

Table-2.1

## DEVELOPMENT PARTNERWISE OPENING PIPELINE AND COMMITMENTS OF FOREIGN AID DURING 2021/22

Million US\$

Development Partner	Opening Pipeline							Adjustment/Cancellation/Transfer a_/						
	Food Aid		Commodity Aid		Project Aid		Total	Food Aid		Commodity Aid		Project Aid		Total
	Grant	Loan	Grant	Loan	Grant	Loan		Grant	Loan	Grant	Loan	Grant	Loan	
1	2	3	4	5	6	7	8 = 2 to 7	9	10	11	12	13	14	15 = 9 to 14
<b>A. AID GROUP</b>														
<b>SOURCES</b>														
<b>A.(1) BILATERAL</b>														
1. Australia	-	-	-	-	0.653	-	0.653	-	-	-	-	-	-	-
2. Canada	-	-	-	-	6.006	-	6.006	-	-	-	-	-	-	-
3. Denmark	-	-	-	-	63.707	225.112	288.819	-	-	-	-	(28.487)	(196.291)	(224.778)
4. France /AFD	-	-	-	-	28.444	599.668	628.112	-	-	-	-	-	(2.404)	(2.404)
5. Germany	-	-	-	-	307.274	327.397	634.671	-	-	-	-	(29.818)	(0.762)	(30.581)
6. Japan	-	-	-	-	144.622	9,734.234	9,878.856	-	-	-	-	45.184	(19.809)	25.375
7. Netherlands	-	-	-	-	109.555	-	109.555	-	-	-	-	-	-	-
8. Norway	-	-	-	-	25.457	-	25.457	-	-	-	-	-	-	-
9. South Korea	-	-	-	-	53.233	384.977	438.209	-	-	-	-	-	0.000	0.000
10. Sweden	-	-	-	-	2.206	-	2.206	-	-	-	-	(2.205)	-	(2.205)
11. Switzerland	-	-	-	-	42.936	-	42.936	-	-	-	-	0.087	-	0.087
12. U.K./DFID/FCDO	-	-	-	-	248.095	-	248.095	-	-	-	-	(12.986)	-	(12.986)
13. U.S.A./USAID	-	-	-	-	146.850	-	146.850	-	-	-	-	-	-	-
<b>A.(1) BILATERAL Total</b>	-	-	-	-	<b>1,179.037</b>	<b>11,271.387</b>	<b>12,450.425</b>	-	-	-	-	<b>(28.225)</b>	<b>(219.266)</b>	<b>(247.491)</b>
<b>A.(2) MULTILATERAL</b>														
14. A. D. B.	-	-	-	-	259.590	5,798.709	6,058.299	-	-	-	-	(203.356)	(226.689)	(430.045)
15. A.I.I.B	-	-	-	-	-	1,635.636	1,635.636	-	-	-	-	-	(20.880)	(20.880)
16. E.C/EU	-	-	-	-	581.782	-	581.782	-	-	-	-	1.468	-	1.468
17. EIB	-	-	-	-	6.825	343.173	349.998	-	-	-	-	(5.951)	(46.986)	(52.937)
18. I. D. A.	-	-	-	-	636.555	6,915.799	7,552.354	-	-	-	-	(19.169)	20.906	1.737
19. I.F.A.D.	-	-	-	-	19.147	193.814	212.961	-	-	-	-	(6.380)	18.022	11.642
20. NDF	-	-	-	-	-	2.367	2.367	-	-	-	-	-	-	-
21. UNICEF	-	-	-	-	218.321	-	218.321	-	-	-	-	(200.306)	-	(200.306)
22. UN System	133.570	-	-	-	1,161.840	-	1,295.410	(133.570)	-	-	-	(133.482)	-	(267.052)
<b>A.(2) MULTILATERAL Total</b>	<b>133.570</b>	-	-	-	<b>2,884.061</b>	<b>14,889.498</b>	<b>17,907.129</b>	<b>(133.570)</b>	-	-	-	<b>(567.177)</b>	<b>(255.626)</b>	<b>(956.373)</b>
<b>B. NON-AID GROUP</b>														
<b>SOURCES</b>														
<b>B.(1) BILATERAL</b>														
1. China	-	-	-	-	383.803	4,285.466	4,669.269	-	-	-	-	(34.817)	-	(34.817)
2. India	-	-	-	-	45.009	6,537.849	6,582.858	-	-	-	-	-	0.002	0.002
3. Kuwait	-	-	-	-	-	146.885	146.885	-	-	-	-	-	(32.878)	(32.878)
4. Russia	-	-	-	-	-	7,823.264	7,823.264	-	-	-	-	-	(8.001)	(8.001)
5. Saudi Arabia	-	-	-	-	-	107.123	107.123	-	-	-	-	-	(2.990)	(2.990)
6. Turkey (TIKA)	-	-	-	-	0.183	-	0.183	-	-	-	-	-	-	-
7. UAE	-	-	-	-	-	0.001	0.001	-	-	-	-	-	-	-
<b>B.(1) BILATERAL Total</b>	-	-	-	-	<b>428.996</b>	<b>18,900.588</b>	<b>19,329.584</b>	-	-	-	-	<b>(34.817)</b>	<b>(43.867)</b>	<b>(78.684)</b>
<b>B.(2) MULTILATERAL</b>														
8. Is.D.B.	-	-	-	-	30.647	462.821	493.468	-	-	-	-	(30.356)	(11.520)	(41.876)
9. O.P.E.C.	-	-	-	-	-	165.897	165.897	-	-	-	-	-	(1.965)	(1.965)
<b>B.(2) MULTILATERAL Total</b>	-	-	-	-	<b>30.647</b>	<b>628.718</b>	<b>659.365</b>	-	-	-	-	<b>(30.356)</b>	<b>(13.485)</b>	<b>(43.841)</b>
<b>Total (A+B)</b>	<b>133.570</b>	-	-	-	<b>4,522.740</b>	<b>45,690.191</b>	<b>50,346.503</b>	<b>(133.570)</b>	-	-	-	<b>(660.575)</b>	<b>(532.244)</b>	<b>(1,326.389)</b>

Notes : a\_/ Refer to 'Definitions'

- Figures in parenthesis are negative.

- Adjustment/cancellation amount occurred due to adjustment of disbursements and commitment of different development partners.

**Table-2.1**  
**DEVELOPMENT PARTNERWISE COMMITMENTS OF FOREIGN AID DURING 2021/22**

Million US\$

Development Partner	Commitment							Total Available						
	Food Aid		Commodity Aid		Project Aid		Total	Food Aid		Commodity Aid		Project Aid		Total
	Grant	Loan	Grant	Loan	Grant	Loan		Grant	Loan	Grant	Loan	Grant	Loan	
1	16	17	18	19	20	21	22 = 16 to 21	23	24	25	26	27	28	29 = 23 to 28
<b>A. AID GROUP SOURCES</b>														
<b>A.(1) BILATERAL</b>														
1. Australia	-	-	-	-	-	-	-	-	-	-	-	0.653	-	0.653
2. Canada	-	-	-	-	-	-	-	-	-	-	-	6.006	-	6.006
3. Denmark	-	-	-	-	-	-	-	-	-	-	-	35.220	28.821	64.041
4. France /AFD	-	-	-	-	0.746	439.236	439.982	-	-	-	-	29.190	1,036.500	1,065.690
5. Germany	-	-	-	-	37.952	139.170	177.122	-	-	-	-	315.407	465.805	781.212
6. Japan	-	-	-	-	30.790	1,744.596	1,775.386	-	-	-	-	220.596	11,459.021	11,679.617
7. Netherlands	-	-	-	-	1.009	-	1.009	-	-	-	-	110.564	-	110.564
8. Norway	-	-	-	-	-	-	-	-	-	-	-	25.457	-	25.457
9. South Korea	-	-	-	-	-	100.000	100.000	-	-	-	-	53.233	484.977	538.209
10. Sweden	-	-	-	-	-	-	-	-	-	-	-	0.001	-	0.001
11. Switzerland	-	-	-	-	1.140	-	1.140	-	-	-	-	44.163	-	44.163
12. U.K./DFID/FCDO	-	-	-	-	-	-	-	-	-	-	-	235.109	-	235.109
13. U.S.A./USAID	-	-	-	-	209.965	-	209.965	-	-	-	-	356.815	-	356.815
<b>A.(1) BILATERAL Total</b>	-	-	-	-	<b>281.602</b>	<b>2,423.002</b>	<b>2,704.604</b>	-	-	-	-	<b>1,432.414</b>	<b>13,475.123</b>	<b>14,907.537</b>
<b>A.(2) MULTILATERAL</b>														
14. A. D. B.	-	-	-	-	73.190	1,528.500	1,601.690	-	-	-	-	129.424	7,100.520	7,229.944
15 A.I.I.B	-	-	-	-	5.290	650.000	655.290	-	-	-	-	5.290	2,264.756	2,270.046
16. E.C/EU	-	-	-	-	42.954	-	42.954	-	-	-	-	626.205	-	626.205
17. EIB	-	-	-	-	-	282.595	282.595	-	-	-	-	0.874	578.782	579.656
18. I. D. A.	-	-	-	-	15.000	1,669.355	1,684.355	-	-	-	-	632.386	8,606.060	9,238.446
19. I.F.A.D.	-	-	-	-	2.007	-	2.007	-	-	-	-	14.774	211.836	226.610
20. NDF	-	-	-	-	-	-	-	-	-	-	-	-	2.367	2.367
21. UNICEF	-	-	-	-	78.305	-	78.305	-	-	-	-	96.320	-	96.320
22. UN System	150.000	-	-	-	1,707.641	-	1,857.641	150.000	-	-	-	2,735.999	-	2,885.999
<b>A.(2) MULTILATERAL Total</b>	<b>150.000</b>	-	-	-	<b>1,924.388</b>	<b>4,130.450</b>	<b>6,204.837</b>	<b>150.000</b>	-	-	-	<b>4,241.271</b>	<b>18,764.322</b>	<b>23,155.593</b>
<b>B. NON-AID GROUP SOURCES</b>														
<b>B.(1) BILATERAL</b>														
1. China	-	-	-	-	-	1,126.986	1,126.986	-	-	-	-	348.986	5,412.452	5,761.438
2. India	-	-	-	-	5.770	-	5.770	-	-	-	-	50.779	6,537.851	6,588.630
3. Kuwait	-	-	-	-	-	-	-	-	-	-	-	-	114.006	114.006
4. Russia	-	-	-	-	-	-	-	-	-	-	-	-	7,815.263	7,815.263
5. Saudi Arabia	-	-	-	-	-	-	-	-	-	-	-	-	104.134	104.134
6. Turkey (TIKA)	-	-	-	-	-	-	-	-	-	-	-	0.183	-	0.183
7. UAE	-	-	-	-	-	-	-	-	-	-	-	-	0.001	0.001
<b>B.(1) BILATERAL Total</b>	-	-	-	-	<b>5.770</b>	<b>1,126.986</b>	<b>1,132.756</b>	-	-	-	-	<b>399.949</b>	<b>19,983.707</b>	<b>20,383.656</b>
<b>B.(2) MULTILATERAL</b>														
8. Is.D.B.	-	-	-	-	19.650	36.400	56.050	-	-	-	-	19.941	487.701	507.642
9. O.P.E.C.	-	-	-	-	-	75.000	75.000	-	-	-	-	-	238.932	238.932
<b>B.(2) MULTILATERAL Total</b>	-	-	-	-	<b>19.650</b>	<b>111.400</b>	<b>131.050</b>	-	-	-	-	<b>19.941</b>	<b>726.633</b>	<b>746.574</b>
<b>Total (A+B)</b>	<b>150.000</b>	-	-	-	<b>2,231.410</b>	<b>7,791.838</b>	<b>10,173.247</b>	<b>150.000</b>	-	-	-	<b>6,093.575</b>	<b>52,949.786</b>	<b>59,193.360</b>

Notes : a\_/ Refer to 'Definitions'

- Figures in parenthesis are negative.
- Adjustment/cancellation amount occurred due to adjustment of disbursements and commitment of different development partners.

**Table-2.2**  
**DEVELOPMENT PARTNERWISE DISBURSEMENTS OF FOREIGN AID DURING 2021/22**

Million US\$

Development Partner	Total Available							Disbursement						
	Food Aid		Commodity Aid		Project Aid		Total	Food Aid		Commodity Aid		Project Aid		Total
	Grant	Loan	Grant	Loan	Grant	Loan		Grant	Loan	Grant	Loan	Grant	Loan	
1	23	24	25	26	27	28	29 = 23 to 28	30	31	32	33	34	35	36 = 30 to 35
<b>A. AID GROUP SOURCES</b>														
<b>A.(1) BILATERAL</b>														
1. Australia	-	-	-	-	0.653	-	0.653	-	-	-	-	-	-	-
2. Canada	-	-	-	-	6.006	-	6.006	-	-	-	-	-	-	-
3. Denmark	-	-	-	-	35.220	28.821	64.041	-	-	-	-	6.953	-	6.953
4. France /AFD	-	-	-	-	29.190	1,036.500	1,065.690	-	-	-	-	-	158.353	158.353
5. Germany	-	-	-	-	315.407	465.805	781.212	-	-	-	-	-	20.449	20.449
6. Japan	-	-	-	-	220.596	11,459.021	11,679.617	-	-	-	-	87.142	2,227.631	2,314.773
7. Netherlands	-	-	-	-	110.564	-	110.564	-	-	-	-	-	-	-
8. Norway	-	-	-	-	25.457	-	25.457	-	-	-	-	-	-	-
9. South Korea	-	-	-	-	53.233	484.977	538.209	-	-	-	-	0.004	190.296	190.300
10. Sweden	-	-	-	-	0.001	-	0.001	-	-	-	-	-	-	-
11. Switzerland	-	-	-	-	44.163	-	44.163	-	-	-	-	0.108	-	0.108
12. U.K./DFID/FCDO	-	-	-	-	235.109	-	235.109	-	-	-	-	1.841	-	1.841
13. U.S.A./USAID	-	-	-	-	356.815	-	356.815	-	-	-	-	143.765	-	143.765
<b>A.(1) BILATERAL Total</b>	-	-	-	-	<b>1,432.414</b>	<b>13,475.123</b>	<b>14,907.537</b>	-	-	-	-	<b>239.814</b>	<b>2,596.729</b>	<b>2,836.543</b>
<b>A.(2) MULTILATERAL</b>														
14. A. D. B.	-	-	-	-	129.424	7,100.520	7,229.944	-	-	-	-	18.060	2,610.607	2,628.666
15 A.II.B	-	-	-	-	5.290	2,264.756	2,270.046	-	-	-	-	-	393.156	393.156
16. E.C/EU	-	-	-	-	626.205	-	626.205	-	-	-	-	15.578	-	15.578
17. EIB	-	-	-	-	0.874	578.782	579.656	-	-	-	-	-	11.168	11.168
18. I. D. A.	-	-	-	-	632.386	8,606.060	9,238.446	-	-	-	-	89.774	1,649.866	1,739.640
19. I.F.A.D.	-	-	-	-	14.774	211.836	226.610	-	-	-	-	7.449	50.063	57.511
20. NDF	-	-	-	-	-	2.367	2.367	-	-	-	-	-	-	-
21. UNICEF	-	-	-	-	96.320	-	96.320	-	-	-	-	34.765	-	34.765
22. UN System	150.000	-	-	-	2,735.999	-	2,885.999	18.961	-	-	-	225.879	-	244.840
<b>A.(2) MULTILATERAL Total</b>	<b>150.000</b>	-	-	-	<b>4,241.271</b>	<b>18,764.322</b>	<b>23,155.593</b>	<b>18.961</b>	-	-	-	<b>391.504</b>	<b>4,714.859</b>	<b>5,125.324</b>
<b>B. NON-AID GROUP SOURCES</b>														
<b>B.(1) BILATERAL</b>														
1. China	-	-	-	-	348.986	5,412.452	5,761.438	-	-	-	-	24.205	965.329	989.535
2. India	-	-	-	-	50.779	6,537.851	6,588.630	-	-	-	-	-	327.875	327.875
3. Kuwait	-	-	-	-	-	114.006	114.006	-	-	-	-	-	19.663	19.663
4. Russia	-	-	-	-	-	7,815.263	7,815.263	-	-	-	-	-	1,434.063	1,434.063
5. Saudi Arabia	-	-	-	-	-	104.134	104.134	-	-	-	-	-	16.412	16.412
6. Turkey (TIKA)	-	-	-	-	0.183	-	0.183	-	-	-	-	-	-	-
7. UAE	-	-	-	-	-	0.001	0.001	-	-	-	-	-	-	-
<b>B.(1) BILATERAL Total</b>	-	-	-	-	<b>399.949</b>	<b>19,983.707</b>	<b>20,383.656</b>	-	-	-	-	<b>24.205</b>	<b>2,763.343</b>	<b>2,787.548</b>
<b>B.(2) MULTILATERAL</b>														
8. Is.D.B.	-	-	-	-	19.941	487.701	507.642	-	-	-	-	0.291	100.356	100.647
9. O.P.E.C.	-	-	-	-	-	238.932	238.932	-	-	-	-	-	119.235	119.235
<b>B.(2) MULTILATERAL Total</b>	-	-	-	-	<b>19.941</b>	<b>726.633</b>	<b>746.574</b>	-	-	-	-	<b>0.291</b>	<b>219.591</b>	<b>219.882</b>
<b>Total (A+B)</b>	<b>150.000</b>	-	-	-	<b>6,093.575</b>	<b>52,949.786</b>	<b>59,193.360</b>	<b>18.961</b>	-	-	-	<b>655.814</b>	<b>10,294.522</b>	<b>10,969.297</b>

Notes : a\_/ Refer to 'Definitions'

- Figures in parenthesis are negative.
- Adjustment/cancellation amount occurred due to adjusment of disbursements and commitment of different development partners.

**Table-2.3**  
**DEVELOPMENT PARTNERWISE DISBURSEMENTS OF FOREIGN AID DURING 2021/22**

Million US\$

Development Partner	Exchange Rate Adjustment a_/							Pipeline - July 1, 2022								Disb./availability
	Food		Commodity		Project Aid		Total	Food		Commodity		Project Aid		Total		
	Grant	Loan	Grant	Loan	Grant	Loan		Grant	Loan	Grant	Loan	Total				
1	37	38	39	40	41	42	43 = 37 to 42	44	45	46	47	48	49	50	51 = 44 to 49	52=36/29
<b>A. AID GROUP SOURCES</b>																
<b>A.(1) BILATERAL</b>																
1. Australia	-	-	-	-	(0.068)		(0.068)	-	-	-	-	0.585	-	0.585	0.585	0.00%
2. Canada	-	-	-	-	(0.067)		(0.067)	-	-	-	-	5.939	-	5.939	5.939	0.00%
3. Denmark	-	-	-	-	(7.941)	(28.819)	(36.760)	-	-	-	-	20.325	0.002	20.327	20.327	10.86%
4. France /AFD	-	-	-	-	(3.698)	(111.076)	(114.775)	-	-	-	-	25.492	767.071	792.563	792.563	14.86%
5. Germany	-	-	-	-	(37.213)	(54.466)	(91.679)	-	-	-	-	278.194	390.890	669.084	669.084	2.62%
6. Japan	-	-	-	-	(22.665)	(1,772.634)	(1,795.300)	-	-	-	-	110.789	7,458.755	7,569.544	7,569.544	19.82%
7. Netherlands	-	-	-	-	(13.545)		(13.545)	-	-	-	-	97.019	-	97.019	97.019	0.00%
8. Norway	-	-	-	-	(3.776)		(3.776)	-	-	-	-	21.681	-	21.681	21.681	0.00%
9. South Korea	-	-	-	-	(4.460)	(44.340)	(48.801)	-	-	-	-	48.768	250.341	299.108	299.108	35.36%
10. Sweden	-	-	-	-	(0.001)		(0.001)	-	-	-	-	(0.000)	-	(0.000)	(0.000)	0.00%
11. Switzerland	-	-	-	-	(1.502)		(1.502)	-	-	-	-	42.552	-	42.552	42.552	0.24%
12. U.K./DFID/FCDO	-	-	-	-	(31.709)		(31.709)	-	-	-	-	201.559	-	201.559	201.559	0.78%
13. U.S.A./USAID	-	-	-	-	-		-	-	-	-	-	213.050	-	213.050	213.050	40.29%
<b>A.(1) BILATERAL Total</b>	-	-	-	-	<b>(126.646)</b>	<b>(2,011.336)</b>	<b>(2,137.982)</b>	-	-	-	-	<b>1,065.954</b>	<b>8,867.058</b>	<b>9,933.012</b>	<b>9,933.012</b>	<b>19.03%</b>
<b>A.(2) MULTILATERAL</b>																
14. A. D. B.	-	-	-	-	-	(128.530)	(128.530)	-	-	-	-	111.364	4,361.383	4,472.748	4,472.748	36.36%
15 A.I.I.B	-	-	-	-	-	-	-	-	-	-	-	5.290	1,871.601	1,876.891	1,876.891	17.32%
16. E.C/EU	-	-	-	-	(77.060)		(77.060)	-	-	-	-	533.567	-	533.567	533.567	2.49%
17. EIB	-	-	-	-	(0.874)	(64.924)	(65.798)	-	-	-	-	0.000	502.689	502.689	502.689	1.93%
18. I. D. A.	-	-	-	-	(7.407)	(594.546)	(601.953)	-	-	-	-	535.204	6,361.649	6,896.853	6,896.853	18.83%
19. I.F.A.D.	-	-	-	-	(0.057)	(9.060)	(9.118)	-	-	-	-	7.267	152.714	159.981	159.981	25.38%
20. NDF	-	-	-	-	-	(0.303)	(0.303)	-	-	-	-	-	2.064	2.064	2.064	0.00%
21. UNICEF	-	-	-	-	-	-	-	-	-	-	-	61.555	-	61.555	61.555	36.09%
22. UN System	-	-	-	-	(1.064)	-	(1.064)	131.039	-	-	-	2,509.056	-	2,509.056	2,640.095	8.48%
<b>(2) MULTILATERAL Tot</b>	-	-	-	-	<b>(86.463)</b>	<b>(797.363)</b>	<b>(883.826)</b>	<b>131.039</b>	-	-	-	<b>3,763.305</b>	<b>13,252.099</b>	<b>17,015.404</b>	<b>17,146.443</b>	<b>22.13%</b>
<b>B. NON-AID GROUP SOURCES</b>																
<b>B.(1) BILATERAL</b>																
1. China	-	-	-	-	(7.685)	(6.523)	(14.208)	-	-	-	-	317.096	4,440.600	4,757.696	4,757.696	17.18%
2. India	-	-	-	-	(0.092)	-	(0.092)	-	-	-	-	50.688	6,209.976	6,260.664	6,260.664	4.98%
3. Kuwait	-	-	-	-	-	(2.151)	(2.151)	-	-	-	-	-	92.192	92.192	92.192	17.25%
4. Russia	-	-	-	-	-	-	-	-	-	-	-	-	6,381.200	6,381.200	6,381.200	18.35%
5. Saudi Arabia	-	-	-	-	-	(0.039)	(0.039)	-	-	-	-	-	87.682	87.682	87.682	15.76%
6. Turkey (TIKA)	-	-	-	-	-	-	-	-	-	-	-	0.183	-	0.183	0.183	0.00%
7. UAE	-	-	-	-	-	0.000	0.000	-	-	-	-	-	0.001	0.001	0.001	0.00%
<b>B.(1) BILATERAL Total</b>	-	-	-	-	<b>(7.777)</b>	<b>(8.713)</b>	<b>(16.490)</b>	-	-	-	-	<b>367.966</b>	<b>17,211.652</b>	<b>17,579.618</b>	<b>17,579.618</b>	<b>13.68%</b>
<b>B.(2) MULTILATERAL</b>																
8. Is.D.B.	-	-	-	-	-	(6.375)	(6.375)	-	-	-	-	19.650	380.970	400.620	400.620	19.83%
9. O.P.E.C.	-	-	-	-	-	-	-	-	-	-	-	-	119.697	119.697	119.697	49.90%
<b>(2) MULTILATERAL Tot</b>	-	-	-	-	-	<b>(6.375)</b>	<b>(6.375)</b>	-	-	-	-	<b>19.650</b>	<b>500.668</b>	<b>520.317</b>	<b>520.317</b>	<b>29.45%</b>
<b>Total (A+B)</b>	-	-	-	-	<b>(220.886)</b>	<b>(2,823.787)</b>	<b>(3,044.673)</b>	<b>131.039</b>	-	-	-	<b>5,216.874</b>	<b>39,831.477</b>	<b>45,048.351</b>	<b>45,179.390</b>	<b>18.53%</b>

- Figures in parenthesis are negative.

Notes : a\_/ Refer to 'Definitions'

- Adjustment/cancellation amount occurred due to exclusion of non-public sector projects included under framework agreements with the USA and trust fund projects included into UK's portfolio, conversion of different currencies into USD in case of trust fund