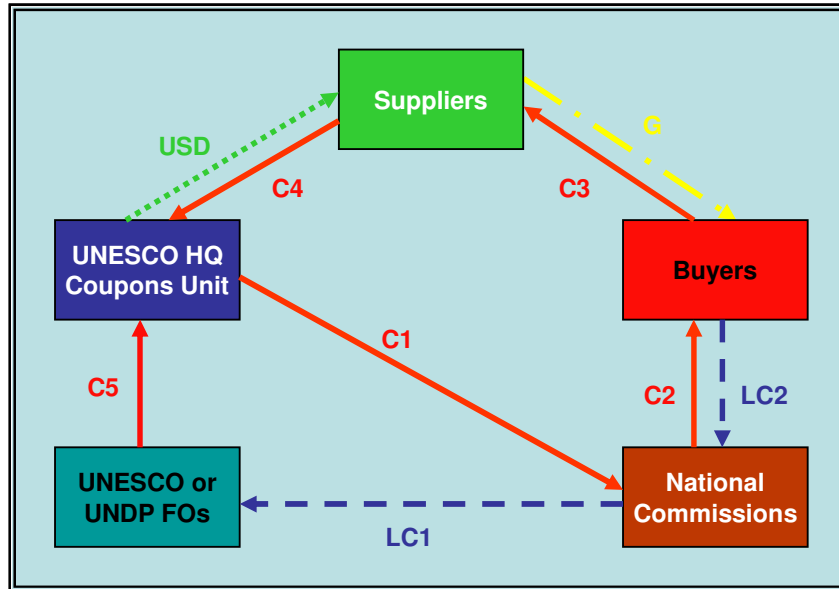
3. The UNESCO Coupons Programme was created further to 2 C/Resolution 2.3.2.2 to enable the educational institutions of those Member States which had suffered the disasters of the Second World War to obtain from other Member States the books, publications and educational materials that they needed, but which they themselves could not yet produce, nor buy from abroad due to the shortage of convertible currencies.
4. The programme was launched on a provisional basis in 1949 (4C/Resolution 6.56) and then continually renewed until 1956 when the General Conference took the decision to permanently establish the programme by establishing a Coupons Fund from 1 January 1957. Since 1986, the activities of the Coupons Programme have been accounted for within the Public Information Liaison and Relations Fund (PILRF). The programme is administered by the Coupons Unit which has been within ERC since July 2004, previous to which it was administered by the authority of the Treasurer in her capacity as Deputy Comptroller.
5. The programme allows Member States to buy coupons, denominated in US dollars and guaranteed by UNESCO, with their local non-convertible, or partly convertible, currencies. The coupons are issued in various denominations from US\$1 to US\$1000 upon receipt of a corresponding amount in local currency converted at the UN operational rate of exchange. Allocations of coupons to Member States are made either within the authority given by the General Conference at its 32<sup>nd</sup> session under Resolution 68 paragraphs 4 and 5, or within the terms of a general agreement with UNDP.
6. Resolution 68 of the General Conference authorised 'allocations of coupons payable in local currencies up to a maximum amount of USD 2,000,000, on the condition that the accumulated totals of such currencies shall not exceed their projected utilization over the following 12-month period...' and resolved that 'any losses of exchange arising from the acceptance of national currencies...shall be borne by the purchasing Member State'.
7. UNESCO National Commissions of participating Member States act as distributing bodies for the Programme.<sup>1</sup> They purchase the coupons from UNESCO and deposit the local currency equivalent of an agreed amount of US dollars with UNDP or, in some cases, with the UNESCO field office (*refer to C1 in Figure 1*).
8. Transactions are mostly made through UNDP in Member States who uses the local currency received from the sale of coupons for its needs. The use of coupons is limited by the capacity of UNESCO Field Offices and UNDP local offices to absorb the local currency of the state concerned and the demand for coupons from local buyers (*LC2 & C2*).
9. In order to enable the Member State to obtain coupons more rapidly, the Coupons Unit issues 80% of the requested coupons, upon receipt of a copy of the deposit made on UNDP's bank account and a receipt voucher issued by UNDP. The remaining 20% is retained to cover possible exchange losses that might occur before UNDP has used the local currency and is dispatched after receipt of the final credit by UNDP. The agreement with UNDP states that UNESCO is credited only when the funds have been used by UNDP (*C5*).
10. The coupons are used by buyers (*C3*) to make purchases (*G*) from UNESCO-registered suppliers. Finally, the suppliers return (*C4*) the coupons to UNESCO

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<sup>1</sup> [http://www.unesco.org/general/eng/about/coupon/Distributing\\_Bodies.pdf](http://www.unesco.org/general/eng/about/coupon/Distributing_Bodies.pdf).

which then reimburses each supplier in their own national currency less a 3–5% handling charge in the case of commercial suppliers (non-profit entities incur no handling charges). The supplier must also supply invoices to UNESCO to ensure redemption.

**Figure 1 The coupons process**



### 3. RELEVANCE

11. Article I.2.c of the [Constitution of UNESCO](#) contains the formal mandate of the Coupons Programme, i.e. 'Maintain, increase and diffuse knowledge...by initiating methods of international cooperation calculated to give the people of all countries access to the printed and published materials produced by any of them'.

Specifically, the Coupons programme is designed to enable:

...educators, researchers and students to purchase publications, films and materials intended for educational, scientific and cultural purposes. This includes school textbooks, copies of courses, reproductions of arts and sheet music, raw film, developing material, radio and television sets, tape recorders, video tapes and video recorders, exercise books, pencils, typewriters and musical instruments, as well as scientific equipment, chemical products, machine tools and measuring instruments, computers, software and related items. UNESCO Coupons have also been used to furnish and supply schools and universities and fully equip research laboratories and hospital services for training purposes. They can also be used to pay for subscriptions to institutions of an educational, scientific and cultural nature, and for university registration fees and copyright dues.<sup>2</sup>

12. Data obtained from the Coupons Unit (refer to Table 2) show that coupons redeemed from 2002 to 2007 had been used for purchases in line with the programme's designs. Purchases related to books accounted for 58%, followed by scientific material with 13%, computers 12% and inscription/registration fees (which includes tuition fees) 9%. Interviews held with both Coupons Unit staff and stakeholders confirmed that the programme provides access to educational material and services in accordance with the 31 C/33.

**Table 2 Coupon redemption by type of purchase, 2002–2007**

Type of purchase	Amount (US\$)	Percentage
Booksellers	6,270,266	57.8
Scientific Material	1,428,193	13.2
Computers, software etc.	1,346,546	12.4
Inscription/Registration Fees	1,018,737	9.4
Medical Material	516,434	4.8
Video Material	174,853	1.6
Miscellaneous	100,356	0.9
<b>Total</b>	<b>10,855,385</b>	<b>100</b>
Note: The Coupons Unit classifies purchases on the basis of the invoices attached to coupons presented for redemption. Source: LUCAS Database		

13. The Coupons Programme was designed to overcome the difficulties of purchasing educational materials that certain Member States encountered due to shortages of convertible currencies. But even for those Member states with convertible currencies, the Programme provided an opportunity to avoid bank charges, which,

<sup>2</sup> [31 C/33](#).

especially for small amounts, could represent a very high percentage on the purchase of books, subscriptions, etc.<sup>3</sup>

14. Given the fact that national and global financial and monetary systems and mechanisms have continually developed over the last 60 years, the reasons for the programme's inception have become considerably less pertinent, to the point that the programme is now only of benefit to a very limited number of Member States. Today, the vast majority of Member States have access to foreign currencies, possess readily convertible local currencies and face more competitive bank charges on foreign exchange.
15. This new environment is reflected in the number of countries making use of the Coupons Programme: 61 countries in 1994; 43 in 2000; and 12 in 2007. As a result, the programme is becoming more heavily concentrated and dependent on a smaller number of countries. The share of the top three purchasers of coupon sales was 53% in 1998, rising to 72% in 2002 and 91% in 2007. Zimbabwe alone accounted for 83% of coupon sales in 2007 (see Appendix A pages 133–188); this compares to 21% for the largest purchaser in 1998 (Algeria). Table 3 shows the extent to which the Programme has become narrowly focussed.

**Table 3 Ten largest buyers of UNESCO coupons, 2003–2007**

Country	Coupons sold (US\$)	Percentage of total coupons sold (%)
Zimbabwe	8,764,419	61
Egypt	2,025,606	14
Nigeria	992,300	7
Bangladesh	428,699	3
Burundi	425,898	3
Brazil	373,231	3
Madagascar	256,293	2
Iran	250,000	2
Algeria	246,510	2
Syria	142,709	1

*Source: LUCAS Database*

16. Prior to 2004, coupons were not issued with expiry dates. Following the 2004 audit, all new coupons were issued with a validity limited to three then four years<sup>4</sup> in order to reduce the time between purchase and redemption. Since then, the Coupons Unit has been replacing expired coupons with new coupons. In effect then, the expiry date is only creating transactions costs, specifically staff time and mailing costs, for UNESCO and coupon holders.<sup>5</sup>
17. This replacement process is not insignificant: the percentage of coupons exchanged of coupons issued was 30.7% in 2004, 38.5% in 2005, 22.5% in 2006 and 25.4% in 2007.<sup>6</sup> If Zimbabwe coupons are excluded, these percentages would rise dramatically given the fact that Zimbabwe accounted for 83% of coupon sales in 2007 and that coupons are redeemed quickly there.

<sup>3</sup> Ibid.

<sup>4</sup> An initial validity period of three years was set, but this was extended to four years on 7 December 2007 because of the high transaction costs associated with exchanging expired coupons for new coupons.

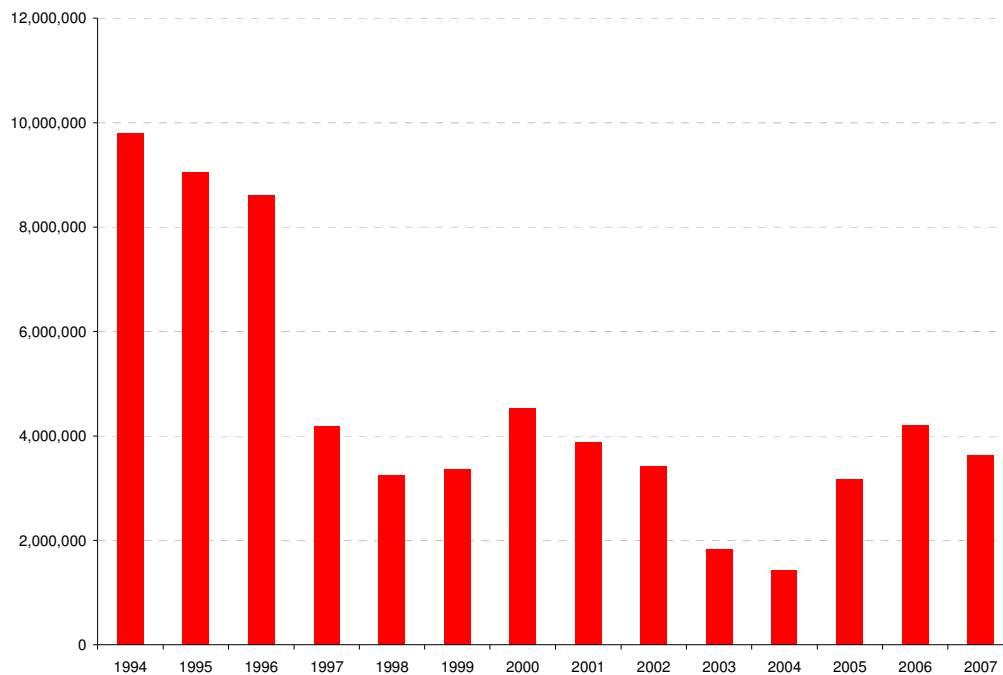
<sup>5</sup> Note, however, that the 3–5% handling fee is not charged for coupon replacement.

<sup>6</sup> Figures provided by the Coupons Unit.

## 4. EFFICIENCY AND EFFECTIVENESS

18. Over the last 14 years, the number of coupons sold has fallen from almost US\$10 million in 1994 to around US\$4 million in 2007. Analysis on an annual basis, however, reveals a somewhat nuanced picture. Between 1996 and 1997, sales fell by half, but then stabilized around US\$4 million over the following six years.<sup>7</sup> 2003 and 2004 saw sales fall below US\$2 million, but between 2004 and 2006 sales increased by 300% due to Zimbabwe sales and appear to have settled back around the US\$4 million mark.

**Figure 2** Total coupon sales, 1994–2007

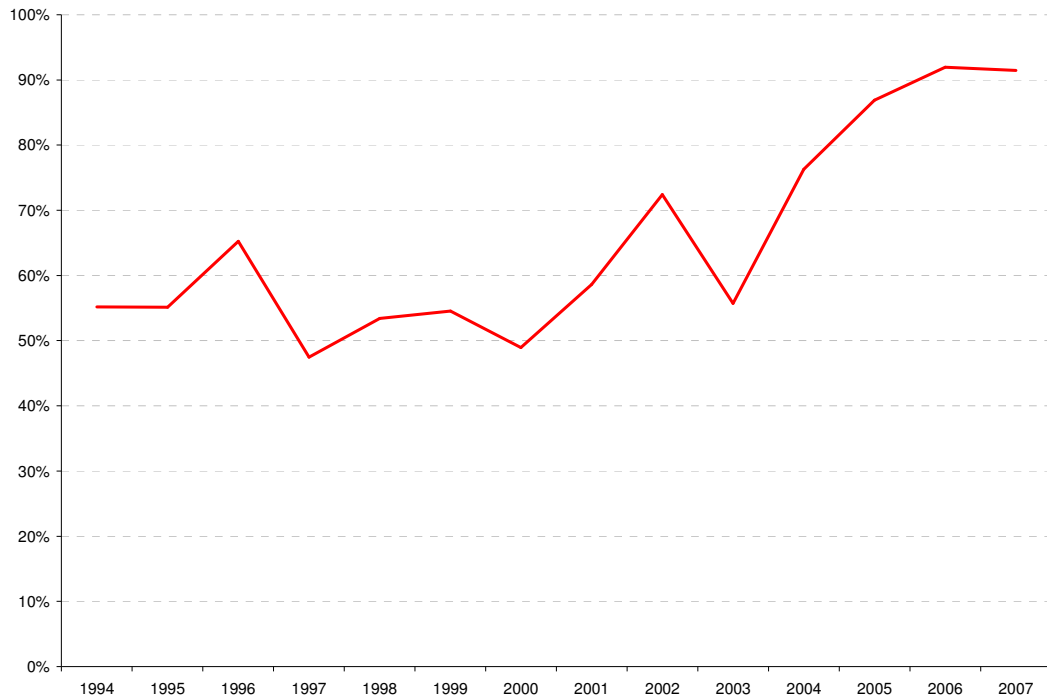


Source: LUCAS Database.

19. From 1989 to 2007, almost 100 countries had bought coupons from the Coupons Programme. However, the number of countries purchasing coupons in any one year has been steadily decreasing from 61 countries in 1994, to 43 in 2000 and to 12 in 2007. Concomitantly, the share of the top three purchasers has been steadily increasing (refer to Figure 3). The top three purchasers in 2007 were Zimbabwe (US\$3,001,277), Nigeria (US\$226,119) and Syria (95,622); in 2006, the top three were Zimbabwe (US\$3,146,169), Egypt (US\$600,000) and Nigeria (US\$121,762).

<sup>7</sup> Document 31 C/33 states that 'following a decline in sales which occurred in 1997 and 1998 when the sales reached \$4.18 million (1997) and \$3.3 million (1998), the situation was stabilized in 1999 (\$3.36 million) and in 2000, the UNESCO coupons sales increased by 34.6% to \$4.5 million as compared to 1999. This is the result of the marketing policy launched in cooperation with our field offices in the programme's activities'.

**Figure 3 Share of coupon sales of the three largest purchasers, 1994–2007**



Source: LUCAS Database.

20. The programme was designed to be self-financing (31 C/33) through earning interest on unredeemed coupons and charging a handling fee from 3% to 5% upon coupon redemption<sup>8</sup>. The interest rate and coupon sales are thus critical to the financial viability of the Programme. The financial surplus for the 2006–2007 biennium can be explained by the relatively higher interest rates (refer to Table 4) and the increase in sales which led to higher income from handling fees (refer to Table 5).

<sup>8</sup> 5% for amounts up to \$100; 4% for amounts from \$100 to \$1000; and 3% for amounts over \$1000.

**Table 4 Weighted interest rates, 2000–2007**

	Annual Average (%)	Biennium Average (%)
2000	6.2	
2001	3.9	5.1
2002	1.7	
2003	1.1	1.4
2004	1.4	
2005	3.2	2.3
2006	5.0	
2007	5.0	5.0

Source: UNESCO Treasury.

**Table 5 Income and expenditure, reserves and fund balances, 2000–2007**

	2000/2001 (\$)	2002/2003 (\$)	2004/2005 (\$)	2006/2007 (\$)
Income				
Handling charges	233,123	164,917	153,684	237,695
Bank interest	1,859,872	545,935	592,823	1,196,160
Other	5,433	42	26,446	18,774
<b>Total income</b>	<b>2,098,428</b>	<b>710,894</b>	<b>772,953</b>	<b>1,452,629</b>
Expenditure				
Staff costs	807,510	873,907	935,024	668,934
Other	56,062	431,369	169,634	376,919
<b>Total expenditure</b>	<b>863,572</b>	<b>1,305,276</b>	<b>1,104,658</b>	<b>1,045,853</b>
<b>Excess (Shortfall) of Income over Expenditure</b>	<b>1,234,856</b>	<b>(594,381)</b>	<b>(331,705)</b>	<b>406,776</b>
<b>Reserves and Fund Balances*</b>	<b>4,015,072</b>	<b>1,631,000</b>	<b>1,297,000</b>	<b>1,515,700</b>

\* As at the end of the biennium.

Sources: Public Information Liaison and Relations Fund, Statements of Income and Expenditure and Changes in Reserves and Fund Balance.

21. In terms of the efficient operation of the programme, several major buyers, such as Madagascar, Zimbabwe, Egypt, and one ex-buyer, Vietnam, stressed that the coupons had been critical in allowing them to purchase<sup>9</sup> educational and scientific materials, though highlighted that the redemption process was occasionally problematic.<sup>10</sup> After a case of non-redemption, Jamaica stopped buying coupons and the Cairo Field Office stated that several buyers had ceased buying coupons due to the duration of the redemption process.
22. That said, most of the suppliers, especially those who had obtained coupons in the last 3 to 4 years, were generally satisfied with the redemption of coupons which

<sup>9</sup>: The maximum amount of coupons that can be sold is determined by the amount of local currency that can be absorbed in a single month deposit by the UNESCO Field Office or by the local UNDP Country Office.

<sup>10</sup> Delays in the distribution of coupons have occurred in cases where coupons had been bought from UNDP. This results from UNESCO releasing only 80% of the requested coupons and waiting for the bank transfer from UNDP to release the remaining 20%. Often UNDP bank transfers are not actioned, blocking the release of the remaining 20%. Several National Commissions, such as Zimbabwe, Madagascar and Nigeria, criticized this practice. The issuance of the remaining 20% of coupons has, however, been improved recently. It now takes around one month due to UNDP introducing a new finance and budgetary system.

usually took 4–6 weeks. This confirms the finding from the 2004 audit that recent users of coupons were generally satisfied with the improved management of the programme. Now, however, even further improvements have been made with the redemption process taking place within 10–12 working days upon receipt of the coupons and related supplier invoices.

## 5. SUSTAINABILITY

23. Developments in national and global financial and monetary systems over the last several decades have resulted in markets becoming more open. A significant number of Member States have loosened controls on currency exchange and internationally accepted currencies have become easier to obtain. This increased access to convertible currencies is the reason behind the overall fall in coupon sales and the number of Member States buying coupons (refer to paragraphs 18 and 19).<sup>11</sup>
24. While, in general, the Coupons Programme has been becoming less useful and relevant, it remains important for a number of countries, in particular Zimbabwe and, to a lesser extent, Egypt.<sup>12</sup> Both countries stressed that there was no substitute for the Coupons Programme. UNESCO Cairo Office pointed out, for example, that 'major national scientific research activities could not have been successfully carried out without using UNESCO coupons for purchasing scientific equipment from abroad'.
25. Several National Commissions highlighted a number of other advantages to using coupons. Purchases made through coupons were cleared through customs faster and were exempt from customs duties. The handling charges applied by UNESCO were often lower than bank charges and the programme offered an easy way to transfer money in the face of foreign exchange restrictions and bottlenecks. This demonstrates that there still can be certain benefits from the Programme.
26. The hyperinflation in Zimbabwe is, however, carrying significant risks for UNESCO. Due to the hyperinflation in Zimbabwe the UN exchange rate was adjusted once in May and three times in June 2008. This increases the risk that UNESCO may incur exchange rate losses, although, according to the Coupons Unit, UNESCO is credited with the amount in US\$ at the rate of exchange prevailing on the day of deposit. The Coupons Unit and the Harare Office must continue to carefully watch over the situation to ensure its controls are adequate to ensure no undue exchange rate losses are incurred. The Zimbabwe dollar continues to rapidly depreciate against the US\$, requiring UNESCO to be particularly vigilant.
27. A number of questionnaire responses highlighted that more could be done to promote the programme. One National Commission, for example, had thought that coupons could only be used in countries with non-convertible currencies. Another response highlighted the need for adequate promotional material from UNESCO. None of the suppliers contacted for the evaluation had learnt about the Programme from UNESCO itself. All had become aware of the Programme through customers who wanted to pay for purchases by coupons. Significant efforts have, however, been made since 2007 with missions to Bujumbura, Rwanda, Nepal, Mauritania, Morocco, Bangladesh and Iran to carry out training workshops on the Program. Furthermore, Coupons staff meet with the Secretaries General of National Commissions or representatives from countries which could be potential clients at each Executive Board and General Conference session.
28. On the other hand, one respondent stated that it was difficult to market the programme given the liberalisation of foreign exchange and a number of responses confirmed that the Member State had stopped using coupons because of the liberalisation of foreign exchange. Given this, IOS is uncertain as to the latent

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<sup>11</sup> The Jamaican National Commission also noted that the significant increase in the number of book suppliers in Jamaica selling international publications was a factor in their decision to stop buying coupons.

<sup>12</sup> Zimbabwe accounted for 7% of coupon sales in 2003; 36% in 2004; 62% in 2005; 75% in 2006; and 83% in 2007. Egypt accounted for 28% of coupon sales in 2003; 34% in 2004; 13% in 2005; 14% in 2006; and no sales for 2007.

demand for the programme and the lack of awareness of the programme that could be addressed through a marketing campaign. Further assessment and discussion with more national commissions is needed, but an annual report of the Programme could be used for such purposes and would also serve to increase the transparency and accountability of the Programme. This is all the more important given the fact that the Coupons Programme is not in the SISTER framework.

## 6. RECOMMENDATIONS

**Recommendation 1** There should be a review and a decision for the continued need of the Coupons Programme that takes into account the information in this evaluation report, in particular the finding that the purchaser base has significantly narrowed with a high degree of dependence on one country.

**Recommendation 2** The Coupons Unit and the Harare Office must continue to carefully watch over the hyperinflation situation to ensure its mechanisms and controls are adequate to ensure no undue exchange rate losses are incurred.

**Recommendation 3** The Coupons Programme should develop an Annual Report to increase accountability and transparency; the Report should form an integral part of any awareness-raising campaign that could be warranted following the assessment in Recommendation 1 and be released on the website of the Coupons Unit.

## APPENDIX A: ZIMBABWE CASE STUDY

### Background

Since 2000, Zimbabwe has emerged as one of the major buyers of UNESCO Coupons, being the largest purchaser, except for in 2002 and 2003. Prior to 2000, Zimbabwe had been a relatively modest buyer of coupons, with sales not exceeding US\$100,000 per year. The rise in Zimbabwe sales can, in large part, be explained by the country's hyperinflation (refer to Table 6)<sup>13</sup> and almost complete lack of access to foreign currency.<sup>14</sup>

**Table 6** Zimbabwe inflation rates, 2000–2007

Year	Annual Average Inflation rate (%)
2000	55.6
2001	73.4
2002	133.2
2003	365.0
2004	350.0
2005	237.8
2006	1016.7
2007	10452.3

*Source:* IMF, *IMF Data Mapper*, World Economic Outlook, April 2008.

*Source:* IMF, *IMF Data Mapper*, World Economic Outlook, April 2008.

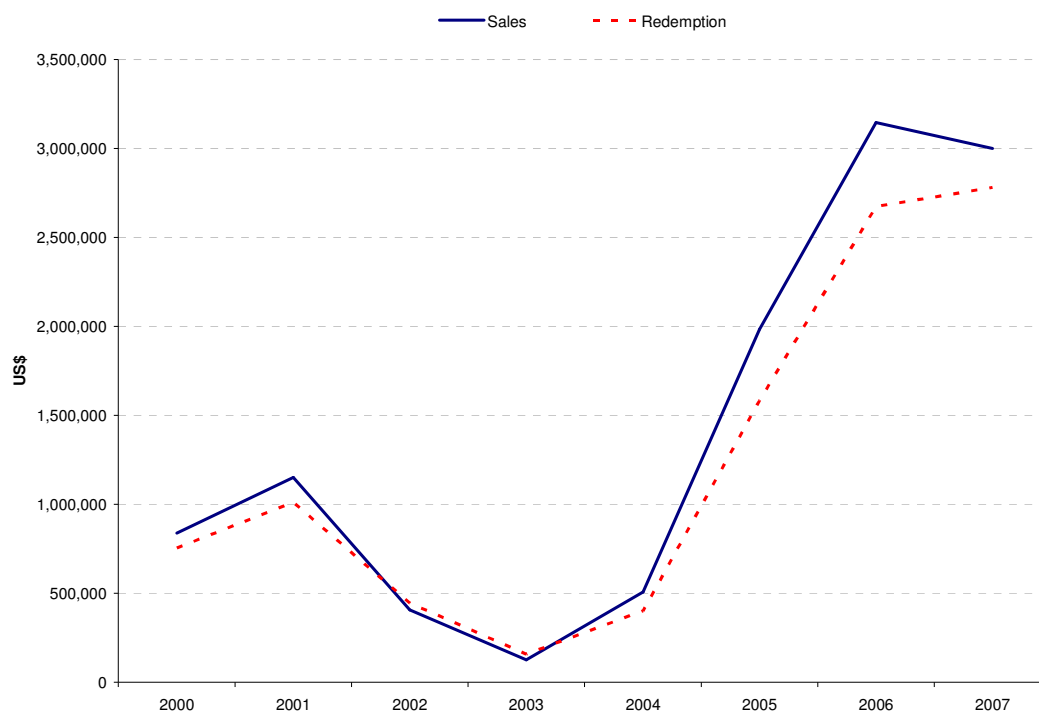
Figure 4 captures both sales and redemption of coupons since 2000. Sales and redemption move closely together, indicating that coupons are used shortly after purchase. Zimbabwe's UNDP coupon allocation<sup>15</sup> rose to US\$4.8 million from 1 July 2007 to 30 June 2008 and to US\$6 million for the twelve month period thereafter.

<sup>13</sup> Unofficial figures for May 2008 estimate inflation has now surged to 2,000,000%.

<sup>14</sup> IMF various sources.

<sup>15</sup> The allocation is approved by the UNDP Treasurer upon proposal from the UNESCO Treasurer.

**Figure 4 Zimbabwe coupon sales and coupon redemptions, 2000–2007**



### Capacity in Zimbabwe to publish books and school materials

29. The Coupons Programme is designed to enabled Member States ‘...to obtain from other Member States the books, publications and educational materials that they needed but which they themselves could not yet produce...’ Internet-based analysis identified a number of relatively large, publishing houses operating in Zimbabwe, including:

- Africa Community Publishing & Development Trust, Harare
- [Baobab Books, Harare](#)
- [Kimaathi Publishing House, Harare](#)
- [Mambo Press, Gweru](#)
- [Southern Africa Printing and Publishing House/SAPES Trust, Harare](#)
- [Southern African Research and Documentation Centre \(SARDC\), Harare](#)
- [Southern and Eastern African Trade Information and Negotiations Institute, Harare](#)
- University of Zimbabwe Publications, Harare
- [Weaver Press Ltd., Harare](#)
- Women and Law in Southern Africa Research Trust, Harare
- Zimbabwe International Book Fair Trust, Harare
- Zimbabwe Publishing House, Harare
- Zimbabwe Women Writers, Harare.

30. In addition, several internationally renowned publishers<sup>16</sup> are present in Zimbabwe: APNET (African Publishers’ Network), College Press Publishers, ENDA, Harper Collins Publishers, Mambo Press and ZIBF (UK) Limited.

<sup>16</sup> [http://www.bief.org/?fuseaction=annuaire.EEPays&pays\\_id=91](http://www.bief.org/?fuseaction=annuaire.EEPays&pays_id=91).

31. Internal access to books, publications and educational materials is further enhanced by the presence of several publishers' networks and funding agencies:<sup>17</sup> the Council for the Development of Social Science Research in Africa (CODESRIA), Deutsche Stiftung für Internationale Entwicklung-Zentralstelle für Erziehung (DSE), International African Institute (IAI), Publishers' Association of West Africa (PAWA), (Norwegian Agency for Development Cooperation (NORAD), Overseas Development Administration (ODA), and Swedish International Development Authority (SIDA).<sup>18</sup>

### Who buys coupons and for what?

The distributing entity for coupons in Zimbabwe is the *Zimbabwe National Commission for UNESCO* (located with the Ministry of Education). The coupons, via end-users, are used to purchase various educational and scientific goods and services from suppliers. Table 7 shows all 144 suppliers in 2007 for purchases above US\$1,000. Note that none of the sold coupons were used for purchases in Zimbabwe itself. The majority of end-users of the Programme are universities, schools and tertiary education institutions.

**Table 7 Suppliers of Zimbabwe coupon purchases, 2007**

Name	Country	Type
ACU-ASSO Commonwealth Universities	UK	Inscription / Registration fees
AERO EXPORTS	India	Booksellers
AFRICA ONLINE OPERATIONS(MAURITIUS) LIMITED	Maurice	Informatics
AFRICAN VIRTUAL UNIVERSITY	Kenya	Inscription / Registration fees
ASSOCIATION DES UNIVERSITES AFRICAINES	Ghana	Inscription / Registration fees
Australian School of Tourism and Hotel Management	Australia	Inscription / Registration fees
BEKITHEMBA ELECTRONICS & MECHANICAL DISTRIBUTORS	South Africa	Scientific Material
BELHAVEN COLLEGE	USA	Inscription / Registration fees
BETHEL COLLEGE	USA	Inscription / Registration fees
BLACKWELL'S	UK	Booksellers
BOLTIC ACE T/A OMNI AFRICA	South Africa	Informatics
BOOKS FOR AFRICA	USA	Booksellers
BOURNEMOUTH UNIVERSITY	UK	Inscription / Registration fees
BROTEK(PTY)LTD	South Africa	Informatics
CAMLIN LIMITED	India	Booksellers
CARGOPAC WORLDWIDE LTD	UK	Miscellaneous
CARLETON UNIVERSITY	Canada	Inscription / Registration fees
CBS PUBLISHERS & DISTRIBUTORS	India	Booksellers
CCIP HEC RECETTES	France	Inscription / Registration fees
CHADRON STATE COLLEGE	USA	Inscription / Registration fees
CITY UNIVERSITY	UK	Inscription / Registration fees
COMPUTER AID INTERNATIONAL LTD.	UK	Informatics
CONCORDIA UNIVERSITY	Canada	Inscription / Registration fees
COPY-TYPE ELECTRONICS(PTY)LTD	South Africa	Informatics
CORNELL UNIVERSITY DEPOSITORY ACCOUNT	UK	Booksellers
CURTIN INTERNATIONAL COLLEGE	Australia	Inscription / Registration fees
CURTIN UNIVERSITY OF TECHNOLOGY	Australia	Inscription / Registration fees
DEAKIN UNIVERSITY	Australia	Inscription / Registration fees
DEAKIN UNIVERSITY ENROLMENT ACCOUNT	Australia	Inscription / Registration fees
DELL DISTRIBUTION (EMEA) LTD	UK	Informatics
DICKINSON STATE UNIVERSITY	USA	Inscription / Registration fees

<sup>17</sup> [http://www.adeanet.org/newsletter/Vol8No4/en\\_n8v4\\_7.html](http://www.adeanet.org/newsletter/Vol8No4/en_n8v4_7.html).

<sup>18</sup> In addition, the British Council is very active in distributing books and publications for free given that the curriculum at both primary and secondary schools as well as at higher education establishments is conducted in English.

EAST AFRICAN EDUCATIONAL PUBLISHERS LTD.	Kenya	Booksellers
EAST RIFT TECHNOLOGIES (PTY) LTD	South Africa	Miscellaneous
EBSCO INDUSTRIES, INC.	USA	Booksellers
EDITH COWAN UNIVERSITY	Australia	Inscription / Registration fees
EDITIONS DE L'OCEAN INDIEN	Ile Maurice	Miscellaneous
EDITIONS LE PRINTEMPS LTEE	Ile Maurice	Miscellaneous
EDUTRAIN TECHNOLOGIES (M) SDN BHD	Malaysia	Inscription / Registration fees
ELLCEEY INTERNATIONAL	India	Booksellers
E-PROCURE	Canada	Informatics
FIBERMARK RED BRIDGE INTERNATIONAL LIMITED	UK	Booksellers
FLASH IMPORTERS T/A TONERS FOR AFRICA	South Africa	Miscellaneous
FRANKLIN UNIVERSITY ELECTRONIC PAYMENT	US	Inscription / Registration fees
FSB SYSTEMS PTY LTD	South Africa	Miscellaneous
GALILLEE COLLEGE	Israel	Inscription / Registration fees
GEMINI COLLEGE	UK	Inscription / Registration fees
GEORGIA COLLEGE & STATE UNIVERSITY OPERATING ACCOUNT	USA	Inscription / Registration fees
GLENS CARE (PTY) LTD	South Africa	Scientific Material
GRANDE PRAIRIE REGIONAL COLLEGE	Canada	Inscription / Registration fees
GRIFFITH UNIVERSITY	Australia	Inscription / Registration fees
HEINEMANN PUBLISHERS (PTY) LTD	South Africa	Booksellers
HELP UNIVERSITY COLLEGE SDN BHD	Malaysia	Inscription / Registration fees
HERALD OF LIBRARY SCIENCE	India	Booksellers
HERITAGE IMPEX WORLDWIDE	India	Miscellaneous
IChemE - INSTITUTION OF CHEMICAL ENGINEERS	UK	Booksellers
ICOM - INTERNATIONAL COUNCIL OF MUSEUMS	France	Miscellaneous
IFLA - INTERNATIONAL FEDERATION OF LIBRARY ASSOCIATIONS AND INSTITUTIONS	The Netherlands	Booksellers
INASP	UK	Booksellers
INFOCUSIT (UK) LIMITED	UK	Informatics
INNOVATIVE INTERFACES LIMITED	UK	Informatics
INTERFORUM EDITIS	France	Miscellaneous
INTERNATIONAL ISBN AGENCY	UK	Booksellers
INTERTRANS MOVERS (PTY) LTD	South Africa	Miscellaneous
IS OXFORD LTD.	UK	Booksellers
KINGSTONS BOTSWANA (PTY) LTD	Botswana	Miscellaneous
KOLEJ LINTON SDN BHD	Malaysia	Inscription / Registration fees
KUTUB KHANA ISHAYAT UL ISLAM	India	Booksellers
LA TROBE UNIVERSITY	Australia	Inscription / Registration fees
LANCE TECHNOLOGIES LLC	USA	Informatics
LEEDS METROPOLITAN UNIVERSITY	UK	Booksellers
LIBRARY OF CONGRESS	USA	Booksellers
MACMILLAN DISTRIBUTION LTD	UK	Booksellers
MANDARIN LIBRARY AUTOMATION, INC.	USA	Booksellers
MAPPING & G.I.S. SOLUTIONS	Botswana	Miscellaneous
MASKEW MILLER LONGMAN	South Africa	Booksellers
MCMASTER UNIVERSITY	Canada	Inscription / Registration fees
MEGER CAPITAL	South Africa	Informatics
MELBOURNE INSTITUTE OF BUSINESS AND TECHNOLOGY	Australia	Inscription / Registration fees
MIDRAND GRADUATE INSTITUTE(PTY)LTD	South Africa	Inscription / Registration fees
MRS SCIENTIFIC LTD	UK	Scientific Material
MURDOCH UNIVERSITY	Australia	Inscription / Registration fees
NELSON MANDELA METROPOLITAN UNIVERSITY	South Africa	Inscription / Registration fees
NEWSWEEK INTERNATIONAL	UK	Booksellers
NO FRONTIERS(LITERATURE OUTREACH) LTD.	UK	Booksellers

NRG INTERNATIONAL LTD	UK	Miscellaneous
OHIO VALLEY UNIVERSITY	USA	Inscription / Registration fees
OLIVE FINANCIAL SERVICES T/AS OLIVE BOOKS LTD	UK	Booksellers
OXFORD BROOKES UNIVERSITY DIRECT REMITTANCE ACCOUNT	UK	Inscription / Registration fees
PACIFIC PAPER TECHNOLOGIES (PTY)LTD	South Africa	Booksellers
PARADISE EDUCATIONAL DISTRIBUTORS	Pakistan	Miscellaneous
Peter Justesen Company A/S	Denmark	Miscellaneous
PHOTONITECH PTE LTD	Singapore	Scientific Material
PIBT-PERTH INSTITUTE OF BUSINESS & TECHNOLOGY	Australia	Inscription / Registration fees
PROJECT HOPE OPERATIONS FUND	USA	Booksellers
PURPLE MOSS 1069(PTY) LTD t/a NEXT TECHNOLOGY AFRICA	South Africa	Informatics
QIBT - QUEENSLAND INST. OF BUSINESS AND TECHNOLOGY PTY LTD	Australia	Inscription / Registration fees
REGENT BOOK SUPPLIES	UK	Booksellers
RHODES UNIVERSITY	South Africa	Inscription / Registration fees
S WEBB & SON (DIST) LTD.	UK	Booksellers
SABINET ONLINE LTD.	South Africa	Miscellaneous
SATELLITE POSITIONING SOLUTIONS CC	South Africa	Scientific Material
SEND THE LIGHT LTD	UK	Booksellers
SHAFSTON NURSING PTY LTD	Australia	Inscription / Registration fees
SHMS, SWISS HOTEL MANAGEMENT SCHOOL	Switzerland	Inscription / Registration fees
SIEMENS NV	Belgium	Informatics
SKYTRANS CC	South Africa	Miscellaneous
SOUTH EAST TRADING (PTY) LTD	Botswana	Booksellers
STICHTING EIFL.NET	Italy	Inscription / Registration fees
SURRIDGE DAWSON LTD	South Africa	Miscellaneous
SYDNEY INSTITUTE OF BUSINESS AND TECHNOLOGY	Australia	Inscription / Registration fees
SYQUEST HOLDINGS LTD	UK	Miscellaneous
TAYLOR & FRANCIS LTD	UK	Booksellers
THE AFRICAN LAKES CORPORATION PLC	UK	Informatics
THE HAWORTH PRESS INC.	USA	Booksellers
THE ROBERT GORDON UNIVERSITY	UK	Inscription / Registration fees
THE UNIVERSITY OF ARIZONA	USA	Inscription / Registration fees
THE UNIVERSITY OF CALGARY	Canada	Inscription / Registration fees
THE UNIVERSITY OF NOTRE DAME	Australia	Inscription / Registration fees
THE UNIVERSITY OF WESTERN AUSTRALIA	Australia	Inscription / Registration fees
THOMPSON RIVERS UNIVERSITY	Canada	Inscription / Registration fees
TIEN WAH PRESS (PTE) LTD.	Singapore	Booksellers
TONY MOGGACH	UK	Booksellers
TRI CONTINENTAL LTD	UK	Informatics
TROLLEY SCAN (PTY) LTD	South Africa	Scientific Material
UBS PUBLISHER'S DISTRIBUTORS LTD	India	Booksellers
UNESCO	France	Miscellaneous
UNIVERSITY COLLEGE NORTHAMPTON	UK	Inscription / Registration fees
UNIVERSITY OF CAPE TOWN	South Africa	Inscription / Registration fees
UNIVERSITY OF CHICHESTER	UK	Inscription / Registration fees
UNIVERSITY OF EAST LONDON COLLECTIONS	UK	Inscription / Registration fees
UNIVERSITY OF FORT HARE	South Africa	Inscription / Registration fees
UNIVERSITY OF GREENWICH NUMBER ONE ACCOUNT	UK	Inscription / Registration fees
UNIVERSITY OF IDAHO	USA	Inscription / Registration fees
UNIVERSITY OF KWAZULU-NATAL	South Africa	Inscription / Registration fees
UNIVERSITY OF NAMIBIA	Namibia	Inscription / Registration fees
UNIVERSITY OF NEWCASTLE	Australia	Inscription / Registration fees

UNIVERSITY OF SOUTHAMPTON	UK	Inscription / Registration fees
UNIVERSITY OF SUSSEX	UK	Inscription / Registration fees
UNIVERSITY OF TASMANIA	Australia	Inscription / Registration fees
UNIVERSITY OF THE WESTERN CAPE	South Africa	Inscription / Registration fees
VARUN EXPORTS	India	Miscellaneous
VERLAG PETER LANG AG	Switzerland	Booksellers
W & G FOYLE LTD	UK	Booksellers
WINDMILL BUYING SERVICES LTD.	UK	Booksellers

32. Beyond the broad categories of inscription/registration fees, booksellers and informatics, etc., it is difficult to establish detailed lists of goods and services as the LUCAS database does not contain specific and detailed information. Based on the classifications available, almost half of redemptions are on inscription/registration fees, which include course, conference and tuition fees for Zimbabwe nationals studying abroad. The choice of who benefits from the fees and tuition is made by Zimbabwe and is not settled by UNESCO.
33. The classifications are made within the Coupons Unit on the basis of what is mentioned on the invoices attached to coupons presented for redemption. Upon reception of coupons for redemption, the Coupons Unit checks the invoice in order to verify that the supplier actually sold educational or scientific material.

**Table 8 Zimbabwe coupon redemption by type of purchase, 2002–2007**

Type of purchase	Percentage
Inscription/Registration fees	43
Booksellers	28
Miscellaneous	15
Informatics	10
Scientific material	4
<b>Total</b>	<b>100</b>

*Source: LUCAS Database.*

## APPENDIX B: MANAGEMENT RESPONSE TABLE

Recommendation	Actions taken/to be taken by the Director-General, and/or If recommendation is not accepted, give reasons for rejection
<b>Relevance</b>	
Recommendation 1: There should be a review and a decision for the continued need of the Coupons Programme that takes into account the information in this evaluation report, in particular the finding that the purchaser base has significantly narrowed with a high degree of dependence on one country.	This has already been carried out by ERC/CFS. Based on wide consultations with Member States, especially from Africa and Asia, and taking into account that the Programme is self-financing with no burden upon the Regular Programme or FITOCA funds, the Director-General, following the memo dated 24 May 2006 ref. ERC/CFS/MLT/06/167 from ADG/ERC, agreed that the Coupons Programme should continue. However, we have no objection to consult Member States as to the relevance of the Programme on a periodic basis. In fact, we welcome this suggestion.
<b>Results, effectiveness and efficiency</b>	
Recommendation 2: The Coupons Unit and the Harare Office must continue to carefully watch over the hyperinflation situation to ensure its mechanisms and controls are adequate to ensure no undue exchange rate losses are incurred.	Accepted. Controls are already in place and adhered to. Controls, procedures and processes are reviewed on a continuous basis with the primary aim of minimising the risk of exchange rate losses.
<b>Impact and sustainability</b>	
Recommendation 3: The Coupons Programme should develop an Annual Report to increase accountability and transparency; the Report should form an integral part of any awareness-raising campaign that could be warranted following the assessment in Recommendation 1 and be released on the website of the Coupons Unit.	Agree. Shall provide a report for 2008-09.