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Programme
Alimentaire
Mondial

World
Food
Programme

Programa
Mundial
de Alimentos

**Executive Board
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RESOURCE AND FINANCIAL MATTERS

Agenda item 4 b)

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BUDGETARY PERFORMANCE REPORT FOR 1996

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NOTE TO THE EXECUTIVE BOARD

This document is submitted for information to the Executive Board.

Pursuant to the decisions taken on the methods of work by the Executive Board at its First Regular Session of 1996, the documentation prepared by the Secretariat for the Board has been kept brief and decision-oriented. The meetings of the Executive Board are to be conducted in a business-like manner, with increased dialogue and exchanges between delegations and the Secretariat. Efforts to promote these guiding principles will continue to be pursued by the Secretariat.

The Secretariat therefore invites members of the Board who may have questions of a technical nature with regard to this document, to contact the WFP staff member(s) listed below, preferably well in advance of the Board's meeting. This procedure is designed to facilitate the Board's consideration of the document in the plenary.

The WFP focal points for this document are:

| | | |
|-----------------|---------------------|-----------------|
| Chief, FSB: | S. Sharma | tel.: 5228-2704 |
| Budget Officer: | K. Muiu - Heinemann | tel.: 5228-2771 |

Should you have any questions regarding matters of dispatch of documentation for the Executive Board, please contact the Documentation and Meetings Clerk (tel.: 5228-2641).



INTRODUCTION

1. The Executive Director presents this report on budgetary performance for 1996 to the Executive Board for its information. The report has also been presented to the FAO Finance Committee and the United Nations Advisory Committee on Administrative and Budgetary Questions (ACABQ), in accordance with General Regulation 29 (d). In preparing the report, WFP has taken into account the comments made by the Board and by the two advisory bodies when reviewing last year's report on budgetary performance, and on WFP's Biennial Budget 1996-97.
2. The report has been expanded to provide more information on financing systems and progress made towards the recovery of indirect support costs. It contains five major sections: the first section covers financing systems; the second addresses the availability of resources; the third deals with performance relating to WFP operations; the fourth focuses on operational initiatives; and the fifth covers the Programme Support and Administrative (PSA) expenditure.
3. The WFP Biennial Budget for 1996-97, approved by the Committee on Food Aid Policies and Programmes (CFA) at its Fortieth Session in November 1995 (document CFA 40/4), projected three different scenarios of resource availability - a low level of 2.3 million tons, through a medium range of 2.8 million tons, to a high level of 3.5 million tons each year. It was a consolidated budget of both operational and programme support components. The CFA reviewed all the resources available to WFP, and approved the concept of a flexible PSA Budget.
4. The approved budget was based on a planned annual operational level of 2.8 million tons of food aid and corresponding PSA costs for the biennium of 228.9 million dollars.¹ The PSA component was later recosted to 233.9 million dollars according to the lira-dollar exchange rate fixed by the FAO Conference. As a flexible budget, PSA had to be adjusted to be commensurate with the level of operations. In view of a lower projected volume of operations, a lower level of PSA was allotted in 1996. In the light of a further reduction in the level of operations in 1997, the Executive Director has reduced the biennial budget allotment to 226 million dollars (from an approved recosted PSA budget of 233.9 million dollars).

FINANCING SYSTEMS

5. WFP receives resources on a voluntary basis. In November 1995, the CFA approved new resource and long-term financing policies, which have been implemented on a trial basis since January 1996. The new policies include a resource model.
6. The resource model consists of three elements: funding windows, programme categories and costs. Funding windows are classified as multilateral, directed multilateral and bilateral, depending on the degree of conditionality and flexibility allowed. Resources flowing in from these funding windows go towards funding any of the four WFP programmes: Development, including rehabilitation and disaster preparedness, Protracted Relief Operations (PRO), Emergency Operations (EMOP) and Special Operations (SO).

¹ All monetary values are expressed in United States dollars.



The contributions are expected to be on a full cost-recovery basis. The concept of full cost recovery signifies that each contribution should include the value of commodities, as well as ocean transport, landside transport, storage and handling (LTSH), direct support costs, and indirect support costs.

7. Under the new policies, the PSA is funded primarily from indirect support cost recovery. The rates of indirect support costs approved by the Board for 1996 and 1997 are as given in the table below. These rates are applied on the total value of food, transport, LTSH and direct support costs of the related programme category.

| INDIRECT SUPPORT COST RECOVERY RATES | | |
|---|------------------|-------------|
| Programme category | 1996 | 1997 |
| | <i>(percent)</i> | |
| Development | 14.5 | 13.9 |
| Protracted Relief Operations | 7.2 | 7.1 |
| Emergency Operations | 4.8 | 6.0 |
| Special Operations | 15.3 | 11.9 |
| Bilateral Services | | |
| - Procurement | 3.1 | 4.0 |
| - Transport | 4.7 | 4.5 |
| - Procurement and Transport | 3.8 | 4.3 |

AVAILABILITY OF RESOURCES

8. The level of operations in the projection made in the Budget document for 1996-97 referred to both the availability and utilization of resources. Contributions confirmed in writing by donors are considered available resources. The assumption was that the volume in transit or not called forward in one biennium or year would be equal to the similar volume in the previous biennium or year.
9. The level of operations in terms of resource availability for 1996 was revised in January 1996 to 2,660,000 tons from 2,830,000 tons projected in the Budget document. The availability in 1996 was 2,661,000 tons, of which 2,113,000 tons (excluding 85,000 tons for bilateral donors) were utilized. Availability in aggregate was 94 percent of the original estimate and in line with the revised estimate. The availability by programme category against the original estimate was 90 percent for development, 80 percent for PRO and 110 percent for emergencies. Utilization, however, was only 79 percent of the available resources. The main reasons for the lower utilization were non-confirmation of the 1996 pledge by a major donor until December 1996, and late



confirmation of other relief contributions. The breakdown of the total volume by programme category was as follows:

| CONTRIBUTIONS: COMMODITIES | | | | |
|-----------------------------------|--------------------------|-------------------------|---------------------|--------------------|
| Programme category | Original estimate | Revised estimate | Availability | Utilization |
| <i>(in thousand tons)</i> | | | | |
| Development | 930 | 870 | 835 | 670 |
| PRO | 900 | 650 | 721 | 560 |
| IEFR | 1 000 | 1 140 | 1 105 | 883 |
| Total | 2 830 | 2 660 | 2 661 | 2113 |

10. The original estimate of the value of resources projected to be available during the biennium 1996-97 was 3,100 million dollars, of which 2,861 million dollars was for food, transport, logistics and other direct costs and 228.9 million dollars for the related PSA. The one-year portion of the original estimate was 1,558 million dollars, which was revised to 1,383 million dollars in January 1996. The availability of resources amounted to 1,336 million dollars, against which 1,185 million dollars was utilized (expended). It should be noted that utilization in 1996 included the use of resources made available to WFP in earlier periods. Resources not utilized in 1996 will be carried forward and are expected to be utilized in 1997 together with the resources that will become available in 1997. The availability and utilization of resources for different programme categories were as follows:

| CONTRIBUTIONS AND INCOME - 1996 | | | | |
|--|--------------------------------------|-------------------------------------|---------------------|--------------------------------|
| Programme category | Original estimate¹ | Revised estimate² | Availability | Utilization³ |
| <i>(in million dollars)</i> | | | | |
| Development | 407 | 414 | 330 | 308 |
| PRO | 369 | 309 | 334 | 266 |
| EMOP | 512 | 594 | 583 | 481 |
| SO ⁴ | 83 | 41 | 34 | 63 |
| Others ⁵ | 187 | 25 | 55 | 67 |
| Total | 1 558 | 1383 | 1336 | 1 185 |

¹ CFA 40/4/Rev.1

² Revised January 1996.

³ Includes indirect support costs.

⁴ Includes Special Emergency Operations from 1995.

⁵ Others include Bilateral Service, JPO and General Fund income..



PSA FUNDING

11. The resources available for the PSA Budget were estimated on the basis of the prevailing resourcing policies for the 1996-97 budget. The total resources projected to be available for 1996 were estimated to be 113 million dollars. The estimates were revised in January 1996 to 105.8 million dollars by taking into consideration the application of the indirect support cost recoveries under the new resource and long-term financing policies and updated availability of overall resources. The availability of indirect support cost recoveries amounted to 105.3 million dollars, of which 80.3 million dollars was received. The receipt of support costs is related to the utilization of available resources. The balance will be received upon utilization of resources for operations or upon completion of operations.

RESOURCES AVAILABLE FROM INDIRECT SUPPORT COSTS TO FUND THE PSA 1996

| Programme category | Original estimate | Revised estimate | Availability | Receipt |
|-----------------------------|-------------------|------------------|--------------|-------------|
| <i>(in million dollars)</i> | | | | |
| Development | 68 | 52.4 | 45.7 | 28.9 |
| PRO | 14 | 20.8 | 27.7 | 21.5 |
| IEFR | 18 | 27.2 | 26.2 | 25.0 |
| SO | 8 | 5.4 | 2.9 | 1.9 |
| Bilateral and others | 5 | - | 2.8 | 3.0 |
| Total | 113 | 105.8 | 105.3 | 80.3 |

12. In addition, 1.6 million dollars was available from recipient governments' contributions towards local operating costs. Thus, the total resources available to meet the PSA amounted to 106.9 million dollars, while the actual expenditures and commitments were 107.4 million dollars.

WFP OPERATIONS

13. The value of WFP's operations in 1996, in terms of actual expenditures and commitments, including the PSA, amounted to 1,185 million dollars, compared to 1,191 million in 1995. The summary of expenditures by programme and cost categories is given in the table below, and details are given in Annex I.



1996 OPERATIONAL AND PSA EXPENDITURE

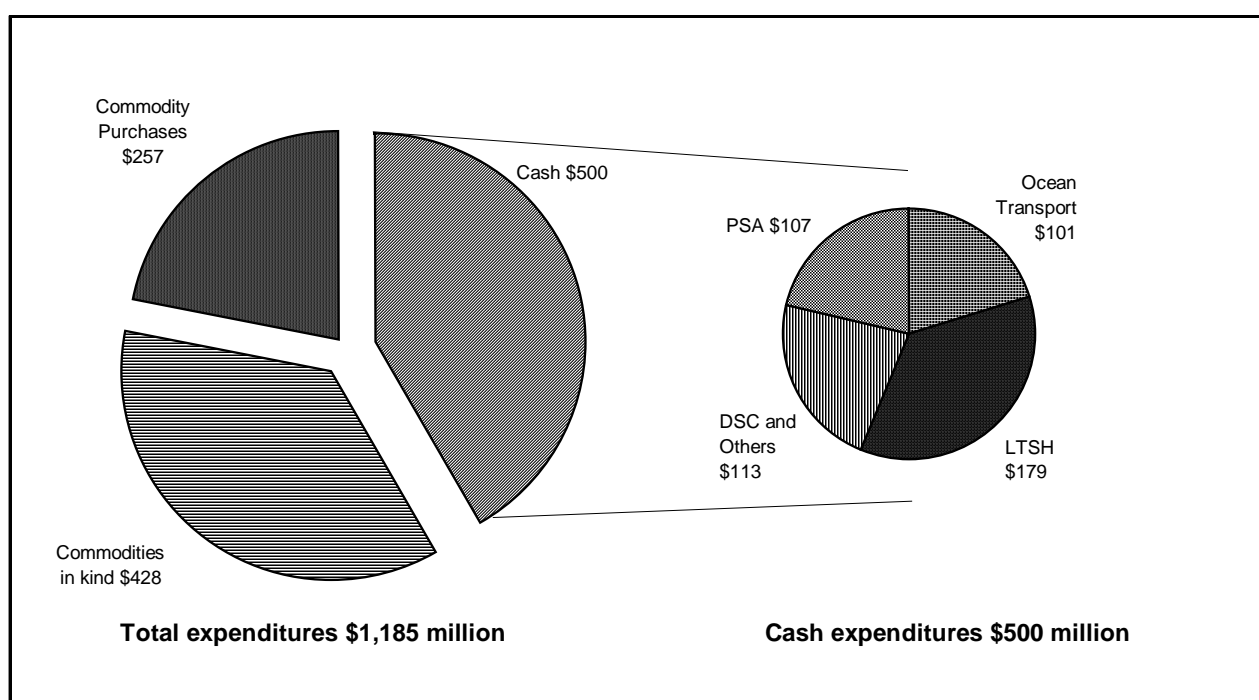
| Programme category | Amount | Cost | Amount |
|-----------------------------|--------------|-----------------------------|--------------|
| <i>(in million dollars)</i> | | | |
| Development | 279 | Food | 685 |
| PRO | 244 | Ocean Transport | 101 |
| EMOP | 456 | LTSH | 179 |
| SO | 61 | DSC ¹ and others | 113 |
| Bilateral and others | 38 | PSA | 107 |
| PSA | 107 | | |
| Total | 1 185 | | 1 185 |

¹ Direct Support Costs.

14. The figure below illustrates categories of expenditures.

WFP EXPENDITURES IN 1996 BY COST CATEGORY

(in million dollars)



15. The main highlights of the operations, including the balance of project commitments, operational expenditures and budget adjustments, are discussed below.

16. The outstanding commitments on development projects, PROs and emergency operations are monitored in terms of volume of commodities. Adjustments were needed



in the value of projects to reflect the new resource policies. Non-food items and other direct support required for the implementation of these projects were not included in the project budget in the past. Nor was the indirect support cost recovery. With the application of the concept of full cost recovery, project budget included direct support costs and indirect support costs. Therefore, the outstanding value of commitments was adjusted to reflect full cost recovery by including direct and indirect support costs.

Development

17. Thirteen new projects and expansions were approved by the Executive Board or by the Executive Director under her delegated authority, at a total value of 198 million dollars. Total expenditures during the period amounted to 279 million dollars, of which 232 million was for commodities and 47 million for cash expenditures.
18. After adjustment for direct and indirect support costs for projects approved before 1996, the value of the balance of commitments on development projects at the end of 1996 was 1,168 million dollars, equivalent to 2,406,000 tons of commodities.

Protracted Relief Operations (PROs)

19. Fourteen new PROs and expansions were approved by the Executive Board or by the Executive Director under her delegated authority, at a total value of 287 million dollars. Total expenditures amounted to 244 million dollars, of which 156 million was for commodities and 88 million for cash expenditures.
20. After adjustment of direct and indirect support costs for projects approved before 1996, and writing off parts of projects that were unlikely to materialize, the value of the balance of commitments on PROs was 260 million dollars, equivalent to 479,000 tons of commodities as at 31 December 1996.

Emergency Operations (EMOPs)

21. Sixteen new operations and expansions were approved by the Board or by the Executive Director under her delegated authority, at a total value of 496 million dollars. Total expenditures amounted to 456 million dollars, of which 297 million was for commodities and 159 million for cash expenditures.
22. After adjustment of direct support costs, which used to be covered by special emergency operations in the past, and indirect support costs, and eliminating parts of operations that were unlikely to materialize, the value of the balance of commitments on emergency operations was 169 million dollars, equivalent to 266,000 tons of commodities as at 31 December 1996.

Special Operations (SOs)

23. WFP-assisted SOs were initiated in 15 countries. A total of 25 million dollars was resourced and allotted for their implementation in 1996. The major concentration of activities, mainly air-lift, road, rail, port rehabilitation and mine clearing, was in Africa (Great Lakes Region, Angola, Liberia) and in the Caucasus area. The total expenditure for SOs (including special emergency operations from and before 1995) was 61 million dollars.



Bilateral and other operations

24. During 1996, WFP has provided bilateral services to donors and operated a specific programme for Junior Professional Officers (JPOs), procured non-food items and undertaken other operations. Total expenditures in 1996 for these operations amounted to 38 million dollars.

OPERATIONAL INITIATIVES

25. Specific initiatives proposed in the 1996-97 budget were classified in three categories: streamlining of operations, enhancing efficiency and improving effectiveness. Many of the initiatives are already under way, but some will be completed at the end of the biennium. Two of the major initiatives relate to the Financial Management Improvement Programme (FMIP) and communications within and outside WFP.

Financial Management Improvement Programme (FMIP)

26. FMIP is a key component of the WFP Strategic and Financial Plan 1996-99. The broad objective of FMIP continues to be that of improving WFP's financial management capability, in particular its ability to account for, and report on, in both an accurate and timely manner, the utilization of the resources placed at WFP's disposal. During 1996, a number of projects sponsored through FMIP moved from planning to implementation. With the recruitment of experienced project managers and the broad participation of WFP divisions, work commenced on two of the main systems.
27. In November, a start was made on a new Financial Management System (FMS), designed to ensure proper reporting, timely information for decision-making purposes, and effective control and accountability of WFP resources. In addition, improved tracking of the physical supply chain is being addressed as part of the Commodity Tracking System (CTS) which was also initiated in the last quarter of 1996. The aim is to deliver a preliminary system and operational design by the third quarter of 1997. Several large projects planned to get under way in early 1997 include the Resource Mobilization System (aimed at improving the ability to track and manage donor contributions), the Human Resource Management/Payroll System and the Procurement Management System. A structured system and process development methodology, which will guide both process redesign improvements and system-building projects, was also purchased and installed; it is being applied to the implementation of all FMIP projects.
28. The development of new software systems, in parallel with process redesign currently being implemented, is critical in bringing about the improvements embodied in the Organizational Change Initiative (OCI). The FMIP implementation plan was modified during the latter part of 1996 to more directly support the OCI. The Country Office Connectivity Project, for example, will help the decentralization of headquarters functions by providing a reliable wide area network (WAN) and access to WFP headquarters information systems.
29. In 1997, the Integrated Management Information System (IMIS) of the United Nations and FAO Oracle Financial and Oracle Human Resources systems will be evaluated - as they are viable candidates for WFP's finance and human resource management systems - along with other alternatives.
30. Three projects, aimed at improving the management of and reporting on the WFP food pipeline, were initiated in 1996. The CTS is being designed to track commodity



movements from a country's entry point to the final delivery point. On the supply side, the availability of donor contributions will be supported by an integrated Resource Mobilization System (RMS) which will be available to country offices over the WFP WAN. Both the CTS and the RMS are key facets of the new and comprehensive management information system being provided as part of the FMIP.

31. Significant improvements were made in computing and information processing; these include the following:
- installation of over 330 new pentium-based computers at headquarters;
 - conversion of basic workstation operation system to Windows 95;
 - installation of client-server database platform (Oracle);
 - conversion of Interfais system, which provides global aid statistics to Oracle;
 - modification of mainframe application to cater for larger flexibility and ease of use;
 - merging of WIS and NOP systems to provide increased reliability, budgetary control and standardization;
 - replacing the office Automation LAN servers with unified fault-tolerant configuration and LAN wiring. This has significantly improved the availability of computer services at headquarters; and
 - selection of Lotus Notes as the new-e-mail/groupware systems for WFP, and installation, testing and migration.
32. Since the start of FMIP, donors have made specific contributions amounting to 8.2 million dollars. WFP has utilized 6.2 million dollars from its regular funds, as approved by the governing body. Out of the total funding available for FMIP (14.4 million dollars), eight million dollars has been committed to various initiatives.

External communications

33. The public WFP Internet Web was launched in 1996, in order to improve information exchange and coordination between WFP, its donors and other partners in the international community engaged in relief and development. Official documents, such as Executive Board documents that were previously communicated exclusively in printed form by mail, have been placed in the Web page.
34. In 1996, WFP undertook a proactive campaign in the mainstream media to raise its profile and to advocate on behalf of the hungry poor. One major endeavour for WFP was to ensure that emergencies (Iraq, Liberia, Zaire, etc.) were highlighted in the press. During the World Food Summit in November 1996, WFP briefed the international community and media on the situation and the Programme's efforts in eastern Zaire. An office was established in Japan to carry out an advocacy campaign on hunger and related issues to promote public awareness of WFP. New non-traditional funding sources are being sought. The recently established "Friends of WFP" in the United States acts as a focal point for campaigns in the private sector. Some progress has been made towards achieving the goal that public information services be fully self-financing by the end of the 1996-97 biennium. However, more extensive public awareness and fund-raising campaigns will be needed to reach the necessary level.



35. Other initiatives included the following:

- Fifteen country offices were closed.
- A separate telecommunications unit was set up in order to provide synergy in communication and information processing.
- A new Strategy and Policy Division was created, with strategic planning as one of its main functions.
- A new Management Services Division was created, consolidating scattered management service functions.
- Efforts are being made to incorporate into country agreements a provision regarding recipient governments' contributions towards local costs in the context of country programmes.
- In order to increase the cost-efficiency of procurement and reduce the costs of items purchased, blanket purchase agreement with suppliers were signed. Local purchases were strengthened by assigning procurement officers in Tanzania, in addition to Kenya, Thailand, Turkey, Uganda and Zimbabwe.
- Technical assistance was obtained from FAO and other United Nations organizations, as required, to match the changing nature of projects, shift the focus of evaluations towards emergencies and make them beneficiary-oriented. In addition, a roster of outside experts is being built up and maintained.
- Two Rapid Response Teams (RRT) were deployed in the emergency situation in the Rwanda/Zaire and Liberia regions, Somalia, Sudan, the Democratic People's Republic of Korea, and former Yugoslavia.
- Seventeen finance professionals were recruited, bringing the number of countries with professional finance personnel to 53.
- Upgradings of posts for the biennium are being implemented in 1997.
- The search for new headquarters premises continues, with a target to vacate the current building by 31 December 1997; WFP has incurred expenses for 470,000 dollars to upgrade fire and safety standards in the current building.
- Career Unified Service is being modified to take into account the new WFP functions related to emergencies, logistics, administration and finance.
- Reviews of processes relating to human resources were initiated in 1996, in order to align them with organizational change initiatives, which include decentralization of functions and decision-making processes to Regional Managers and Country Directors.
- A staff counsellor was appointed to conduct various management workshops and to provide counselling on an individual basis.
- The Office of Inspection and Investigation (OEDI) undertook 13 field inspections, and three follow-up visits. As a result, appropriate disciplinary action was taken. Procedures to improve financial management, commodity handling, and tracking and monetization were implemented.



PROGRAMME SUPPORT AND ADMINISTRATIVE EXPENDITURE

36. The original approved PSA budget of 228.9 million dollars was based on an exchange rate of 1,665 Italian lira to one United States dollar. The PSA Budget was revised on the basis of the Italian lira to dollar exchange rate approved by the FAO Conference. In the light of a lower level of operations, the biennium budget has now been reduced to 226 million dollars from a recosted budget of 233.9 million dollars. A total of 113.8 million dollars was allotted in 1996.
37. The actual PSA expenditure in 1996 was 107.4 million dollars. The approved budget and associated expenditures are summarized below and given in detail in Annex II.

| BUDGET SUMMARY BY APPROPRIATION LINES | | | | | |
|---|--------------------------|--------------------------|-----------------|----------------|-------------------------------|
| Appropriation | Original approved budget | Recosted approved budget | Allotted budget | Expenditures | Percent of allotment expended |
| <i>(in thousand dollars)</i> | | | | | |
| Headquarters | 128 029 | 131 024 | 62 010 | 59 157 | 95 |
| Country offices | 105 966 | 108 086 | 51 360 | 47 825 | 93 |
| Statutory requirements | 1 260 | 1 260 | 430 | 403 | 94 |
| Subtotal | 235 255 | 240 370 | 113 800 | 107 385 | 94 |
| Phasing-in effect and benefit from streamlining of operations | (6 342) | (6 427) | | | |
| Total | 228 913 | 233 943 | 113 800 | 107 385 | 94 |

38. Expenditures and obligations in 1996 were, in aggregate, 94 percent of annual allotments. Each object of expenditures was within the biennial budget, but some objects of expenditures exceeded the annual budget allotment. In most cases, over-expenditures in 1996 will be compensated by under-expenditures in 1997. In some cases, additional allotments will be made through a transfer from other objects within the approved budget.
39. Two of the items - telecommunications and other operating expenses - are likely to require additional allocations in 1997 to cover over-expenditures in 1996 as well as additional needs in 1997. Telecommunications include telephone, faxes, e-mail and telexes. Over-expenditure on telecommunications was primarily due to higher tariffs and wider communications with country offices. Other operating expenses include maintenance of the headquarters building and utilities and additional expenditures pertaining to third-party liability insurance worldwide.
40. One significant under-expenditure pertains to the use of consultants. Provision was made in the budget to obtain additional technical expertise needed for the preparation,



appraisal and evaluation of projects and operations. During the first year of the biennium, such services were obtained exclusively from FAO and other United Nations organizations. A portion of that provision will be available for transfer to other objects as needed in 1997.



ANNEX I

| OPERATIONAL COMMITMENTS AND EXPENDITURES | | | | | |
|---|--|------------------------------------|----------------|------------------------------------|---------------------------|
| | Undelivered value of project commitments | New projects and commitments | Expenditures | Budget adjustments ¹ | Balance of commitments |
| | 01.01.96 | 1996 | 1996 | 1996 | 31.12.96 |
| | (a) | (b) | (c) | (d) | (e) |
| <i>(in million dollars)</i> | | | | | |
| Development and quick-action projects | | | | | |
| Commodities ² | 870.8 | 134.7 | 231.6 | (4.0) | 769.9 |
| Transport and related costs | 185.4 | 25.7 | 29.0 | (11.9) | 170.2 |
| LTSH | 28.1 | 9.5 | 17.7 | 20.3 | 40.2 |
| Direct support costs | | 5.3 | 0.7 | 40.5 | 45.1 |
| Indirect costs | | 23.0 | | 119.5 | 142.5 |
| Subtotal | 1 084.3 | 198.2 | 279.0 | 164.4 | 1 167.9 |
| Protracted Relief Operations | | | | | |
| Commodities ² | 148.1 | 149.9 | 155.6 | (8.3) | 134.1 |
| Transport and related costs | 45.8 | 36.0 | 28.2 | (21.7) | 31.9 |
| LTSH | 81.7 | 52.2 | 57.8 | (14.2) | 61.9 |
| Direct support costs | | 30.7 | 2.8 | (12.9) | 15.0 |
| Indirect costs | | 18.5 | | (1.3) | 17.2 |
| Subtotal | 275.6 | 287.3 | 244.4 | (58.4) | 260.1 |
| Emergency Operations | | | | | |
| Commodities ² | 187.5 | 276.4 | 297.1 | (87.0) | 79.8 |
| Transport and related costs | 66.0 | 53.8 | 44.1 | (56.8) | 18.9 |
| LTSH | 116.1 | 112.4 | 103.5 | (80.7) | 44.3 |
| Direct support costs | | 33.6 | 10.8 | (6.5) | 16.3 |
| Indirect costs | | 20.2 | | (10.7) | 9.5 |
| Subtotal | 369.6 | 496.4 | 455.5 | (241.7) | 168.8 |
| Totals | 1 729.5 | 981.9 | 978.9 | (135.7) | 1 596.8 |
| Special Operations³ | | | 60.8 | | |
| Bilateral and others | | | 37.6 | | |
| Programme Support and Administration | | | 107.4 | | |
| TOTAL EXPENDITURES | | | 1 184.7 | | |

¹ Budget adjustments include incorporation of direct and indirect costs, as well as application of the current commodity and transport rates for outstanding balance of commitments (OBC) of volume.

² Including purchases.

³ Includes Special Emergency Operations from 1995.



ANNEX II

PSA BUDGET SUMMARY BY OBJECT OF EXPENDITURES

| | 1996-97 Approved budget | 1996-97 Recosted budget | 1996 Budget allotment | 1996 Expenditures and obligations | 1996 Expenditure as a percentage of allotment |
|--|-------------------------------|-------------------------------|-----------------------------|--|--|
| <i>(in thousand dollars)</i> | | | | | |
| A. HEADQUARTERS | 128 021 | 131 02 | 62 01 | 59 157 | 95 |
| Staff cost | 86 321 | 89 19 | 42 67 | 39 431 | 92 |
| Overtime | 502 | 501 | 226 | 259 | 115 |
| Consultants | 4 831 | 4 80 | 2 16 | 1 221 | 56 |
| Travel | 3 831 | 3 83 | 1 72 | 1 828 | 106 |
| Books and periodicals | 105 | 130 | 58 | 78 | 134 |
| Information and publications | 3 251 | 3 25 | 1 46 | 1 199 | 82 |
| Documents/Meetings | 2 401 | 2 40 | 1 08 | 1 041 | 96 |
| Training | 2 721 | 2 72 | 1 22 | 1 036 | 84 |
| Communications | 3 581 | 3 58 | 1 61 | 2 195 | 136 |
| MIS/Computer | 5 061 | 5 06 | 2 28 | 2 689 | 118 |
| Other operating expenses | 5 161 | 5 16 | 2 32 | 3 363 | 145 |
| Services from FAO | 6 291 | 6 42 | 3 21 | 3 186 | 99 |
| Services from other United Nations organizations | 3 941 | 3 94 | 1 97 | 1 631 | 83 |
| B. COUNTRY OFFICES | 105 961 | 108 08 | 51 36 | 47 825 | 93 |
| Staff costs | 82 421 | 84 54 | 40 77 | 37 975 | 93 |
| Local operating costs | 23 541 | 23 54 | 10 59 | 9 850 | 93 |
| C. STATUTORY REQUIREMENTS | 1 261 | 1 26 | 430 | 403 | 94 |
| External Audit | 460 | 460 | 230 | 100 | 43 |
| Contributions to other United Nations organizations | 400 | 400 | 400 | 303 | 152 |
| Contingencies | 400 | 400 | | | |
| TOTALS | 235 251 | 240 37 | 113 80 | 107 385 | 94 |
| Phasing-in effect and benefit from streamlining of operations | (6 341 | (6 42 | | | |
| GRAND TOTALS | 228 911 | 233 94 | 113 80 | 107 385 | 94 |



