

WFP Management Plan (2022-2024) Supplementary Information Note
Final report on the bottom up strategic budgeting exercise
October 2021

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Introduction

1. This report summarizes the status of the bottom up strategic budgeting exercise (BUSBE) in terms of objectives, recommendations and actions. It complements the 2022–2024 management plan, specifically section IV, “Bottom up strategic budgeting exercise process and baseline prioritization”, and annex VI, “Update on the budget governance, cost recovery analysis and country office budget analysis workstreams of the bottom up strategic budgeting exercise”.

Overall goal, objectives and workstreams

2. In June 2020 the Executive Director established BUSBE with the overall goal that the organization have the required resources from the most appropriate funding sources to support its growing operational activities and that the allocation of those resources reflect the organization’s priorities, be sufficient and be deployed efficiently.
3. The exercise had four main objectives that were at various stages of achievement in October 2021:

Objective	Status
Ensure the use of the optimum funding sources for activities.	Mostly achieved
Enable more efficient use of funding.	Partially achieved
Improve the transparency of headquarters division and regional bureaux funding.	Fully achieved
Examine the programme support and administrative support provided to country offices.	Mostly achieved

4. The BUSBE project, started in mid-2020, was expected to be completed upon submission of the 2022–2024 management plan. The objectives were ambitious and as work progressed it was clear that full achievement within the original timeframe was not realistic. In hindsight the project should have had a longer duration to allow for the completion of all of the foundational work and a full implementation cycle to allow for transition, monitoring and adjustment.
5. The “Decisions and actions” section of this document provides details of the work done to date and future actions. Of primary importance for completion are the transition to a new budget governance model, adoption of policies and procedures on cost recovery and reduction of horizontal and vertical overlaps. The link between budget and performance has been strengthened through the inclusion of activity key performance indicators, but how this link will influence decision making remains to be seen.
6. Enabling achievement of the objectives is a robust approach to prioritization. This includes defining and elaborating on priorities in a way that is conducive to implementation; publicizing and promoting the priorities; and reinforcing application of the priorities during budget preparation and resource allocation decision making. While progress was made in strengthening prioritization during this budget cycle, more can be done and more will be done in the next budget cycle, which will have the benefit of an approved strategic plan.

7. Completion of the listed actions and determination of how the link between financial and results performance should be used are necessary to realize the expected benefits of BUSBE. A final assessment regarding the achievement of the objectives can only be made once a full budget implementation cycle is complete.
8. To achieve the objectives, four workstreams were identified.

Workstream	Status
Budget governance: Assess current budget governance structures across funding sources.	Transitioning
Cost recovery analysis: Catalogue cost recovery models across WFP and make recommendations that support a corporate position.	Ongoing
Country office budget analysis: Analyse country office budgets to define the optimum standard country office structure to be funded from the programme support and administrative budget.	Completed
Technical budgeting: Analyse, review and recommend changes to the headquarters budgeting process to ensure transparency and allow for effective allocation and prioritization.	Ongoing

Observations and recommendations

9. As work progressed within each workstream, observations and recommendations were made.

Budget governance

10. Observations on budget governance were as follows:
 - There is a need to strengthen budget governance given that the organization has increased in size and complexity.
 - There is an obligation for the senior leadership to participate across multiple forums.
 - A greater use of subcommittees for preparatory work and the development of recommendations would facilitate decision making by leaders and allow for greater involvement of headquarters and regional directors.
 - Further representation of country offices and regional bureaux would result in the broader consideration of decisions and greater acceptance.
11. Recommendations for budget governance are as follows:
 - Implement a revised budget governance structure that includes representation from country offices and regional bureaux and from the headquarters director level.
 - Provide further direction using detailed corporate priorities formulated by the leadership group.

Cost recovery

12. Observations for cost recovery were as follows:

- Future cost recovery initiatives would benefit from further guidance to ensure that they are fit for the future.
- The mechanisms for cost attribution are limited and fragmented and could benefit from an enhanced methodology, guidance and harmonized application.

13. Recommendations for cost recovery are as follows:

- Use WFP's existing commitments to agreed costing, pricing and client satisfaction principles for service provided to other United Nations entities as guides for internal service provision.
- Introduce corporate standards that will ensure transparency, consistency and equality of cost recovery mechanisms.

Country office budget analysis

14. Observations for country office budget analysis were as follows:

- There is an opportunity to define a model that would result in a more equitable allocation of predictable resources that does not use PSA funding to pay for costs that are directly attributable to WFP's operations at the country level.

15. Recommendations for country office budget analysis are as follows:

- Apply the definition of country office core functions that are not directly attributable to operations to be funded from the programme support and administrative (PSA) budget, as adopted by the Executive Board in 1998, more stringently.
- Abolish country office centralized costs.

Technical budgeting

16. Observations for technical budgeting were as follows:

- The global headquarters budgeting framework is very complex and does not provide a complete picture of all headquarters expenditures from all funding sources.
- The pillars under the appropriation lines would benefit from refinement, with particular attention paid to business services.
- The current budgeting process does not lend itself to effective review and prioritization.
- A process for better aligning funding sources with activities relating to programme support and business operations is needed.

17. Recommendations for technical budgeting are as follows:

- Institutionalize a “baseline” budgeting methodology that identifies baseline needs essential to meeting operational objectives, is supported by a robust governance process for reviewing, approving and funding budgets and provides for the monitoring of fund usage and performance with reference to performance indicators.
- Define “baseline” and “other services” and apply the definitions in classifying the needs of headquarters to appropriately support WFP’s operations that are to be presented in the management plan.
- Provide transparency on contract modalities for all employees across all funding sources, including those on short-term contracts.
- Introduce a comprehensive budget collection exercise that would include all programme support and business operations activities and their related funding sources.
- Launch a rigorous budget quality control and review process to better align funding sources with activities.

Decisions and actions

18. Based on the findings and recommendations, several actions have been identified. Taking into account their criticality for the 2022 budget cycle and the amount of time required, some of the actions have been completed while others are in progress.

Description of activity	Status
Budget governance	
Agree to establish two budget review committees – global and multilateral.	Completed*
Transition from the Strategic Resource Allocation Committee to the new budget governance committees – documentation, standard operating procedures, induction of members.	In progress – estimated completion date: second quarter of 2022
Cost recovery	
Identify activities and their related costs with potential for direct cost attribution.	Completed for three activities*
Prepare an impact analysis with regard to how such costs and their reattribution would impact country programmes, extrabudgetary activities and the PSA budget.	Completed for three activities*
Formalize principles and mechanisms and issue a policy and guidance on the use of cost recovery.	In progress – estimated completion date: first quarter of 2022

Description of activity	Status
Country office budget analysis	
Agree on a new model for country office PSA allocations that is aligned with the 1998 definition of country office PSA and that abolishes the concept of centralized services within the PSA budget.	Completed*
Agree to allocate a portion of multilateral contributions to the country offices at the beginning of 2022 to provide country offices with predictable funding with which to meet the most compelling needs under their country strategic plans.	Completed*
Country presence review exercise	To start in 2022
Technical budgeting	
Use the baseline budget methodology to develop the 2022–2024 management plan.	Completed*
Elaborate detailed corporate priorities to guide resource allocation decision making.	Fourth quarter of 2021
Include details of all employee categories in budget submissions.	Completed*
Collect information at the activity level that facilitates decision making on the prioritization and appropriate use of funding sources.	Completed*
Collect information on all activities at headquarters regardless of funding source.	Completed*
Refine the pillars of the appropriation lines by differentiating business services from business transactions and splitting system development and system maintenance.	Completed*
Apply the definitions of baseline and other services to classify the needs of global headquarters.	Completed*
Appropriate use of flexible funding resources	Completed*
Harmonize activity naming across all regional bureaux.	Estimated completion date: second quarter of 2022
Analyse and eliminate overlaps between headquarters divisions and regional bureaux.	To start in the fourth quarter of 2021
Analyse and eliminate overlaps across functional areas in headquarters.	To start in the first quarter of 2022

* The results of these actions are reflected in the 2022–2024 management plan.

Technical budgeting workstream process

19. The technical budgeting workstream encompasses the initial design of the methodology used to develop the 2022 annual budget up to the finalization of the budget and its inclusion in the 2022–2024 management plan. This workstream is covered in detail as it was directly affected by the work carried out in the other workstreams and decisions made by the leadership group and the Executive Director.

Phase 1

20. The technical budgeting workstream involved an initial assessment of 2021 management plan budget submissions through a modelling exercise conducted in November and December 2020 to develop a better understanding of the uses of PSA and extrabudgetary resources, the gap between requested and provided funding and how the submissions themselves are developed. This was done by developing a planning framework with two components: the pillars of the appropriation lines and the development of definitions for designating activities as “baseline” or “other services”.
21. January 2021 commenced with a hands-on review, with the six heads of departments (HoDs) examining their in-scope submissions for the new planning framework. This review and validation of the modelling was a critical step in ensuring the alignment of budget requests with divisional, departmental and organizational priorities.
22. The BUSBE team presented the findings from this review to the leadership group at the end of January and later to the Executive Board. The findings indicated that for in-scope headquarters, baseline needs were 56 percent higher than the PSA allocated in November 2020 and demonstrated a need for clearer articulation of baseline versus other services. The recommendation was to provide further direction using the six corporate priorities agreed since 2018.

Phase 2

23. Phase 2 saw the implementation of the new budget framework of “baseline” and “other services” and introduced a rigorous review process for better aligning funding sources with activities.



Budget collection exercise

24. As part of the preparation for the 2022 budgets, each of the six regional bureaux and 50 divisions and liaison offices prepared a comprehensive budget plan submission that for the first time included all activities and all funding sources. Existing funding sources (including special accounts, trust funds and critical corporate initiatives) linked to dedicated

activities were captured. This allowed for the segregation of the budgets into funded and unfunded activities and clearly highlighted areas for which funding sources needed to be determined.

25. To enable better performance management and accountability for results-based budgeting, key performance indicators and performance targets were identified for each activity.
26. Headquarters and regional bureau directors reviewed and endorsed their budget submissions, with a focus on key business operations and priorities.
27. After submission, all budgets went through a rigorous quality control process before being sent back to the HoDs.

Technical quality check

28. The quality control committee examined all global headquarters submissions and made recommendations related to comprehensibility and application of the budgeting framework and the scope and scale of activities. The observations of the quality control committee were captured and documented as input for the review committee's assessment of the submissions.
29. After quality control, budget submissions for headquarters and country offices totalled USD 971.9 million, of which USD 670.7 million was for baseline unfunded activities. This was the first BUSBE milestone.

Guidance from the Executive Director

30. At this stage, the baseline unfunded activities of USD 670.7 million exceeded the projected level of indirect support cost income and funding for critical corporate initiatives. The Executive Director relied on the HoDs to ensure that true baseline needs could be identified, across all divisions and regional bureaux, based on activities and priorities. The Executive Director provided broad guidance that focused the HoD review, as explained below.

Heads of department review

31. Based on the guidance received from the Executive Director, the analysis was built around six areas of focus:
 - **Level of request:** Ensuring that the total request reflects the real needs of the organization, based on an assumed level of contribution revenue of USD 8.4 billion in 2022, strategic priorities, complexity and volume. Some natural growth was expected given a 13 percent increase in projected revenue compared with the level assumed in the management plan for 2021, but based on a comparison with historical expenditures the level of increase for some divisions was excessive and various examples were provided to each department as a starting point for their analysis.

- **Absorption capacity:** Determining how equipped the organization is to carry out all the activities being planned. The HoDs were requested to reflect on how much the organization, human resources colleagues and the divisions and regional bureaux themselves would be capable of delivering if the full ask (funded and unfunded, baseline and other services) was provided.
 - **Direct costs:** Identifying opportunities to move costs to a direct charge model.
 - **One-time costs:** Capturing costs that could be borne from alternate funding sources.
 - **Functional review:** Checking alignment between the submissions and the findings of the functional review completed in 2020. The HoDs were asked to examine activities through the lens of the functional review, and some of them were challenged to identify their relationships with the activities and the responsibilities of the bureaux.
 - **Trust funds and special accounts:** Ensuring that extrabudgetary resources, namely trust funds and special accounts, were appropriately considered, particularly for divisions that had historically relied on extrabudgetary resources and were managing large special accounts.
32. No budget cap or arbitrary reduction for all divisions and regional bureaux was mandated in order not to penalize those who showed discipline in their requests.
 33. After the departmental review, total submissions increased by USD 6.7 million but total baseline decreased by USD 18.7 million. Contributing to the decrease in the baseline funding gap, extrabudgetary and cost recovery funds for baseline activities were increased by USD 9.3 million. This is the second BUSBE milestone.
 34. The largest decrease was in the Programme and Policy Development Department, where the unfunded baseline request went down by USD 28 million. Several unfunded activities were moved from baseline to other services, including the Research, Assessment and Monitoring Division hunger map (USD 16 million) and activities planned by the Brazil country office (USD 1.7 million) such as work on “strengthening programmatic approaches in key areas, resource mobilization campaigns and smallholder campaigns”. The scale of some unfunded activities proposed by the Nutrition Division was also reduced, producing a decrease of more than USD 1 million. At the same time, an activity on “gender equality and women's empowerment integration in delivering and enabling approaches”, budgeted at USD 550,000 and previously tagged as “other services”, was reclassified as “baseline”. Unfunded activities in the Innovation and Knowledge Management Division were also reduced, from USD 4.9 million to USD 3.5 million.
 35. The regional bureau budgets dropped by USD 4.1 million after reprioritization. The budget for the Regional Bureau for Asia and the Pacific was reduced by USD 600,000, for activities related to cash-based transfers and social protection policy guidance and supply chain technical support for emergencies. The budget for the Regional Bureau for the Middle East and Northern Africa was reduced by USD 600,000, for activities related to capacity development training and workshops, provision of on-site support to country offices and procurement of information technology equipment. The Regional Bureau for Eastern Africa had a USD 1.1 million budget reduction, for activities related to regional knowledge management, strategic logistic direction and regional workforce planning. For the Regional Bureau for Latin America and the Caribbean the reduction was USD 900,000,

mainly for implementation of corporate guidance in programmatic areas and technical support for country offices, and for the Regional Bureau for Western Africa there was a USD 500,000 reduction, related to sharing of Technology Division best practices.

36. The budget of the Partnerships and Advocacy Department decreased by USD 3.5 million. Public Partnerships and Resourcing Division activities were reduced by USD 1 million, mostly in activities related to the mobilization and identification of new opportunities, the Rome-based Agencies and Committee on World Food Security Division, with a budget of USD 790,000, was dismantled and USD 400,000 was transferred to the Programme – Humanitarian and Development Division and there was a USD 1.2 million reduction in the Communications, Advocacy and Marketing Division, mainly for corporate brand positioning, digital communication and social media and global campaigns and public mobilization. In the Washington office, the activity related to strategic partnership engagement was reduced by USD 500,000.
37. The Workplace Culture Department requested budget went up by USD 4 million. Other services activities were reclassified as “baseline” to enable the consolidation of the department, which was created in September 2020. A new People and Culture Coordination Unit will be established to coordinate, communicate, engage, monitor and report on the implementation of initiatives identified through the comprehensive action plan on the implementation of the recommendations of the joint Board/management working group on harassment, sexual harassment, abuse of power and discrimination and the WFP people policy, wellness strategy and human resource strategy and related enablers.
38. Finally, the Resource Management Department saw an increase of USD 2.9 million. Increases were mainly attributed to the effort, aligned with the BUSBE principles, of mainstreaming baseline enterprise risk management and management services activities, which in prior years relied heavily on donor contributions secured from year to year. The department will also administer a new budget governance system with mechanisms and frameworks designed to ensure that the allocation process is transparent, robust and aligned with corporate priorities and needs in the field.

Leadership group retreat

39. Following the initial review by the HoDs, the leadership group met on 7 July 2021 to provide a strategic review of all submissions, ensure alignment of funding with activities and recommend how to close the funding gap for baseline activities.
40. The updated baseline definition was shared with the leadership group: baseline activities are essential activities at headquarters and country offices that indirectly support the efficient and effective delivery of the annual programme of work executed through the country strategic plans. Based on the new definition it was agreed that all activities based on predictable charge-back mechanisms would be considered “direct” and not included in baseline.
41. The option of addressing the funding gap by increasing indirect income through a higher indirect support cost charge was proposed but was not adopted by the leadership group.

42. Five main levers for reducing the baseline figures were presented and the following decisions were made:
- **Horizontal overlaps** – identifying possible duplications between divisions or headquarters and regional bureaux.
 - **Reduction of baseline ask** – identifying activities that could either wholly, or partially, be other services.
 - **One-off costs** – identifying one-time activities that qualify for alternative funding sources.
 - **Direct** – identifying activities that, as per the rules and regulations, should be charged as direct costs to country strategic plans.
 - **Bilateral funding** – identifying activities suitable for raising additional funding from donors.
43. The leadership group agreed with the following observations and recommendations:
- Horizontal and vertical overlaps will require further review beyond the deadline for the 2022–2024 management plan. Building on the functional review and the work of the Business Innovations Group, this work should continue in 2022.
 - Costs associated with tasks that are transactional in nature can be directly charged to country strategic plans, while tasks that are normative or relate to oversight should remain as indirect costs. It was agreed that applicable costs of three activities, namely beneficiary management services, shipping services and procurement services, would be moved from indirect to direct.
 - Implement the new country office PSA model and abolish the centralized services for country offices within PSA.
 - Extrabudgetary funding streams from donors should be on a bilateral basis for baseline activities. Examples of these programmatic activities include gender, nutrition, school feeding, climate change, social protection, peace nexus, food systems and beneficiary management services.
 - The review committee should focus its attention on divisions with significant increases in their budget submissions, comparing unfunded baseline activities against 2021 allocations, including PSA, critical corporate initiatives and multilateral allocations.
 - The elaboration of priorities that can be a basis for guiding future resource allocation decisions is primarily a responsibility of the leadership group and should be completed by the fourth quarter of 2021.

Review committee

44. The review committee, composed of senior directors from country offices and global headquarters, including regional directors, who have expertise and in-depth knowledge of the organization, convened from 12 to 16 July 2021. The committee's main objective was to ensure that financial resources were allocated in a manner consistent with WFP strategic and corporate priorities, in accordance with policies and procedures and based on transparent criteria.
45. The review committee was not a decision making body; rather, it was empowered to make recommendations to the Executive Director. The committee did not operate on a consensus basis, as multiple options on a given topic could be submitted to the Executive Director.
46. The review committee was tasked with reviewing and challenging the justification of budget submissions based on the criteria endorsed by the leadership group and direction from the Executive Director. This provided assurance that the prioritization of funding requests was appropriate and that the recommended overall funding levels from sources such as the PSA budget, the PSA equalization account and trust funds were viable.
47. The committee made recommendations on the apportionment of baseline and other services. For example, it could be agreed that while an activity was "baseline" the amount being requested should be partially apportioned to other services.
48. The committee validated the additional activities recommended for inclusion as part of a direct costing model based on the principles. Proposed bilateral funding for selected baseline activities was validated by the review committee.
49. The committee challenged directors on the ranking, scale and scope of their activities, focused on cross-functional activities to move WFP away from fragmented budget requests and suggested changes to budget submissions based on a rigorous review.
50. Upon analysis of the increase in the budget and staffing request for headquarters, the review committee agreed on the principle that there should be a reduction in baseline unfunded budget requests based on the criterion of efficiency gains and absorption capacity. The committee recommended a list of divisions that were best placed to find the stated efficiency gains and absorption capacity. Absorption capacity refers to the rate at which new staff can be recruited and brought on board, while efficiency gains were areas in which costs should be reduced (e.g., through the elimination of redundant positions). While the committee accepted that requested staff growth was appropriate, it recommended that the funding requests for 2022 be reduced to account for the time it would take for additional staff to be recruited.

Executive Director decision

51. A decision memorandum approved by the Executive Director capturing the decisions of the leadership group and the recommendations of the review committee was circulated within the organization.

Implementation of decisions at the activity level

52. HoDs were responsible for implementing the decisions by adjusting budgets at the activity level. The third and last BUSBE milestone is the incorporation of the reductions recommended by the review committee and approved by the Executive Director into all budget submissions.
53. The final baseline budget is USD 648.3 million, of which USD 496.1 million is identified for funding from the PSA budget. The budget for “direct” costs, which had initially been included in the baseline, is USD 174.2 million, and the budget for “other services” is USD 49.5 million.

Conclusion

54. The BUSBE project team, formed in June 2020, was dissolved in October 2021. Actions identified that have yet to be implemented have been handed over to headquarters divisions, with overall responsibility lying within the Resource Management Department. Budget governance and actions under the technical budgeting workstream will be led by the Corporate Planning and Performance Division. The Chief of Staff will chair the newly formed budget governance committees. The Corporate Finance Division will continue to lead the working group on cost recovery. The Office of the Chief of Staff, which has oversight of the regional bureaux, will play a key role in the analysis of activities across the regional bureaux, and the cooperation of all HoDs will be fundamental in the analysis of functional activities within headquarters.
55. Restructuring the allotment of resources and designing monitoring reports aligned with the new model for budgeting are the most immediate tasks falling to the Corporate Planning and Performance Division. This work is essential to ensure that planned activities can be tracked from both financial and performance results perspectives. In a comprehensive results-based management approach, aligning performance with the corporate budgeting process, key performance indicators are assigned to each priority to make it possible to measure progress under the activities managed by the divisions and regional bureaux. While results will only be partially known at the time the next budget cycle commences, they will inform the next budget.
56. Prioritization is essential for effective budgeting and optimization of resources. Executive Director and leadership group agreement with and elaboration of priorities will be fundamental to aligning implementation with priorities. Under the revised budget governance structure, the leadership group will determine strategy and priorities, including expected results and deliverables. This will contribute to a consistent and transparent allocation of resources to organizational priorities within the strategic parameters of the strategic plan for 2022–2025 and its associated accountability framework, the corporate results framework for 2022–2025, for development of the 2023 budgets.

57. The overall goal and objectives of BUSBE were ambitious. As indicated in the first section of this document, one of the four objectives was fully achieved, one mostly achieved and two partially achieved. The main tasks of re-imagining and restructuring the budget and the resource allocation have been completed. Responsibilities for pending actions have been agreed and will be carried out within the assigned divisions. The work done to date has laid a solid foundation for work to continue and for the benefits envisaged when BUSBE was adopted to be realized.

Outstanding items under each objective

Objective/Action	Status
Ensure the use of the optimum funding sources for activities	Mostly achieved
Transition from Strategic Resource Allocation Committee to new budget governance committees – documentation, standard operating procedures, induction of members	In progress – estimated completion date second quarter of 2022
Harmonize activity naming across all regional bureaux	Estimated completion date second quarter of 2022
Enable more efficient use of funding	Partially achieved
Formalize principles and mechanisms and issue policy and guidance on the use of cost recovery.	In progress – estimated completion date first quarter of 2022
Analyse and eliminate overlaps between headquarters divisions and regional bureaux.	To start in the fourth quarter of 2021
Analyse and eliminate overlaps across functional areas at headquarters.	To start in the first quarter of 2022
Elaborate detailed corporate priorities to guide resource allocation decision making.	Fourth quarter of 2021
Examine the programme support and administrative support provided to country offices	Mostly achieved
Country presence review exercise	Outstanding action for 2022

Tables: Evolution of budget submissions

EVOLUTION OF BUDGET SUBMISSIONS (USD million)										
Milestone	Baseline			Other services			Direct	Total		
	Funded	Unfunded	Total	Funded	Unfunded	Total	Funded	Funded	Unfunded	Total
First	198.1	670.7	868.8	51.1	52.0	103.1		249.2	722.7	971.9
Second	207.4	642.7	850.1	51.4	77.1	128.5		258.8	719.8	978.6
Third	152.2	496.1	648.3	49.5	80.1	129.6	174.2	375.9	576.2	952.1

CHANGES TO TOTAL BUDGET BETWEEN FIRST AND THIRD MILESTONES, BY DEPARTMENT (USD million)							
	Baseline				Other services	Direct*	Total
	First milestone	Third milestone	Change		Change	Change	Change
			Amount	Percentage			
Country offices	90.5	43.0	-47.5	-53	0.0	48.1	0.6
Regional bureaux	147.4	122.8	-24.6	-17	6.4	2.8	-15.4
Headquarters	614.6	453.8	-160.8	-26	20.1	119.0	-21.7
Chief of Staff	8.7	9.1	0.4	5	0.0	0.0	0.4
Executive Director	50.7	46.3	-4.3	-9	0.1	1.5	-2.7
Deputy Executive Director	154.7	111.1	-43.5	-28	-0.3	24.9	-19.0
Partnerships and Advocacy Department	86.6	81.4	-5.2	-6	-1.7	0.2	-6.7
Programme and Policy Development Department	104.3	70.1	-34.1	-33	27.8	1.1	-5.2
Resource Management Department	166.8	99.5	-67.2	-40	-4.4	78.1	6.5
Workplace Culture Department	42.9	36.2	-6.7	-16	-1.4	13.3	5.2
Central appropriations	16.4	28.7	12.4	76	0.0	0.0	12.4
Total	868.8	648.3	-220.5	-25	26.5	169.9	-24.2

* In the first milestone, the baseline included approximately USD 150 million that was subsequently classified as "direct" when this category was created at the third milestone.

UNFUNDED BASELINE BUDGET, BY DEPARTMENT (USD million)				
	First milestone	Third milestone*	Change	
			Amount	Percentage
Country offices	90.5	43.0	-47.5	-53
Regional bureaux	137.5	105.3	-32.2	-23
Headquarters	426.3	319.1	-107.2	-25
Chief of Staff	8.7	9.1	0.4	5
Executive Director	49.4	45.0	-4.3	-9
Deputy Executive Director	81.4	54.6	-26.8	-33
Partnerships and Advocacy Department	68.6	58.7	-9.9	-14
Programme and Policy Development Department	94.2	44.9	-49.2	-52
Resource Management Department	81.9	76.9	-5.0	-6
Workplace Culture Department	42.2	29.9	-12.3	-29
Central appropriations	16.4	28.7	12.4	76
Total	670.7	496.1	-174.6	-26

* In addition, USD 16 million of baseline has been identified as funded from trust funds or special accounts that have yet to be identified.