

برنامج
الأغذية
العالمي



Programme
Alimentaire
Mondial

World
Food
Programme

Programa
Mundial
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OPERATIONAL EXPENDITURES AND INDIRECT SUPPORT COSTS, 1994- 95

The table overleaf provides a comparison between actual operational and indirect support (Programme Support and Administrative (PSA)) expenditures for 1994-95, together with estimates made for the same period and used in the 1995 cost study.

This information is given in response to discussions during the Executive Board's First Regular Session of 1997.

A similar comparison for 1996 will be included in the 1997 cost study, which will be based on the work measurement study for 1996.

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**COMPARISON OF ESTIMATED AND ACTUAL OPERATIONAL AND INDIRECT
SUPPORT COST EXPENDITURES FOR 1994-95 (in US dollars)**

Programme category	Estimates used in 1995 cost study ¹		
	Operational expenditures	Support costs	Estimated rates
Development (incl. disaster mitigation)	698 139 :	113 245 €	16.2
Development excl. other UN agency costs	[698 139 :	[100 891 €	14.5
Protracted Relief Operations	571 232 :	41 228 :	7.2
Emergency Operations	1 590 :	76 018 €	4.8
Special Operations	8 524 :	1 307 €	15.3
Junior Professional Officers Scheme	4 072 :	488 727	12.0
Total	2 872 :	232 288 €	8.1

Programme category	Actual costs as per 1994-95 Biennial Accounts		
	Operational expenditures ²	Support costs ³	Actual rates
Development (incl. disaster mitigation)	684 304 :	99 732 €	14.6
Development excl. other UN agency costs	[684 304 :	[93 083 €	13.6
Protracted Relief Operations	632 165	37 608 €	5.9
Emergency Operations	1 314 :	54 326 €	4.1
Special Operations	43 095	3 879 €	9.0
Junior Professional Officers Scheme	5 088 :	612 138	12.0
Total	2 678 :	196 159 €	7.3

¹ Exhibit A of 1995 Cost Measurement Study for 1994-95.

² Statement I of Audited Biennial Financial Statements 1994-95 (WFP/EB.3/96/4-B) plus US\$183,659,999 value of food under Bilateral Operations not recorded in WFP Accounts.

³ PSA distributed in proportion to efforts made in 1994-95, as found in the 1996 cost study (Table on page 9; the document was distributed to the Board at its First Regular Session of 1997, together with WFP/EB.1/97/4 - Update of indirect cost rates).



