ANNEX III

Critical corporate initiatives – concept notes

1. Since 2015, WFP has used critical corporate initiatives (CCIs) to strengthen its programming and its operational and administrative capacity to fulfil its mission and deliver value for money. CCIs are one-off in nature and are not covered by regular programme support and administrative (PSA) funding; should not be related to a single project; require predictable, often multi-year, funding; are unlikely to generate sufficient directed contributions from donors; and focus on organizational change. The PSA equalization account and the unearmarked portion of the General Fund are the main funding sources for CCIs.

2. Seven CCIs are proposed for 2027, comprising three new initiatives and four ongoing ones. The new CCIs have a combined multi-year budget of USD 12.5 million, of which approximately USD 8.5 million is planned for 2027, as presented in table A.III.I. Among the ongoing CCIs, WFP proposes an additional allocation of USD 10.0 million under its digital business transformation plan to finance a new deliverable aimed at scaling up AI use cases throughout its operations. WFP also proposes extending the IPSAS implementation CCI through 2027, with an additional allocation of USD 4.4 million to complete both the originally approved and new deliverables under the initiative. This annex presents the expected results, activities, implementation plans, budgets and key performance indicators for all the proposed CCIs for 2027.

Figure A.III.1: Total multi-year budget of critical corporate initiatives (*USD million*)

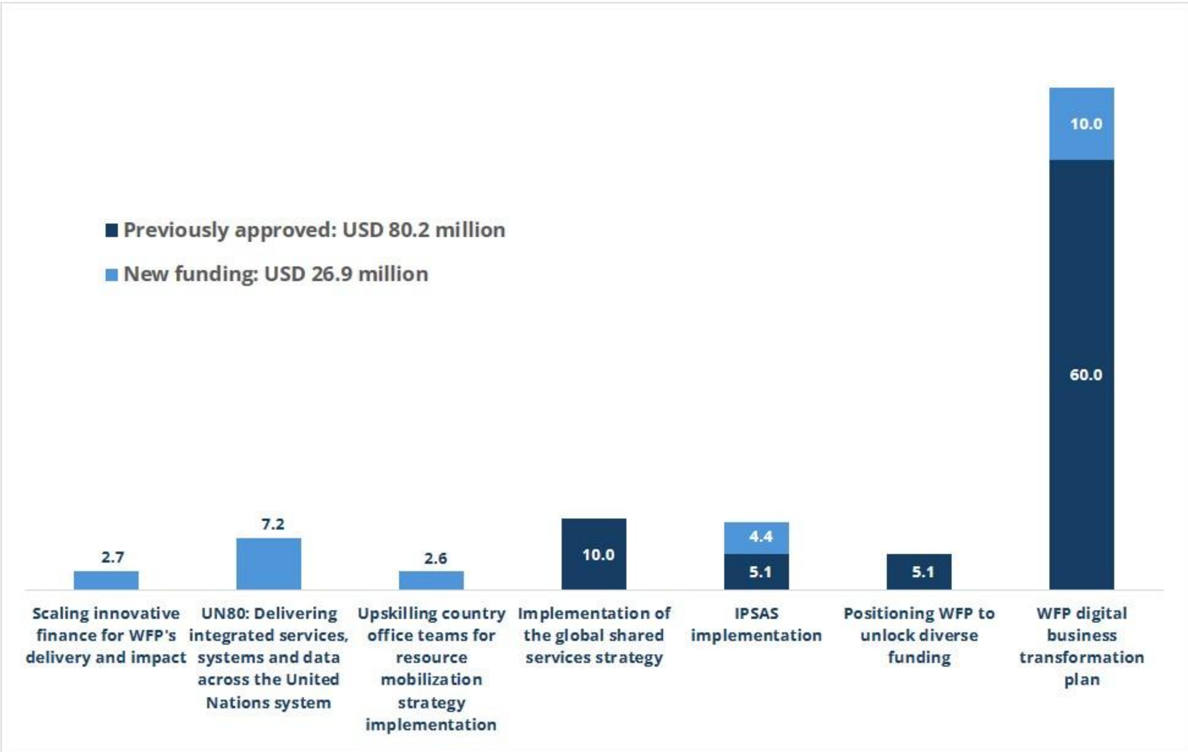

TABLE A.III.1: CRITICAL CORPORATE INITIATIVES PROJECTED EXPENDITURES (*USD million)*						
CCI title	**Duration**	**Cumulative until June 2026***	**July–December 2026**	**2027**	**2028**	**Total**
New CCIs						
Scaling innovative finance for WFP's delivery and impact	2027–2028	-	-	1.35	1.35	**2.70**
UN80: Delivering integrated services, systems and data across the United Nations system	2027–2028	-	-	5.89	1.31	**7.20**
Upskilling country office teams for resource mobilization strategy implementation	2027–2028	-	-	1.30	1.30	**2.60**
Subtotal		**-**	**-**	**8.54**	**3.96**	**12.50**
Ongoing CCIs						
WFP digital business transformation plan**	2026–2028	8.07	10.15	32.66	19.12	**70.00**
Implementation of the global shared services strategy	2026–2028	0.4	2.04	4.77	2.79	**10.00**
IPSAS implementation	2025–2027	3.99	0.33	5.18	-	**9.50**
Positioning WFP to unlock diverse funding	2025–2027	2.83	0.94	1.33	-	**5.10**
Subtotal		**15.29**	**13.46**	**43.94**	**21.91**	**94.60**
Total		**15.29**	**13.46**	**52.48**	**25.87**	**107.10**

* Estimated unaudited cumulative expenditures since the start of each CCI, including open commitments.

** Total funding of USD 70 million includes the funds from the PSA equalization account and does not include USD 20 million from partners' contributions and the Capital Budgeting Facility.

Scaling innovative finance for WFP's delivery and impact

Summary			
Lead department/ division	Chief Financial Officer Division	**Budget for Board approval**	**USD 2.70 million**
Participating division(s)	Innovation Service, Legal Office, Programme	**CCI lifespan**	**Multi-year** 2027–2028
Links to management results	MR1: Strategic direction and management (9%) MR3: Influential advocacy and communications for effective partnerships and resource mobilization (91%)		

Overview

3. Innovative finance is a key enabler of WFP's strategic plan for 2026–2029 and an integral component of the resource mobilization strategy for 2026–2029, which sets a target of USD 1 billion mobilized and catalysed through innovative finance. WFP has developed a pipeline of innovative finance opportunities of up to USD 735 million, spanning debt swaps and capital market solutions, structured solutions, disaster risk financing and selective exploratory instruments. This CCI proposes an investment of USD 2.7 million over two years (2027–2028) to build WFP's capability in executing innovative finance transactions, converting the innovative finance pipeline into executed transactions that directly support country offices, country strategic plans (CSPs) and WFP's operational delivery on the ground.

4. WFP has strengthened its organizational readiness through the "Fit for future in a changed funding landscape" CCI, and improved its positioning and engagement with partners through the "Positioning WFP to unlock diverse funding" CCI. A remaining bottleneck is WFP's execution capacity: fragmented and insufficient technical capacity, inconsistent decision-making and screening of transactions, limited development and conversion of innovative finance pipelines, and the absence of an institutionalized corporate model that systematically identifies, structures, approves and closes high-potential innovative finance transactions across WFP's portfolio of innovative finance opportunities, especially in support of country offices. This CCI therefore complements past and ongoing initiatives.

5. This CCI is focused on execution – closing more transactions, faster and at lower cost – through three linked deliverables: the creation of an innovative finance pipeline, and its conversion into transactions and net new funding; the enablement of country offices through country-level action plans and technical support and training from headquarters; and the operationalization of the corporate innovative finance operating model and the WFP Innovative Financing Facility. Supported transactions will include debt swaps and capital market solutions, structured solutions – blended finance, co-financing, results-based finance – innovative climate and disaster risk financing, and selective exploratory instruments, subject to compliance with governance and risk screening. By the end of 2028, WFP will operate a repeatable delivery model – with more transactions reaching execution, shorter cycle times and lower costs per transaction, priority country offices supported and trained, and a functioning innovative financing facility.

Efficiency gains and return on investment

6. The return on investment for this CCI is direct and measurable: a USD 2.7 million investment will ultimately enable an innovative finance pipeline of up to USD 735 million to be converted into executed transactions. Converting even 10–20 percent of the current pipeline – of approximately USD 74–147 million – would represent a leverage multiple of between 27 and 54 times the CCI investment. The targets under the respective KPI are within this range, at USD 60 million mobilized and USD 60 million catalysed by the end of 2028. Returns will be

realized through the funding mobilized for WFP operations from executed transactions; the financing catalysed for programme countries and partners in support of food security, nutrition, resilience and shock response operations; improved conversion of pipelines into transactions; faster transaction development cycles; and lower cost per transaction, enabled by standardized tools, processes and repeatable models.

7. A framework for the realization of benefits will track the transactions closed, the funding mobilized and catalysed, the leverage ratios, the conversion rates, the development timelines, and the number of country offices with active action plans and trained personnel. Opportunities will be pursued based on the feasibility of realizing measurable returns, and alignment with WFP's mandate and risk appetite, under a governance and risk management framework led by the Chief Financial Officer (CFO) Division. Beyond financial returns, the CCI will also result in durable institutional capabilities for WFP: a prioritized pipeline linked to CSPs; country-level action plans for priority country offices; a standardized governance and support model for transactions; a trained cadre of personnel at headquarters and in country offices; a clear framework for deployment of the Innovative Financing Facility; and replicable tools and models that can be scaled across countries.

Management and implementation approach

8. The CCI will be led by the CFO Division overseeing proper utilization of the budget to achieve the CCI's objectives. Day-to-day implementation will be coordinated by the innovative finance team, working with participating divisions, including the innovation team, who will work on structured solutions; venture, impact and inclusive finance; the development of, and partnering on, pipelines; and innovative disaster risk and prearranged finance. The programme climate and resilience service will provide expertise in disaster risk financing and innovative climate finance, and the legal team will provide the cross-cutting legal support for the structuring, negotiation and execution of transactions. Cross-functional coordination will be anchored on the corporate innovative finance operations team and the steering committee, with clear roles for technical leads at headquarters, and country offices' ownership of country pipelines.

9. Funding will follow a phased approach: 50 percent will be disbursed in 2027, with the balance released in 2028 subject to satisfactory performance against agreed milestones. In 2027, the governance and prioritization framework will be operational, the first cohort of priority country office action plans will be approved, training will be launched, and the initial catalytic deployments will be made. In 2028, repeatable transaction models and toolkits will be reused in country offices, pipeline conversion will accelerate, and portfolio monitoring will be fully operational. Country offices will be engaged throughout, in close coordination with the country office support hub under the Partnerships and Innovation Department. The CCI is a time-bound, two-year investment that will not create a permanent dependency on CCI funding: by the end of 2028 the tools, governance, transaction processes, action plans and employees' capacity will be institutionalized within regular corporate processes, with a mid-term sustainability review determining which capabilities are sustained through cost recovery, and which through partners' contributions, advisory fees or reimbursable service arrangements. There are no technology-related costs for this CCI beyond standard staff-related IT costs.

Deliverables

TABLE A.III.2: BUDGET BY DELIVERABLE, 2027–2028 *(USD million)*			
Deliverable	**2027**	**2028**	**Total**
Deliverable 1: Innovative finance pipeline originated and converted into transactions and net new funding	0.79	0.76	**1.55**
Deliverable 2: Country offices enabled to identify, design and execute innovative finance transactions	0.23	0.30	**0.53**
Deliverable 3: Corporate innovative finance operating model and Innovative Financing Facility operationalized	0.33	0.29	**0.62**
Total	**1.35**	**1.35**	**2.70**

Deliverable 1: Innovative finance pipeline originated and converted into transactions and net new funding

10. This deliverable focuses on accelerating the origination, structuring, approval and execution of innovative finance transactions that mobilize and catalyse additional resources for CSPs and WFP's operations. Through dedicated support for transactions, partnership development and structured pipeline management, WFP will convert high-potential opportunities into executed transactions with priority innovative finance mechanisms, including debt swaps, structured solutions, disaster risk financing and other approved instruments.

Deliverable 2: Country offices enabled to identify, design and execute innovative finance transactions

11. This deliverable strengthens country offices' ability to originate and advance innovative finance opportunities by providing targeted technical support, country-level innovative finance action plans, assistance for transaction design, and structured training for country office personnel, delivered through targeted workshops and corporate learning modules. The objective is to build a pipeline of country-driven opportunities aligned with CSPs, while equipping colleagues at global headquarters and in the field with the knowledge and tools required to identify, develop and implement innovative finance transactions.

Deliverable 3: Corporate innovative finance operating model and Innovative Financing Facility operationalized

12. This deliverable establishes the governance, processes, tools, risk management framework and catalytic financing facility required to systematically identify, prioritize, support, approve and monitor innovative finance opportunities across WFP. The result will be a repeatable corporate operating model that enables country offices and headquarters to originate and execute innovative finance transactions more efficiently and at scale.

Key performance indicators

TABLE A.III.3: KEY PERFORMANCE INDICATORS BY DELIVERABLE*			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Deliverable 1: Innovative finance pipeline originated and converted into transactions and net new funding			
Total financing mobilized through innovative finance transactions supported by the initiative	N/A	USD 33 million	USD 60 million
Total financing catalysed through innovative finance transactions supported by the initiative, including co-financing and leveraged financing	N/A	USD 33 million	USD 60 million
Percentage of legal support requests from the CFO Division and the innovative finance operations team completed within agreed service timelines	N/A	100%	100%
Number of innovative finance transactions signed – legally executed financing agreements across debt swaps, structured and blended finance, disaster risk financing and other approved instruments	N/A	11	16
Deliverable 2: Country offices enabled to identify, design and execute innovative finance transactions			
Number of country office innovative finance action plans finalized	N/A	8	12
Number of country office-originated transaction proposals submitted to the Innovative Financing Facility for funding consideration	N/A	12	15
Number of country offices supported in designing, structuring or implementing an innovative finance transaction, from opportunity assessment through to signed financing agreement	N/A	8	12
Number of headquarters and country office staff trained on innovative finance through targeted workshops and the corporate online learning module	N/A	100	200
Deliverable 3: Corporate innovative finance operating model and Innovative Financing Facility operationalized**			
Leverage achieved on catalytic funding deployed (USD mobilized and catalysed per USD 1 of Innovative Financing Facility funding)	N/A	2x	3x
Number of opportunities reviewed through the Innovative Financing Facility governance process (country office and headquarters)	N/A	15	18
Cumulative amount of the Innovative Financing Facility deployed	N/A	USD 10 million	USD 13 million

* Except where expressed as a percentage or a ratio, targets are cumulative: the 2028 column shows the position at the end of the initiative. KPI targets under deliverable 1 cover all the innovative finance transactions supported by the initiative and are therefore larger than those financed through the Innovative Financing Facility alone; the deliverable 3 targets for the facility are consistent with the business case presented in annex V of this management plan.

** Contingent on the Board's approval of the USD 15 million allocation requested from the unearmarked portion of the General Fund, as part of this management plan.

UN80: Delivering integrated services, systems and data across the United Nations system

Summary			
Lead department/ division	Programme Operations Department	**Budget for Board approval**	**USD 7.2 million**
Participating divisions in 2026	Programme, Management Services, Supply Chain and Delivery	**CCI lifespan**	**Multi-year:** 2027–2028
Links to management results	MR2: Efficient, effective and evidence-based business services (83%) MR3: Influential advocacy and communications for effective partnerships and resources mobilization (17%)		

Overview

13. In today's increasingly complex operating environment, the Secretary-General's UN80 reform initiative and the Inter-Agency Standing Committee’s humanitarian reset are responding to demands from Member States and donors for a United Nations that delivers faster, more efficiently and with stronger accountability. With humanitarian needs rising and resources under increasing pressure, sustaining the momentum behind these reforms is increasingly important. To maximize the impact of limited resources, the United Nations system must operate as a more coherent and integrated whole, supported by shared services, interoperable systems, stronger analytical capabilities and reduced duplication.

14. As the United Nations’ largest humanitarian agency, WFP plays a central role in shaping and delivering these reforms. Beyond delivering humanitarian assistance at scale, WFP also provides critical common services, operational platforms and technical capabilities that support the wider humanitarian community. Through its leadership in areas such as supply chains, cash assistance, identity assurance for strengthened identity verification, common services and humanitarian analytics, WFP is uniquely positioned to translate reform objectives into practical operational capabilities that benefit its own programmes and the wider United Nations system.

15. This CCI brings together six complementary deliverables that strengthen integrated supply chains, cost-efficient cash delivery, identity assurance, common back offices, common services, and interoperable data, analytics and accountability systems. Together, these investments will reduce fragmentation, improve efficiency, strengthen accountability and support more coordinated humanitarian action, positioning WFP at the forefront of efforts to build a more integrated, efficient and accountable United Nations system under the UN80 initiative.

Efficiency gains and return on investment

16. The CCI will generate efficiency gains through the integration of systems, the consolidation of services, strengthened assurance mechanisms and reduced duplication across WFP and the wider United Nations system. Together, the deliverables are designed to improve operational efficiency, reduce administrative effort, improve service management, increase transparency and accountability, and enable a greater share of available resources to reach the delivery at the frontline. The CCI is also expected to strengthen cost recovery opportunities where WFP provides services to other entities.

17. Under deliverable 1, efficiency gains will be realized through common platforms for service requests, tracking and reporting that avoid potential duplication between agencies, streamline service delivery, and strengthen the visibility and auditability of interagency

supply chain services. By leveraging common platforms and processes, WFP can improve resource utilization, reduce the costs associated with maintaining separate solutions, and create opportunities for sharing future maintenance and enhancement costs as the platforms are increasingly adopted by agencies.

18. Under deliverable 2, WFP will establish the analytical foundation that will enable it to better understand and address cost variability across its global cash portfolio. An improvement of 2–3 percent in efficiency in the cash transfer portfolio would allow tens of millions of dollars to be redirected to beneficiaries every year. The CCI will also support the enhancement of a corporate benchmark for cost-efficient cash delivery, and will strengthen WFP's positioning as a provider of efficient cash services.

19. Under deliverable 3, the scaling of solutions for photo-based deduplication and AI-enabled anomaly detection is expected to reduce programme losses, manual workloads and compliance costs while strengthening assurance in relation to the delivery of assistance. Evidence from early adopters is already demonstrating significant value: photo-based deduplication in the Niger was found to be approximately 65 percent more cost-effective than fingerprint-based deduplication, with projected savings of USD 6.3 million over five years; and photo-based deduplication in Mali helped WFP to avoid an estimated USD 430,000 in duplicated assistance in 2025 alone. Pilot implementation of AI-enabled anomaly detection in Somalia generated validated savings of USD 1.7 million while significantly reducing the time required for integrity reviews carried out by personnel.

20. Under deliverables 4 and deliverable 5, efficiency gains will be achieved through the consolidation of parallel administrative support functions and the expansion of shared services. The CCI is expected to generate an estimated USD 2 million in annual cost savings and increased cost recovery through the introduction of scaled common services, while common back offices are expected to reduce transaction costs through the increased integration of arrangements for managing human resources, finance, procurement, administration and IT support. As shared services mature, the opportunities for sharing investments and costs will be explored.

21. Under deliverable 6, efficiency gains will be achieved through stronger shared capabilities in analytics, enhanced data interoperability, and reduced duplication among humanitarian actors. The modernization and automation of analytical tools, including integrated context analysis, are expected to generate savings of USD 50,000–100,000 per assessment report, with potential annual savings totalling up to USD 1 million.

Management and implementation approach

22. The two-year CCI will be managed as an integrated reform package under the leadership of the Programme Operations Department, and comprises six deliverables led by dedicated teams. Department-level oversight will ensure strategic alignment across the deliverables, coordinated implementation among participating divisions, and the effective and timely utilization of available resources. Complementing the Global shared services strategy CCI, which focuses on expanding and optimizing WFP's internal corporate shared services, this initiative focuses on strengthening interagency integration under the UN80 initiative.

23. Implementation will build on existing platforms, service models and country-level experience to accelerate the delivery of UN80 reform objectives. Country and regional offices will be engaged throughout implementation to ensure that solutions are focused on the field and responsive to operational requirements.

24. Sustainability has been incorporated into the design of each deliverable from the outset. The CCI is focused on upfront investments in strengthening platforms, processes and capabilities, rather than establishing a permanent increase in operating costs. The CCI will prioritize the institutionalization of new capabilities, strengthened governance

arrangements, and cost-recovery mechanisms, where appropriate, ensuring that benefits continue beyond the CCI period without requiring ongoing funding.

Deliverables

TABLE A.III.4: BUDGET BY DELIVERABLE, 2027–2028 *(USD million)*			
Deliverable	**2027**	**2028**	**Total**
Deliverable 1: Integrated inter-agency supply chain systems	0.90	-	**0.90**
Deliverable 2: Cash leadership and cost-efficient cash delivery and services	0.70	-	**0.70**
Deliverable 3: Identity assurance	0.50	0.34	**0.84**
Deliverable 4: Common back offices	0.11	0.10	**0.21**
Deliverable 5: Scaling common services	0.88	0.87	**1.75**
Deliverable 6: Interoperable data, analytics and evidence	2.80	-	**2.80**
Total	**5.89**	**1.31**	**7.20**

Deliverable 1: Integrated inter-agency supply chain systems

25. The integrated United Nations supply chain initiative is a flagship UN80 reform designed to replace fragmented, duplicative supply chain arrangements with a coherent, systemwide operating model. The initiative brings together agencies with different comparative advantages so as to deliver integrated procurement, global transport and storage, and in-country logistics throughout the United Nations system, building on existing platforms that support common supply chain services for participating agencies.

26. Under this deliverable, WFP will upgrade the United Nations system booking hub and the relief item tracking application (RITA)[1] so as to provide a professional interagency interface for managing service requests, tracking, reporting, invoicing, and the visibility and auditability of humanitarian supply chain operations. The United Nations system booking hub has been endorsed by six participating agencies – the United Nations Department of Operational Support, the International Organization for Migration, the Office of the United Nations High Commissioner for Refugees, the United Nations Children's Fund, the Office for the Coordination of Humanitarian Affairs (OCHA) and WFP – as the common client-facing service request platform, while RITA is being enhanced in preparation for integration into the United Nations system booking hub, and global roll-out. This will strengthen existing systems, improve interagency connectivity, visibility and coordination, and reduce reliance on fragmented tools and manual workarounds, while giving partners and Member States clearer visibility of service performance.

Deliverable 2: Cash leadership and cost-efficient cash delivery and services

27. WFP delivers one of the largest cash transfer portfolios in the humanitarian system. It reaches tens of millions of people each year, has mature cash assurance standards already in place, and is widely recognized throughout the sector. However, the cost of delivering cash assistance varies significantly among operations, highlighting the need for greater insight into the structural and contextual factors that drive efficiency and cost performance. Under this deliverable, WFP will establish the analytical, strategic and governance foundations for more cost-efficient cash delivery. This will include analysing the drivers of

[1] The RITA system is used to monitor, manage and track the distribution, movement and inventory of humanitarian relief supplies, from procurement to delivery to beneficiaries.

cash transfer costs, developing pragmatic benchmarks, clarifying the demand-driven services that WFP offers to other United Nations entities, partners, governments and international financial institutions (IFIs), and strengthening internal governance and the cross-functional pathways for the coordination and escalation of cash-related decisions.

Deliverable 3: Identity assurance

28. WFP manages data on the identities of 150 million people, which it collects in crisis situations where formal identification is often unavailable and data quality challenges are common. In these environments, data errors can result in the exclusion of eligible beneficiaries, the provision of duplicate assistance, and heightened exposure to reputational risk and audit issues. Manual controls struggle to keep pace with the scale and complexity of digital operations. Under this deliverable, WFP will integrate proven identity assurance controls at scale into its systems and operations, including AI-enabled anomaly detection and photo-based deduplication. The aim is to detect and prevent duplication and inclusion errors, and to flag any emerging patterns in beneficiary or transfer data that may indicate a high risk of fraud, earlier in the delivery cycle, enable employees to focus their review efforts on high-risk cases, and provide consistent, explainable assurance outputs that strengthen operational decision-making and accountability.

Deliverable 4: Common back offices

29. As the United Nations system seeks to direct more resources to frontline delivery, common back offices have emerged as a key component of the UN80 reform agenda. By consolidating administrative and support functions across agencies, common back offices offer a practical mechanism for reducing duplication, strengthening coordination and improving the efficiency of country-level operations. Under this deliverable, WFP will provide country offices with targeted support in operationalizing common back offices as a default shared-service model, where appropriate. This will support the transition to more integrated back office services, strengthen the coordination carried out through resident coordinator and/or humanitarian coordinator structures, and help to realize the efficiency gains envisioned under the UN80 initiative.

Deliverable 5: Scaling common services

30. WFP is a leading provider of common services for the United Nations system, leveraging its operational footprint, infrastructure and service delivery capabilities to support partners in a wide range of settings. As the UN80 initiative places renewed emphasis on shared services as a means of improving efficiency and reducing costs, there is an opportunity to scale these proven models and strengthen WFP’s role as a system-wide service provider. Under this deliverable, WFP will scale its role as a system-wide common service provider for fleet, mobility, facilities, engineering, assets and administrative services. The deliverable will support country offices in strengthening engagement with United Nations country teams and operations management teams, expanding service-level agreements and mutual recognition arrangements, and using the United Nations system service hub as a single digital entry point for obtaining services.

Deliverable 6: Interoperable data, analytics and evidence

31. As humanitarian actors face increasing pressure to deliver greater impact with constrained resources, there is a growing need for shared data, stronger analytical capabilities, and more interoperable systems throughout the humanitarian community. Aligned with the UN80 agenda, these capabilities are essential in strengthening evidence-based decision-making, improving targeting, programme design and community feedback mechanisms, and enabling more coordinated and accountable humanitarian action.

32. Under this deliverable, WFP will strengthen country-facing support through enhanced data, analytics and accountability systems that underpin programme delivery, operational excellence and inter-agency collaboration. This includes strengthening inter-agency community feedback and accountability mechanisms, advancing data standards and interoperability, enhancing geospatial information management, and developing analytical tools that support targeting, programme design and transitions from emergency assistance to resilience and self-reliance activities. Where these systems involve personal data or identity-related information on the people assisted by WFP, they will be supported by common standards, clear governance frameworks, and risk-informed guidance to ensure that interoperability efforts deliver operational value. Together, these investments will reduce fragmentation, strengthen collective analysis, and improve the quality of evidence available for operational and strategic decision-making.

Key performance indicators

TABLE A.III.5: KEY PERFORMANCE INDICATORS BY DELIVERABLE			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Deliverable 1: Integrated inter-agency supply chain systems			
Number of partner agencies using the United Nations system booking hub and/or RITA for operational service requests	0	3	6
Deliverable 2: Cash leadership and cost-efficient cash delivery and services			
Amount of each donated dollar transferred directly to beneficiaries through unrestricted, unconditional cash assistance	64–89 cents/dollar*	≥80 cents/dollar	≥85 cents/dollar
Deliverable 3: Identity assurance			
Number of country offices adopting photograph-based deduplication solutions	5	10	20
Number of country offices operationalizing AI-based anomaly detection solutions	0	3	8
Percentage of planned operational guidance, standard operating procedures and training products developed and issued to country offices	0	50%	100%
Number of technical support missions and capacity-building engagements delivered to country offices	0	5	10
Deliverable 4: Common back offices			
Number of countries where United Nations entities and/or other partners adopt common back offices as either the provider or the recipient of services	1	4	10
Percentage of planned guidance, engagement and training support packages that support engagement with the Resident Coordinator Office, the Development Coordination Office and service users delivered to country offices	0	40%	100%
Common back office-related technical support missions and webinars and capacity building engagements delivered to country offices	1	5	10

TABLE A.III.5: KEY PERFORMANCE INDICATORS BY DELIVERABLE			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Deliverable 5: Scaling common services			
Number of partner agencies using the United Nations system services hub	3	5	8
Number of technical support missions, webinars and capacity-building activities that support the scale-up of common services delivered to country offices	0	5	10
Deliverable 6: Interoperable data, analytics and evidence			
Number of country offices testing or using the AI-enabled toolkit	0	5	TBC
Number of country offices supported in providing corporate interagency community feedback mechanism services	0	3	TBC
Number of country offices supported when collaborating on inter-agency interoperability initiatives that involve personal data	1	3	TBC

TBC = to be confirmed.

* The baseline reflects the range across operations, not a portfolio average. Targets are expressed as minimum thresholds to be achieved by each operation rather than overall averages.

Upskilling country office teams for resource mobilization strategy implementation

Summary			
Lead department/ division	Public Partnerships Division	**Budget for Board approval**	**USD 2.60 million**
Participating divisions in 2026	Private Partnerships	**CCI lifespan**	**Multi-year:** 2027–2028
Link to management results	MR3: Influential advocacy and communications for effective partnerships and resource mobilization (100%)		

Overview

33. This CCI will help WFP to adapt to an increasingly constrained and rapidly evolving operating environment by strengthening country-level resource mobilization. It will build the capacity for sustainable fundraising and partnerships in country offices, reduce reliance on centralized support, and enable teams to respond more effectively to local opportunities for protecting, growing and diversifying funding. In line with the resource mobilization strategy for 2026–2029, it will integrate public sector, private sector, innovative finance and other relevant funding opportunities in a coherent resource mobilization portfolio.

34. Previous and ongoing initiatives have strengthened WFP's corporate positioning, tools and support mechanisms. This CCI complements those investments by addressing the remaining capacity and execution gaps at the country level, anchoring implementation of the resource mobilization strategy closer to operations, while maintaining corporate guidance, risk oversight and quality assurance. It will combine practical learning, simplified processes, digital solutions and targeted support for the development and advancement of locally driven funding opportunities. Delivery will draw on the complementary expertise of cross-functional teams, while ensuring that lessons from the provision of support to country offices inform the learning, guidance and digital solutions developed.

Efficiency gains and return on investment

35. The CCI is expected to generate up to USD 130 million in potential value by strengthening country offices' capacity to develop and advance funding opportunities, addressing the bottlenecks in partnership processes and generating efficiency gains through automation and time savings.

36. Targeted investments will help country offices to advance priority opportunities, from the identification phase towards the engagement of partners and the completion of proposals and agreements. In parallel, simplified workflows, reusable guidance, and AI-enabled solutions will reduce manual efforts, delays and the need for repeated revisions in gathering partner insights, proposal development, due diligence processes, reporting and forecasting. This will reduce reliance on repetitive support from headquarters and will free staff time for higher-value activities, including partner engagement and opportunity development.

37. Returns on investment will be monitored in terms of the number and value of opportunities advanced, proposals submitted and agreements concluded with CCI support. Efficiency gains will be assessed through time savings, reduced effort and an improved experience for users in selected partnership processes, based on baselines established at the start of CCI implementation

Management and implementation approach

38. The implementation of the CCI will be led by the Public Partnerships Division and will bring together various teams from the partnerships and programme departments. Drawing on its connections in global headquarters and country offices, the Partnerships and Innovation Division's country office support hub will play a central role in translating country offices' priorities into targeted support. It will facilitate access to relevant expertise, coordinate learning and peer exchange, support the development of practical tools, consolidate feedback from the field, and promote the replication of effective approaches across regions.

39. Corporate learning resources on partnerships will be aligned with those on programmes, including through joint modules that ensure coherence and synergies between functions. Collaboration with the CFO Division will connect capability development initiatives for country offices with the Scaling innovative finance for WFP delivery and impact CCI, enabling the integration of relevant innovative finance opportunities into broader resource mobilization portfolios for country offices. Digital enhancements will be developed with the innovation team and the owners of relevant business processes and technology.

40. Implementation will be driven from the field. Country offices will identify priority capability gaps, process constraints and funding opportunities, while teams from global headquarters provide targeted expertise, quality assurance and enabling support. Country offices' investments will be in line with WFP's strategic plan and operational priorities. Guidance will promote collaboration on developing complementary approaches and jointly pursuing opportunities with governments, IFIs, other United Nations entities and other relevant actors, where appropriate. Learning, guidance and digital solutions will be tested through experience in country offices, with feedback from the field and evidence from implementation informing continuous improvement and wider roll-out.

Deliverables

TABLE A.III.6: BUDGET BY DELIVERABLE, 2027–2028 *(USD million)*			
Deliverable	**2027**	**2028**	**Total**
Deliverable 1: Enable country offices to execute the resource mobilization strategy effectively through skills, simplified processes and digital solutions	0.74	0.74	**1.48**
Deliverable 2: Enable country offices to design and pursue local diversified funding opportunities	0.56	0.56	**1.12**
Total	**1.30**	**1.30**	**2.60**

Deliverable 1: Enable country offices to execute the resource mobilization strategy effectively through skills, simplified processes and digital solutions

41. Under deliverable 1, WFP will develop modular learning pathways for country office leadership, partnerships personnel and cross-functional teams, combining practical modules, experience from ongoing cases, and peer exchange. Learning resources on partnerships will be developed in coordination with learning on programmes, in close coordination with the Programme Division's staffing coordination and capacity service, including through joint modules that ensure coherence, complementarity and synergies between functions.

42. Selected partnership processes will be simplified through clearer workflows, and a comprehensive partnerships manual will bring together practical guidance, templates and work aids that cover all stages in the partnership journey, from research on and engagement with partners, to proposal development, negotiation, due diligence, contracting, grant

management and reporting. Resources will be integrated into existing corporate knowledge and learning platforms.

43. Existing digital systems will be enhanced with targeted automation and AI-enabled functionality for generating insights into partnerships, analysing documents, developing proposals, reporting, forecasting and providing access to corporate knowledge. These enhancements will be developed in close coordination with the innovation team and relevant business and technology owners, focusing on existing systems and ensuring alignment with corporate governance processes.

Deliverable 2: Enable country offices to design and pursue local diversified funding opportunities

44. Under deliverable 2, targeted field-level investments will support selected country offices in assessing their funding environments, identifying priority public and private sector partners, and pursuing specific opportunities aligned with their CSPs and operational priorities.

45. Country offices will receive targeted support for finalizing the overall application process for potential opportunities. Partnerships teams from headquarters will draw on their expertise to support the engagement of partners, the development of concept notes and proposals, due diligence processes and negotiations, while transferring capabilities to country office teams and reducing their reliance on headquarters. Approaches, templates and lessons generated from this support will be made available for adaptation across regions. Where opportunities span several country offices or categories of partner, coordinated approaches for increasing scale and reducing duplication will be promoted.

46. Deliverable 2 will build directly on the skills, guidance, simplified processes and digital solutions developed under deliverable 1. This will ensure that country offices can apply strengthened capabilities and common tools to act on existing funding opportunities, creating a clear link between institutional learning and fundraising results.

Key performance indicators

TABLE A.III.7: KEY PERFORMANCE INDICATORS BY DELIVERABLE			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Deliverable 1: Enable country offices to execute the resource mobilization strategy effectively through skills, simplified processes and digital solutions			
Number of country office personnel completing a learning pathway aligned with the resource mobilization strategy	0	40	80
Percentage of supported country offices applying at least one improved practice, process or digital solution	TBD	60%	80%
Deliverable 2: Enable country offices to design and pursue local diversified funding opportunities			
Number of country offices supported in designing or advancing funding opportunities	0	10	20
Percentage of supported country offices with at least one opportunity progressing to formal partner engagement, concept note, proposal or negotiation	0	30%	80%

WFP digital business transformation plan

Summary			
Lead department/ division	Technology Division	**Budget for Board approval**	**USD 10.00 million top up**
Participating divisions in 2026	Chief Financial Officer, Executive Board Secretariat, Management Services, Programme, Programme Cycle, Quality and Budgeting Service, Supply Chain and Delivery	**CCI lifespan**	**Multi-year:** 2026–2028
Link to management results	MR2: Efficient, effective and evidence-based business services (100%)		

Overview

47. WFP's digital business transformation plan is a strategic initiative designed to modernize the organization's digital capabilities, strengthen operational efficiency, and better align technology investments with frontline and corporate priorities. The CCI focuses on the first three years of implementation of the plan within a broader five-year transformation roadmap.

48. The plan executes strategic operational priorities through solutions focused on identity management, real-time data analytics, end-to-end monitoring, supply chain traceability, and collaboration with partners. Supplementing the approved USD 60 million multi-year budget, an additional USD 10 million will be allocated in 2027–2028 to scale up AI use cases and strengthen the foundations for AI adoption at scale, as outlined in the sections below.

49. Key transformation objectives include:

- digitizing WFP's end-to-end value chain;
- standardizing IT platforms throughout the organization and reducing duplicated local systems;
- automating processes and enabling the adoption of AI-driven tools;
- strengthening data-driven governance and integrated decision-making throughout headquarters and field operations
- aligning IT investments with strategic priorities, needs in the field, and cost-efficiency goals; and
- reducing shadow IT and improving the enterprise-wide coherence of technology.

50. With the above objectives addressing foundational digital and governance gaps, the plan will help to modernize WFP's operations, improve agility and cost-efficiency, and position WFP to become more digitally empowered and operationally responsive. In 2027, WFP will expand the initiative with a new AI-related deliverable. The proposed investment will help WFP to scale practical AI-enabled solutions that reduce administrative burdens, improve decision-making, strengthen controls and free up staff capacity, particularly in support of country offices' operations.

Progress to date

51. As of mid-2026, the focus of the CCI's portfolio of initiatives shifted from mobilization to delivery, generating clearer strategic value for WFP. With 49 active projects, 116 activities completed, and 92 percent of projects on track, the portfolio is now demonstrating stronger execution capacity and a growing contribution to operational modernization, enterprise efficiency and frontline enablement.

52. Oversight of CCI activities has been improved through clearer ownership, KPI-based performance tracking, budget transparency, and project dashboards. These mechanisms are strengthening accountability, enabling more evidence-based decision-making, and improving alignment between digital investments and organizational priorities.

53. Progress in identity management, data governance, enterprise analytics, monitoring and interoperability is establishing the digital foundations for secure, scalable and more integrated operations. These capabilities improve WFP's ability to manage beneficiary data, monitor performance, and make faster, data-driven decisions.

54. The initiative is strengthening WFP's role as a digital enabler for its own country offices, governments and partners. Field engagement through the country office experts panel, digital solutions for social protection, and the expansion of programme and monitoring platforms are improving alignment with operational needs and extending digital benefits to broader humanitarian ecosystems.

55. Investments in cybersecurity, cloud security, identity governance and "zero trust" controls[2] are reinforcing the safeguards required for sustainable transformation. These improvements strengthen compliance, reduce operational risks, and support WFP's ability to scale digital services securely.

56. Overall, the results to date show that the initiative is moving beyond project activities towards enterprise-transforming outcomes: improved governance, stronger digital foundations, increased operational efficiency, better field responsiveness, and emerging cost savings. Continued attention should focus on sustaining the momentum of delivery, sharpening project-level KPIs, and capturing the business benefits realized to demonstrate long-term value.

Efficiency gains and return on investment

57. The five-year digital business transformation plan aims to unlock up to USD 259 million in efficiencies over five years by replacing fragmented systems and manual processes with integrated digital platforms. Using funding from this CCI for the first three years of its implementation, the initiative will focus on high-impact digital solutions selected for their ability to deliver measurable efficiencies and operational transformation within the timeframe of the CCI.

58. Efficiencies are expected to begin to materialize from 2027 onwards, generating cost savings for all funding sources by replacing fragmented systems and manual processes with integrated, scalable digital solutions. The main areas where efficiencies are expected, subject to further validation through detailed business cases, include the following:

   - *Identity management* – up to USD 2.6 million in annual cost savings in CSP and corporate budgets through the implementation of a unified identity management platform. These efficiencies will be driven by reduced administrative overheads, improved accuracy and more timely delivery of assistance. By consolidating fragmented systems, enhancing fraud prevention through biometric deduplication,

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[2] Zero trust controls limit users' access to networks to the data and systems that are relevant to their respective positions.

and leveraging blockchain technology for transparency, the platform will strengthen operational effectiveness and targeting throughout WFP's operations worldwide.

- *Interoperability, end-to-end planning, monitoring and analytics* – up to USD 16.5 million a year in efficiency gains through the digitization and integration of monitoring, budgeting and planning tools. By replacing manual processes with automated workflows, the initiative will reduce duplication, accelerate reporting, improve the tracking of compliance with standards, and enable real-time decision-making for headquarters and field operations. Enhanced interoperability will support advanced analytics and AI-driven solutions, further optimizing operations and reducing the costs for all funding sources, including CSP and PSA funds.
- *Supply chain and delivery* – annual efficiencies of USD 17–23 million through the supply chain track-and-trace initiative. By automating data flows and introducing scanning technology for procurement, logistics and food safety processes and cooperating partner management, the initiative eliminates the need for manual reconciliation in all country offices and in approximately 400 warehouses, saving an estimated 400,000 hours in staff time each year and improving data accuracy and decision-making. Enhanced inventory controls and real-time tracking are expected to reduce food losses by 30–50 percent, generating additional savings of USD 9–15 million per year, while strengthening assurance to donors, partners and the people WFP serves.
- *Global services and enabling functions* – up to USD 27 million in annual savings from reduced reliance on fragmented, unofficial tools – shadow IT – improved compliance with corporate standards, audit readiness and the streamlining of users' experience throughout the organization.

Management and implementation approach

59. WFP is implementing a structured three-year phased approach to implementation, with central coordination from a dedicated team in the Technology Division. The team ensures consistency among programmes, with strategic oversight and decision-making related to funding managed by the technology investment committee, which reports to the digital business and technology committee. Implementation is informed by baseline assessments and interdependency analyses, with work in year one focused on strengthening foundational capabilities and achieving early successes, and work in years two and three accelerating delivery through coordinated, parallel workstreams.

60. The delivery model is adaptive and centred on the field, blending internal and external expertise to ensure technical strength and institutional continuity. Regional and country offices are actively engaged through the participation of several country offices in the country office experts' panel, providing feedback loops that ensure the user-centred design of systems. Governance combines oversight at each phase of implementation, with agile execution supported by a programme management office that ensures integration and coherence. Change management and capacity strengthening activities are embedded throughout, with progress tracked in a unified performance management system and reported on regularly to the technology investment committee and the digital business and technology committee.

Deliverables

TABLE A.III.14: BUDGET BY DELIVERABLE, INCLUDING EXISTING AND OTHER FUNDING SOURCES, 2027–2028 *(USD million)*			
Deliverable	**2027**	**2028**	**Total**
Deliverable 1: Identity management	3.23	3.70	**6.93**
Deliverable 2: Interoperability, end-to-end monitoring and analytics	5.30	4.51	**9.81**
Deliverable 3: Supply chain and delivery	9.15	3.13	**12.28**
Deliverable 4: Humanitarian ecosystem enablement	3.24	0.32	**3.56**
Deliverable 5: Global services and enabling functions	5.75	3.46	**9.21**
Deliverable 6: Driving "field-first" artificial intelligence at WFP *(new)*	6.00	4.00	**10.00**
Total	**32.66***	**19.12**	**51.79**

* This amount includes the approved 2027 budget of USD 22.08 million, the estimated USD 4.58 million carried forward from 2026, and a request for additional funding of USD 6.00 million for 2027.

Deliverable 1: Identity management

61. This deliverable is advancing WFP's foundational capability to manage beneficiary identities securely, consistently and at scale. Recent progress on the identity registry, corporate compliance guidance and enterprise deduplication in five country offices demonstrates a shift from design to operational enablement. Strategically, the deliverable strengthens the integrity of beneficiary data, reduces duplication risks, supports compliance with data protection standards, and creates the basis for interoperable identity services across programmes, partners and governments. By linking identity management to monitoring and the delivery of assistance, it will improve accountability, enable more reliable targeting and support faster, evidence-based decision-making in frontline operations.

Deliverable 2: Interoperability, end-to-end monitoring and analytics

62. The deliverable is strengthening WFP's ability to plan, monitor and manage operations through integrated data, analytics and performance reporting. Building on the digitization of nearly all country-level corporate results framework indicators, and the advancement of the architecture for a monitoring platform, it is creating a more coherent data environment for the management of programmes, resources and operations. The strategic outcome of this deliverable will be a stronger evidence base for decision-making, improved organizational accountability, and better visibility of programme performance in global headquarters and country offices. By connecting planning, budgeting, implementation, monitoring and feedback data, the deliverable supports more agile management of resources and improved alignment between corporate priorities and field operations.

Deliverable 3: Supply chain and delivery

63. This deliverable is generating tangible operational value by modernizing the visibility of, and planning and delivery processes for, supply chains. Projects such as track and trace, digital warehouse management, scanning technologies, QR-enabled logistics workflows, fleet data management and machine learning-enabled planning are improving transparency throughout the movement of commodities and non-food items, from origin to recipient. These capabilities reduce manual effort, improve data quality, strengthen accountability to partners and beneficiaries, and enable faster operational decision-making.

64. Strategically, the deliverable is shifting supply chain transformation from the system deployment stage to the achievement of measurable business outcomes. Analyses have identified optimization opportunities that are expected to generate approximately USD 2 million in annual savings, while improved planning and warehouse capabilities support more efficient procurement, logistics and distribution. As these solutions are scaled across operations, they will strengthen risk-informed delivery, cost efficiency and end-to-end operational assurance.

Deliverable 4: Humanitarian ecosystem enablement

65. This deliverable is expanding WFP's role as a digital enabler for governments, partners and humanitarian ecosystems. Progress in social protection initiatives in Malawi, Pakistan Rwanda and the United Republic of Tanzania, the expansion of the conditional on-demand assistance (CODA)[3] platform to an additional 50,000 beneficiaries, and enhanced digital platforms for school meal operations demonstrate growing value in the field and for partners. Strategically, this deliverable promotes interoperable, open-source and partner-facing digital solutions that strengthen collaboration, improve programme management and extend digital benefits beyond WFP's internal systems. The outcomes are greater alignment with national systems, stronger partner engagement and improved capacity to deliver assistance through shared digital infrastructure.

Deliverable 5: Global services and enabling functions

66. Under this deliverable WFP is modernizing the enabling functions for improving enterprise efficiency, compliance, security and service quality. Investments in finance, asset management, travel, workforce planning, expenditure certification and service management are reducing fragmentation, enhancing auditability and supporting more agile administrative processes. Early results from platforms such as SmartSourcing[4] and the integrated issue escalation and case management system show the potential to reduce reliance on local tools, standardize workflows and improve service delivery in country offices and corporate functions.

67. The deliverable reinforces the digital foundations needed to sustain WFP's transformation. Strengthened cybersecurity, cloud security posture management,[5] zero trust controls, identity governance and AI-enabled security operations are improving the compliance, visibility and resilience of enterprise systems. By combining process modernization with secure digital infrastructure, the deliverable promotes cost efficiency, stronger governance and safer scaling of digital services in support of frontline operations.

Deliverable 6: Driving "field-first" artificial intelligence at WFP (new)

68. This deliverable positions AI as a strategic enabler for WFP to generate greater value in its operations and management at a time when humanitarian needs increasingly exceed available resources. WFP sees significant potential for the use of AI in four value streams: increasing staff productivity; optimizing corporate and operational processes; strengthening risk and assurance; and transforming critical operational capabilities. While the technology and its economics are evolving rapidly, WFP is sufficiently advanced in its AI journey to be confident in these areas of value and in the foundational investment required to realize them at scale.

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[3] CODA is a digital platform used primarily for nutrition and health programmes. It helps to replace paper-based records with digital beneficiary registration, case management, smart cards, and mobile applications for frontline workers.

[4] SmartSourcing is WFP's new digital procurement and sourcing platform used to manage the onboarding of suppliers, tendering, contracts, and purchasing processes.

[5] "Cloud security posture management" refers to the security and compliance management tools that ensure a secure cloud environment without any vulnerabilities.

69. In 2026, seven AI use cases are already generating positive results and substantiating these assumptions. AI-enabled tools are demonstrating value in emergency response, supply chain optimization, programme integrity, and staff productivity. Solutions such as SKAI+[6] have reduced the time required to carry out post-disaster damage assessments from weeks to 48 hours, while AI-enabled supply chain tools have generated more than USD 6 million in savings, and significantly shortened procurement timelines. The use of AI is also improving programme integrity through enhanced fraud detection and beneficiary deduplication, generating measurable savings and reducing financial leakage. Beyond direct savings, AI is helping to address capacity constraints by augmenting staff's productivity and automating routine processes, delivering substantial time efficiencies. As digitalization expands, AI-driven analytics are expected to optimize operations in supply chains, finance, human resources, emergency response, food security analysis, and targeting. In an era of rising cybersecurity risks, AI investment is critical for advanced risk monitoring and vulnerability management.

70. Realizing these opportunities at scale, however, requires deliberate investment beyond individual AI use cases. WFP must establish the guardrails, infrastructure and capabilities that make enterprise-level adoption possible: strong data, cybersecurity, data protection and AI governance; appropriate licensing and commercial arrangements with AI providers and existing technology vendors; secure management of devices, permissions, networks and connectivity; and sustained investment in staff skills and organizational change. These foundational capabilities are essential if successful proofs of concept are to become secure, scalable and sustainable operational services.

71. This deliverable, therefore, provides WFP with the means to move from individual AI-based successes towards responsible adoption at scale, while retaining the flexibility required in a rapidly changing technology landscape. Rather than committing investments to specific solutions in advance, the coming months will be used to strengthen governance and enabling capabilities, rigorously assess the evolving costs and economics of using AI, measure returns on investment, and refine business cases for a portfolio of scalable initiatives in four the value streams of productivity optimization, risk assurance, transformative operations, and technology capabilities. This approach will enable WFP to invest directly in options with demonstrated value while developing sustainable funding models that keep AI, data and technology systems affordable and accessible as capabilities move from proof of concept to adoption at scale.

Key performance indicators

TABLE A.III.15: KEY PERFORMANCE INDICATORS BY DELIVERABLE			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Deliverable 1: Identity management			
Percentage of eligible country offices conducting registration activities that use the next-generation registration solution for secure digital registration, including the percentage of new emergency operations where digital registration is deployed within 48 hours of response activation*	0	25%	75%

[6] SKAI+ is WFP's AI-powered disaster assessment solution that uses satellite imagery and machine learning to rapidly identify and map damage after disasters and conflicts.

TABLE A.III.15: KEY PERFORMANCE INDICATORS BY DELIVERABLE			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Cumulative number of eligible country offices that have adopted the enterprise deduplication platform in accordance with guidance on the use of biometrics in WFP's operations	10	25	40
Deliverable 2: Interoperability, end-to-end monitoring and analytics			
End-to-end monitoring: Percentage of country offices using standardized indicators from the corporate results framework and related monitoring systems that are aligned with the new corporate results framework	N/A	100%	100%
Number of country offices using the corporate issue escalation and case management system	10	50	60
Global analytics platform: Percentage of operational systems and dashboards with near real-time data integration	TBD	50%	80%
Percentage of geographic data systems harmonized and integrated with core platforms	N/A	40%	80%
Deliverable 3: Supply chain and delivery			
End-to-end track and trace: Percentage reduction of manual upstream data flow	N/A	100%	100%
Annual cost savings from integrated supply chain planning and optimization	N/A	≥ USD 15 million	≥ USD 27.5 million
Deliverable 4: Humanitarian ecosystem enablement			
Digital empowerment of governments and partners: Percentage of government programmes digitally enabled as part of enablement of the humanitarian ecosystem	25 programmes	+30%	+45%
Partner enablement portal: Percentage of partners' projects tracked through the partner enablement portal	N/A	75%	90%
Deliverable 5: Global service and enabling functions			
Global services: Number of redundant applications decommissioned	0	4	8
Cybersecurity risk reduction index**	Very high	High/moderate	Moderate
Percentage of security personnel adopting digital solutions in the security modernization plan	TBD	≥ 90%	≥ 95%

TABLE A.III.15: KEY PERFORMANCE INDICATORS BY DELIVERABLE			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Deliverable 6: Driving "field-first" artificial intelligence at WFP *(new)*			
Organisational readiness for AI adoption at Scale	Foundational capabilities fragmented	Core enterprise AI enablers established	Enterprise AI enablers operational at scale
AI adoption in strategic value streams***	Emerging / individual initiatives	AI capabilities operational in ≥3 value streams	AI capabilities operational across all 4 value streams

* This revised indicator more accurately captures the scope of the intended results to be achieved under this deliverable. For estimation purposes, a total of 73 country offices has been considered. Accordingly, an adoption target of 25 percent corresponds to approximately 18 country offices, while a one of 75 percent corresponds to approximately 55 country offices. These figures are indicative estimates and may be revised following the discovery phase and decisions regarding the product, and in response to operational considerations, implementation timelines, and the final scope of the roll-out. Adoption rates may also vary owing to differences in registration models among country offices, as some offices do not conduct registration activities directly, while others rely on registration data provided by governments or partner organizations.

** Cybersecurity risk reduction is calculated by multiplying the impact and likelihood of the risk, using a scale ranging from 0 for low risk, to 25 for very high risk.

*** The four value streams are:

- Productivity: enhancing the effectiveness of WFP's workforce by equipping employees with AI-enabled tools, skills and automation capabilities that reduce manual effort and increase productivity in day-to-day work.
- Optimization and enterprise enablement: building the digital, data and AI foundations in WFP's existing platforms to enable innovation at scale while balancing the need to modernize and support current operations.
- Risk and assurance: applying AI to strengthen oversight, compliance, security and assurance by identifying risks earlier, automating controls, and improving organizational transparency.
- Critical operational capabilities and business transformation: applying AI and advanced analytics to transform the ways in which WFP plans, anticipates and delivers assistance by embedding intelligence directly into operational decision-making and delivery systems.

Implementation of the global shared services strategy

Summary			
Lead department/ division	Management Services Division	**Budget for Board approval**	**No new funding is required**
Participating divisions in 2027	Chief Financial Officer, Human Resources, Technology	**CCI lifespan**	**Multi-year:** 2026–2028
Links to management results	MR2: Efficient, effective and evidence-based business services (62%) MR3: Influential advocacy and communications for effective partnerships and resource mobilization (38%)		

Overview

72. This CCI supports the implementation of WFP's global shared services strategy for 2026–2028, a key transformation initiative designed to strengthen operational efficiency, standardization, service quality, and financial sustainability throughout the organization. In response to increasing operational demands and resource constraints, WFP is advancing a portfolio of shared service solutions that reduce fragmentation, streamline support functions, and enable country offices to focus on programme delivery.

73. In 2026, significant progress has been made in defining target operating models, establishing governance structures, launching pilots, and developing implementation roadmaps for priority service lines. Building on these foundations, the focus in 2027 and 2028 will shift towards the scaling, optimization and institutionalization of shared service models, while leveraging technology, automation and standardized processes to maximize organizational benefits.

74. Currently, the three priority workstreams are global travel management, One Payroll, and the global IT support network. These initiatives have been selected based on their potential to deliver efficiencies, strengthen compliance and controls, improve service consistency, and generate sustainable cost savings. As WFP's broader operating model evolves, including through the opportunities arising from the UN80 initiative and the reform of inter-agency shared services, the portfolio may be refined to ensure alignment with emerging organizational priorities and opportunities for greater collaboration across the United Nations system. However, regardless of the final service delivery arrangements, the standardization, governance and process harmonization being established through this CCI will be essential enablers of the future adoption of shared services.

Efficiency gains and return on investment

75. Improved efficiency and cost savings are expected to be achieved through the use of centralized shared services, streamlined processes and scalable digital platforms, reducing duplication and manual workloads. The CCI delivers strong value for money, with estimated annual savings of USD 10–15 million, once fully implemented. Key returns are expected, including in the three priority workstreams:

- *Global travel arrangements:* USD 0.8-1.9 million in annual savings is expected through centralized vendor management, improved compliance and reduced transaction costs.
- *Centralized IT service desk:* Approximately USD 0.55 million in annual value to users is expected through lower operating costs, faster resolution of issues, and improved rates of resolution following a single contact with the desk. The return on investment is expected to be validated during the definition and piloting of the model.

- *Payroll optimization:* Progressive annual efficiency gains are expected from 2028 onwards, estimated at USD 0.6 million in 2028 and USD 1.8 million per year from 2029 onwards, subject to validation through a feasibility study and implementation planning. These gains will be generated by consolidating fragmented payroll processing into a unified service model, reducing duplicate processing and manual reconciliations, strengthening payroll controls, improving data quality, and lowering compliance-related risks.

Progress to date

76. Progress under deliverable 1 has focused on advancing the three priority service delivery initiatives. For travel arrangements, work on the business case for the global consolidation of travel services continued through detailed country-level analyses, assessments of data migration to the global travel contract, the identification of opportunities for improving efficiency, and the piloting of a streamlined approval process. For payroll optimization, enabling project structures were established, including governance arrangements, budgets, stakeholder mappings, project leadership, and stakeholder engagement activities, along with the development of approaches to communications and change management. For the IT service desk and global IT support network, the baseline service delivery model, governance framework, operating model, implementation roadmap, and KPI framework were completed.

77. Progress under deliverable 2 has focused on advancing the implementation of the same three shared service initiatives. For travel arrangements, efforts focused on engaging country offices and supporting their onboarding into the travel hub through targeted change management activities, with several country offices joining the initiative during the first half of 2026 and additional onboarding exercises planned. For payroll optimization, implementation readiness advanced through data quality improvements, process enhancements, the definition of requirements, system configuration and testing, and the planning of data migration and deployment. For the IT service desk and global IT support network, implementation commenced following funding approval and included activities to support the transition of services into the centralized model, the standardization of support services, the strengthening of the global support model, the maintenance of service continuity, and the preparation of additional components for future roll-out.

Management and implementation approach

78. Implementation of the initiative will follow a phased approach, aligning processes of varying maturity with the global shared services strategy. The primary objective is to deliver measurable efficiency gains, improve service quality, and reduce the transactional burden on country offices, enabling a sharper focus on WFP’s core mission. All change management efforts will be supported by assistance for the transition to shared services, tailored to local conditions and informed by meaningful stakeholder engagement.

79. Deliverable 1 will focus on defining the scope of the shared services, selecting hub locations and engaging stakeholders, building on foundational work already undertaken. Under deliverable 2, WFP will launch pilot hubs; deploy enabling systems, including those based on automation and AI; expand and refine the model, based on feedback; monitor performance indicators; and track cost savings to ensure sustainability.

80. For travel services, the initiative will pilot a centralized model for coordinating travel arrangements and managing vendors, supported by a digital platform and a global operating framework. The payroll initiative will establish a unified support centre aimed at improving efficiency, consistency and compliance with all relevant rules and regulations. The IT service desk initiative will introduce a scalable, satellite-based model, standardized support processes, and integrated performance management tools so as to enhance responsiveness and reduce interruptions in IT systems.

81. Throughout 2026, foundational activities for the delivery of shared services include process mapping, the design of the operating model, policy updates, and stakeholder engagement through working groups and pilots. A robust change management strategy, supported by performance metrics and cost recovery mechanisms, will guide adoption, set the stage for full roll-out, and ensure a tangible impact from 2027 and beyond.

Deliverables

TABLE A.III.8: BUDGET BY DELIVERABLE, 2027–2028 *(USD million)*			
Deliverable	**2027**	**2028**	**Total**
Deliverable 1: Definition of the new service delivery model for the processes identified	1.56	1.20	**2.76**
Deliverable 2: Implementation of WFP shared services, including the related change management	3.21	1.59	**4.80**
Total	**4.77***	**2.79**	**7.56**

* This includes an estimated USD 0.87 million carried forward from 2026.

Deliverable 1: Definition of the new service delivery model for the processes identified

82. This deliverable has the aim of establishing a standardized service delivery model for each of the three prioritized global shared service lines in full accordance with the overarching global shared services strategy and broader United Nations shared service frameworks. It has begun with a comprehensive mapping and assessment of existing service delivery processes, policies and tools, followed by the design of new operating models that reflect the strategic objectives of global shared services. During the discovery and implementation phase, additional processes and services may be assessed for centralization, and pilot projects may be developed, based on the assessed maturity of each process or service. The processes and services selected for pilot testing may include global asset disposal, mobility and fleet optimization, global facilities management, finance transactions, and the issuance and management of procurement contracts. To ensure accountability and sustainability, governance and funding arrangements for each process or service will be designed and formally approved. A structured pilot testing and implementation plan will also be developed, including risk assessments and mitigation strategies. Delivery models will be compatible with the proposed United Nations services hub, a digital "one-stop shop" for providing access to shared enabling services throughout the United Nations system.

Deliverable 2: Implementation of WFP shared services, including the related change management

83. The objective of this deliverable is to design a unified, scalable front-end solution for ensuring access to WFP's global shared services and alignment with United Nations system-wide frameworks. The initiative will define and adopt standardized processes, service-level indicators and operating procedures for the three prioritized service lines. Supporting tools will be streamlined and automated to facilitate implementation, while experience with existing centralization efforts and shared service centres will inform the selection of locations and planning of the transition to shared services. A structured change management process will guide WFP's adoption of the solution and ensure continuity throughout the transformation.

Key performance indicators

TABLE A.III.9: KEY PERFORMANCE INDICATORS BY DELIVERABLE			
Key performance indicator	**Baseline**	**2027 target**	**2028 target**
Deliverable 1: Definition of the new service delivery model for the processes identified			
Percentage of processes mapped and analysed	0	100%	N/A
Percentage of policies and procedures reviewed and aligned with proposed model	0	100%	100%
Completion and approval of implementation roadmaps for each workstream	0	N/A[7]	N/A
Percentage of governance, roles and responsibilities and decision-making arrangements defined and approved for each priority workstream	0	100%	N/A
Percentage of stakeholder consultations completed and validating the proposed service delivery model and implementation approach	0	100%	N/A
Deliverable 2: Implementation of WFP shared services, including the related change management			
User satisfaction score from pilot offices	0	80%	80%
Percentage of change management activities completed – communications, training, adoption	0	80%	80%
KPI dashboard established and operationalized	0	100%	100%
Percentage of employee records cleansed, validated and ready for migration to corporate enterprise resource planning payroll platform	0%	100%	n/a
Percentage completion of corporate enterprise resource planning payroll platform payroll configuration, interfaces, controls and reporting requirements for employees	0%	100%	n/a
Percentage of payroll population successfully migrated from currently outsourced payroll to corporate enterprise resource planning payroll platform	0%	100%	n/a
Percentage of payroll population successfully migrated from internal field payroll systems to corporate enterprise resource planning payroll platform	0%	100%	n/a
Milestone for outsourced payroll decommissioning achieved	0%	On track	Completed
Estimated annual efficiency gains from payroll consolidation validated and tracked	N/A	Methodology agreed and baseline established	Savings tracked against target

[7] Expected to be achieved in 2026.

IPSAS implementation

Summary			
Lead department/ division	Chief Financial Officer Division	**Budget for Board approval**	**USD 4.4 million**
Participating divisions in 2026	Management Services, Supply Chain and Delivery, Public Partnerships, Technology	**CCI lifespan**	**Multi-year:** 2025–2027
Links to management results	MR1: Strategic direction and management (18%) MR2: Efficient, effective and evidence-based business services (74%) MR3: Influential advocacy and communications for effective partnerships and resources mobilization (8%)		

Overview

84. WFP prepares its audited financial statements in full conformity with International Public Sector Accounting Standards (IPSAS), which is essential to sustaining an unmodified audit opinion and preserving the confidence of the Board, donors and other stakeholders. The IPSAS CCI supports the corporate adoption of six newly issued IPSAS effective from 2025 and 2026, ensuring that WFP's accounting policies, business processes, systems and disclosures remain fully aligned with mandatory international public sector accounting requirements.

85. Progress to date under this CCI is detailed in the next section, and the extension of the CCI into 2027 is focused on completing the remaining corporate implementation requirements for IPSAS 47, on revenue, and IPSAS 48, on transfer expenses. While both standards are due for adoption in 2026, the development and configuration of the related system changes can only be completed following the roll-out of the upgraded corporate enterprise resource planning system, which is planned for the end of August or early September 2026. The revised timeline for the organization-wide upgrade of WFP's enterprise resource planning system delayed planned system developments in 2026, and WFP will need to complete implementation and stabilization activities, update policies and procedures, and provide training to relevant teams in 2027. Completing this work is essential for WFP to maintain full compliance with IPSAS, safeguard an unqualified audit opinion, and preserve the confidence of donors and other stakeholders.

Progress to date

86. Significant progress has been achieved since the start of the CCI in 2025. WFP has adopted standards on non-current assets held for sale and discontinued operations (IPSAS 44), on property, plant and equipment (IPSAS 45) and on measurement (IPSAS 46), and reflected the required accounting adjustments and disclosures in the 2025 financial statements, which received an unmodified audit opinion.

87. For IPSAS 43, on leases, the related accounting policy has been completed, and initial changes to corporate systems have been introduced to support the administration and accounting of WFP's lease portfolio, with the first phase focused primarily on premises leases. Work continues in 2026 on completing the configuration of the corporate facilities management system and ensuring that accounting requirements for leases are fully and consistently reflected in the system for accounting and reporting purposes related to premises and aircraft charters. The assessment of systems that support business and accounting requirements for WFP's vehicle leases from UN Fleet is ongoing, with completion expected in the first half of 2026, followed by system implementation.

88. For IPSAS 47, on revenue, WFP completed the review of donors' and other contractual funding agreements in July 2026. Based on this review, preliminary accounting policy positions have been developed and shared with the External Auditor for alignment. The IPSAS project is now translating these policy conclusions into business requirements for the necessary system changes, which are expected to be submitted to the Technology Division for review in September 2026, with development of relevant modules in the system to start following completion of the upgrade of the corporate enterprise resource planning platform.

89. Also for IPSAS 48, on transfer expenses, WFP completed a review of its contractual arrangements with relevant partners, including field-level agreements and agreements with government partners. Accounting policy positions have been developed and shared with the External Auditor for alignment. The implementation of related systems began in late 2025 and will continue throughout 2026 and 2027. Parallel efforts to develop and roll out systems to WFP operations, including the cooperating partner stock management solution and the corporate beneficiary and transfer management platform, are expected to be completed in 2027. This will facilitate the full implementation of IPSAS 48 and the associated changes to WFP's policy for the recognition of food commodity expenses.

Efficiency gains and return on investment

90. IPSAS implementation is a mandatory compliance initiative; its return on investment is therefore measured primarily through risk mitigation and strengthened institutional credibility, rather than direct financial gains. The principal return is the sustained assurance of an unmodified audit opinion – critical to preserving the confidence of donors and stakeholders and upholding governance standards. By aligning financial reporting with IPSAS, WFP ensures full compliance with internationally recognized accounting requirements and enhances the transparency, comparability and reliability of its financial information. This investment also reduces reliance on manual adjustments, strengthens audit trails for partner-related expenditures, and improves efficiency by streamlining reporting and lowering transaction costs, while enhancing transparency and accountability in financial reporting.

Management and implementation approach

91. The CCI is being managed as a time-bound, compliance-driven corporate initiative, with a clear focus on delivering the necessary changes to policy, processes, systems and reporting for the adoption of the new IPSAS. All deliverables are directly linked to mandatory IPSAS requirements and aligned with WFP's IPSAS-compliant accounting policies.

92. Responsibility for overall governance and oversight will remain with the CFO Division, which will be accountable for ensuring IPSAS compliance, policy coherence and alignment with financial reporting requirements. Participating divisions, including legal, management services, Supply Chain, partnerships and technology teams, will be accountable for delivering the functional, operational, legal and technology components in their respective areas of responsibility.

93. System developments will be implemented by the Technology Division based on business requirements jointly defined and validated by the CFO and participating divisions. Technology-related deliverables will be subject to oversight by the technology governance bodies, including the technology investment committee and the digital business transformation committee, ensuring that system changes are appropriately prioritized, governed and integrated with the updated corporate enterprise resource planning platform and related corporate technology roadmaps.

94. The IPSAS CCI is expected to be completed by the end of 2027, with no further extension envisaged beyond that point. This will require disciplined execution, timely completion of dependent system developments, and active engagement from all accountable divisions.

95. On completion, the end-to-end processes introduced through new standards will be embedded into the accountable headquarters divisions, supported by structured change management, training, updated functional procedures and sustainable operating arrangements. The recurring costs required to maintain the new system solutions and business processes will be absorbed into the relevant headquarters budgets, ensuring the transition from CCI-funded implementation to business-as-usual ownership.

Deliverables

TABLE A.III.10: BUDGET BY DELIVERABLE, 2027 *(USD million)*	
Deliverable	**2027**
Deliverable 1: Review and implement fully IPSAS 43–46 in the 2025 audited financial statements (completed)	-
Deliverable 2: Review and implement fully IPSAS 47–48 in the 2026 audited financial statements	0.92
Deliverable 3: Integrated lease portfolio and systems management in compliance with IPSAS 43 *(new)*	0.37
Deliverable 4: Enhanced contribution revenue management in compliance with IPSAS 47 *(new)*	0.44
Deliverable 5: End-to-end food commodity accounting and reporting in compliance with IPSAS 48 *(new)*	2.80
Deliverable 6: Integrated financial systems and reporting architecture *(new)*	0.65
Total	**5.18***

* This amount includes USD 4.4 million of additional funding requirements and an estimated USD 0.78 million carried forward from 2026.

Deliverable 1: Review and implement fully IPSAS 43–46 in the 2025 audited financial statements

96. This deliverable was completed in early 2026.

Deliverable 2: Review and implement fully IPSAS 47–48 in the 2026 audited financial statements

97. This deliverable covers detailed analysis of the contribution and service provision agreements active on 1 January 2026, all new contribution and service provision agreements signed in 2026, and the accounting data from enterprise resource planning and supporting systems that are analysed to inform the calculation and production of accounting adjustments to opening balances, and the accounting adjustments for financial year 2026 that are required for first-time adoption of IPSAS 47 and 48. It also includes the preparation of data for the extensive disclosures required for IPSAS 47 and 48. The adoption of IPSAS 47 and 48 accounting policies will be reflected in the 2026 financial statements through the required accounting adjustments and disclosures, and will be accepted by the External Auditor through the achievement of an unmodified audit opinion.

Deliverable 3: Integrated lease portfolio and systems management in compliance with IPSAS 43 (new)

98. This deliverable will cover WFP's lease portfolio, including for premises and aircraft charters, ensuring that requirements for the accounting, reporting and disclosure of leases are supported through system solutions that are automated and integrated into WFP's

enterprise resource planning environment. This work will strengthen compliance, improve reporting accuracy, and enhance the efficiency of lease management processes.

99. The deliverable will also include an assessment of WFP's vehicle lease portfolio under UN Fleet to determine the most suitable solutions for accounting, reporting and disclosure purposes. The assessment will evaluate the options for systems and processes that support compliance with lease accounting requirements, while identifying opportunities for greater automation, streamlined workflows, and enhanced integration into the enterprise resource planning landscape.

Deliverable 4: Enhanced contribution revenue management in compliance with IPSAS 47 (new)

100. This deliverable will ensure that management and accounting processes for contributions are aligned with IPSAS 47 and WFP's revenue accounting policy through enhanced system capabilities that support consistent recognition, accounting, reporting and disclosure of revenue. The initiative will strengthen compliance, improve financial transparency, and increase the efficiency and reliability of revenue management processes.

Deliverable 5: End-to-end food commodity accounting and reporting in compliance with IPSAS 48 (new)

101. This deliverable aims to align the expense recognition processes for food commodities with IPSAS 48 and WFP's accounting policy for transfer expenses through integrated system capabilities that support the digitalization of accounting and reporting on the food commodities held and distributed by WFP and its partners. The work will strengthen compliance, enhance financial reporting, and ensure end-to-end traceability through a clear audit trail.

Deliverable 6: Integrated financial systems and reporting architecture (new)

102. Under this deliverable, support for the development, integration and implementation of systems will operationalize the accounting, reporting and disclosure requirements for IPSAS 43, 47 and 48 in relevant corporate systems and the enterprise resource planning environment. This work will strengthen compliance, support the consistent application of accounting standards, and enhance the efficiency and reliability of financial reporting processes.

Key performance indicators

TABLE A.III.11: KEY PERFORMANCE INDICATORS BY DELIVERABLE		
Key performance indicator	**Baseline**	**2027 target**
Deliverable 2: Review and implement fully IPSAS 47–48 in the 2026 audited financial statements		
IPSAS 47 and IPSAS 48 accounting policies formally approved and applied in the preparation of the 2026 financial statements	Under finalization	100%
Accounting adjustments and disclosures required for IPSAS 47 and IPSAS 48 accepted by the External Auditor without qualification	Draft positions shared with External Auditor	100%
Unmodified audit opinion sustained for the 2026 financial statements	Unmodified opinion achieved for 2025 financial statements	100%

TABLE A.III.11: KEY PERFORMANCE INDICATORS BY DELIVERABLE		
Key performance indicator	**Baseline**	**2027 target**
Deliverable 3: Integrated lease portfolio and systems management in compliance with IPSAS 43 *(new)*		
Data on leases for premises, aircraft charters and UN Fleet vehicles captured in approved lease administration solutions and integrated with enterprise resource planning for accounting and reporting	Partially implemented	Full lease portfolio captured and integrated
Data on leases for fleet vehicles captured in approved lease administration solutions and integrated with enterprise resource planning for accounting and reporting	Solution identified	Vehicle lease solution partially implemented
Calculations related to the accounting, disclosure and reporting of leases automated and supported by a clear system-generated audit trail	Semi-automated	Automated
Relevant users trained, and functional procedures updated for the administration, accounting and reporting of leases	Partially complete	Procedures issued and users trained
Deliverable 4: Enhanced contribution revenue management in compliance with IPSAS 47 *(new)*		
IPSAS 47 business requirements for contribution management, revenue recognition, accounting and reporting approved and configured in enterprise resource planning	Under development	100%
Automated IPSAS 47 revenue recognition and reporting functionality tested, accepted and available for operational use	Under development	100%
Revenue accounting outputs reconciled with financial reporting requirements, with no material unresolved exceptions	N/a	100%
Deliverable 5: End-to-end food commodity accounting and reporting in compliance with IPSAS 48 *(new)*		
IPSAS 48 business requirements for the recognition, accounting and reporting of food commodity expenses implemented in the relevant corporate solutions	1	4
Food held and distributed by WFP and partners accounted for through digitalized processes that provide complete transaction-level audit evidence	0	40%
IPSAS 48 expense recognition outputs reconciled with financial reporting requirements, with no material unresolved exceptions	1	5
Deliverable 6: Integrated financial systems and reporting architecture *(new)*		
Corporate systems and enterprise resource planning environment configured, tested and fully functioning in support of accounting, reporting and disclosure requirements for IPSAS 43, 47 and 48	Manual data analysis and adjustments	Requirements implemented and fully integrated into enterprise resource planning to enable automatic and efficient accounting and reporting

Positioning WFP to unlock diverse funding

Summary			
Lead department/ division	Public Partnerships Division	**Funding for Board approval**	**No new funding is required**
Participating divisions in 2026	Communications and Media Office, Chief Financial Officer	**CCI lifespan**	**Multi-year** 2025–2027
Link to management results	MR3: Leverage advocacy and communications for effective funding and partnerships (100%)		

Overview

103. This initiative addresses WFP's continued reliance on a limited number of donors and traditional funding models by enabling country offices to diversify their resource bases and obtain access to thematic funding. It strengthens field-level capacity to identify and pursue new and innovative partnerships, including through tailored support for the drafting of resourcing plans and value propositions, and engagement in modalities such as debt swaps. Strategic communications and donors' engagement at the country and regional levels will reinforce WFP's positioning in key thematic areas. By providing corporate guidance and expanded donor mapping, the initiative facilitates multisectoral resource mobilization and supports the development of sustainable, risk-informed partnerships aligned with national priorities and WFP's resource mobilization strategy.

Progress to date

104. Under deliverable 1, WFP has strengthened the capacity of country offices to diversify funding through dedicated guidance, training, donor insights, knowledge sharing and direct technical support. More than 14 proposals, totalling USD 181.5 million, were developed or reviewed in support of 12 country offices, while 18 country offices were supported in obtaining access to country-based pooled funds.[8] Seven regional and country-level resource mobilization strategies were developed, and targeted capacity building reached more than 160 employees. In parallel, WFP established a range of structured learning and knowledge-sharing initiatives, including coordinated peer learning sessions, which have engaged a broad community of partnership practitioners from global headquarters and country offices, and the development of a partnerships and innovation training catalogue providing targeted learning on resource mobilization, partnership processes and corporate systems. WFP also expanded its engagement with climate and diversified financing through proposals submitted to the Fund for Responding to Loss and Damage,[9] the Green Climate Fund[10] and other thematic financing mechanisms. The launch of the AI-enabled funding insights and resource mapping platform further strengthened data-driven resource mobilization efforts.

105. Under deliverable 2, tailored communication plans and positioning initiatives were developed to support country-level and regional efforts to diversify funding. Data-driven storytelling, the engagement of internet-based influencers, media outreach and targeted campaigns expanded visibility in priority donor markets. The FoodPrints[11] platform achieved

[8] Country-based pooled funds are multi-donor humanitarian funds managed by OCHA to support priority response needs at the country level.

[9] The fund for Responding to Loss and Damage is a global fund that supports vulnerable developing countries in responding to climate-related loss and damage.

[10] Green Climate Fund is a global climate finance mechanism that supports mitigation and adaptation efforts in developing countries.

[11] FoodPrints is WFP's digital platform that integrates data, visualizations and human stories from Latin America to communicate the results and impact of WFP programmes to external audiences.

more than 1.2 million views; the goodwill ambassador Ramadan nutrition campaign raised approximately USD 480,000; and communications support for a fundraising campaign in Asia reached a total of 3.84 million followers through various media outlets. Targeted communications support continues in more than ten country offices, advancing the positioning of WFP for funding diversification, and is complemented by capacity building and knowledge sharing efforts.

106. Under deliverable 3, WFP strengthened country offices' capacity to pursue innovative financing opportunities through training, technical assistance and strategic partnerships. More than 160 employees were reached through innovative finance learning initiatives, while country offices received support in developing innovative finance strategies, debt conversion transactions, blended finance opportunities, and action plans. A structured innovative finance prioritization exercise was completed, identifying two priority countries per region for targeted country-level support and action planning. WFP also advanced partnerships with development finance institutions and explored new financing approaches, including results-based finance and digital asset solutions, to unlock additional resources for country programmes.

Efficiency gains and return on investment

107. The CCI is expected to deliver a strong return on investment through a combination of direct support for fundraising, digital transformation, and capacity strengthening. Since its launch, the initiative has supported the development of proposals totalling more than USD 280 million, including climate finance, pooled funds, innovative finance, and bilateral funding opportunities. Many of these proposals target emerging funding streams characterized by long approval cycles and complex requirements, making precise forecasting challenging. Nevertheless, the CCI has demonstrably expanded WFP's ability to gain access to funding opportunities that would otherwise have remained beyond the reach of many country offices owing to technical and capacity constraints. The funding insights and resource mapping platform strengthens the returns by reducing the time and effort required for gathering insights on partners, analysing the funding landscape, and identifying opportunities, enabling more strategic and efficient resource mobilization.

108. To ensure a transformative and sustainable approach, the CCI is strengthening country offices' capabilities through training, guidance, digital tools and hands-on support. Corporate guidance, donor insights, standardized templates, and learning resources are helping to institutionalize best practices and improve the quality, consistency and efficiency of partner engagement and proposal development. At the same time, targeted communications, storytelling and influencer engagement are strengthening WFP's positioning in priority funding markets. By embedding knowledge products, digital solutions and learning resources in corporate platforms, the CCI is reducing long-term reliance on ad hoc support, lowering the transaction costs of fundraising efforts, and creating lasting capabilities that will continue to generate efficiencies and funding opportunities beyond the lifespan of the initiative.

Management and implementation approach

109. The CCI is led by the Public Partnerships Division and implemented jointly with participating divisions through a coordinated, field-driven approach. Activities combine direct advisory support for country offices, capacity strengthening, the development of digital solutions, strategic communications, and the engagement of innovative finance expertise. Leveraging its presence across headquarters in Rome, regional and country offices, the team responsible for the partnerships and innovations country office support hub will play a central role in implementation, ensuring that activities are responsive to needs in the field and emerging funding opportunities. Progress will be monitored through agreed deliverables and performance indicators, with a strong focus on institutionalizing tools,

guidance, learning products, and digital platforms to ensure sustainability and long-term impact beyond the CCI period.

Deliverables

TABLE A.III.12: BUDGET BY DELIVERABLE, 2027 *(USD million)*	
Deliverable	**2027**
Deliverable 1: Identify, engage and obtain funding from new or diverse partners	0.73
Deliverable 2: Position WFP as the partner of choice for diverse funding opportunities through multilayered communication activities and support for colleagues in country operations	0.50
Deliverable 3: Enable country offices to pursue new multisectoral resource mobilization partnerships	0.10
Total	**1.33***

* This amount includes the approved 2027 funding of USD 1.10 million and the estimated USD 0.23 million carried over from 2026.

Deliverable 1: Identify, engage and obtain funding from new or diverse partners

110. Building on the foundations established during 2025–2026, including the support for climate finance support, donor insights, learning on partnerships, and AI-enabled solutions, activities in 2027 will focus on institutionalizing and scaling support for country offices in driving funding diversification. The CCI will continue to provide targeted advisory support for identifying and securing funding from new and diverse partners, while expanding the use of the funding insights and resource mapping platform as WFP's corporate platform for funding information gathering. Country offices will receive continued hands-on support in gaining access to climate finance, engaging non-traditional donors and using AI-enabled tools for gathering partner insights, analysing funding landscapes and developing proposals. Capacity development efforts will be delivered increasingly through the partnerships and innovations learning centre and one-stop shop, enabling country offices to independently identify opportunities, engage partners and develop high-quality proposals.

Deliverable 2: Position WFP as the partner of choice for diverse funding opportunities through multilayered communication activities and support for colleagues in country operations

111. Following successful communication and visibility initiatives implemented across regions in 2025 and 2026, activities in 2027 will focus on consolidating and scaling evidence-based positioning efforts in priority funding markets. The initiative will support targeted storytelling, donor-focused communications, the development of interactive data-driven content, media engagement and partnerships with influencers to increase WFP's visibility and attractiveness to diverse funding partners. Country and regional offices will work closely with communications teams to develop tailored outreach aligned with diversification priorities, while reusable tools for communications and positioning will be embedded in corporate systems for continued use beyond the CCI period. The initiative will continue to leverage trusted voices and strategic media engagement to strengthen donors' awareness, WFP's visibility and fundraising outcomes.

Deliverable 3: Enable country offices to pursue new multisectoral resource mobilization partnerships

112. Building on the innovative finance work done since 2025, activities in 2027 will focus on mainstreaming innovative finance into country office resource mobilization efforts. Following a structured prioritization exercise that identified two priority countries per region, those country offices will receive dedicated support in developing and implementing innovative finance action plans in coordination with cross-functional teams at headquarters. Support will also continue to strengthen engagement with IFIs, climate funds and other non-traditional financing partners, while innovative finance guidance, tools and learning products will be embedded into corporate platforms. The emphasis will shift progressively from direct transactional support towards the strengthening of country offices' autonomy and the institutionalization of scalable approaches for innovative and diversified funding.

Key performance indicators

TABLE A.III.13: KEY PERFORMANCE INDICATORS BY DELIVERABLE

Key performance indicators	Baseline	2027 target
Deliverable 1: Identify, engage and obtain funding from new or diverse partners		
Percentage increase in country offices that approached new partners or planned for new partnership types	0%*	75%
Percentage increase in country offices that diversified funding sources	0%**	30%
Deliverable 2: Position WFP as the partner of choice for diverse funding opportunities through multilayered communication activities and support for colleagues in country operations		
Number of communication initiatives undertaken by country offices to enable positioning for diversified funding	10	20
Deliverable 3: Enable country offices to pursue new multisectoral resource mobilization partnerships		
Number of country offices supported in the design or implementation of innovative finance transactions – such as debt swaps, blended finance, thematic bonds	5	35 (cumulative)
Number of country office employees trained or directly supported on innovative finance tools and approaches – such as debt swaps, blended finance, thematic bonds	10	100 (cumulative)

* This KPI tracks the number of country offices that have created at least two opportunities, each worth USD 0.5 million or more, with new donors. In 2024, 40 country offices met this criterion, establishing the baseline for the KPI for tracking progress in subsequent years.

** This KPI tracks the number of country offices that have received funds from new donors that amount to 10 percent or more of their total contributions for the period. In 2024, 31 country offices met this criterion, establishing the baseline for the KPI for tracking progress in subsequent years.