

## ANNEX I

## Baseline budget, management results, key performance indicators and cross-cutting priorities

1. This annex provides additional information and detailed tables relating to section 4.2 of the management plan. It covers the baseline budget, management results, key performance indicators (KPIs) and cross-cutting priorities.

### Baseline budget by organizational level and funding source

TABLE A.I.1: BASELINE BUDGET BY ORGANIZATIONAL LEVEL ( <i>USD million</i> )										
Department	PSA		CCIs		Trust funds, special accounts and other funding sources		Total baseline			
	2024	2023	2024	2023	2024	2023*	2024	2023*	Difference	% change**
<b>Country offices</b>	<b>60.2</b>	<b>48.4</b>					<b>60.2</b>	<b>48.4</b>	<b>11.8</b>	<b>24</b>
<b>Regional bureaux</b>	<b>115.7</b>	<b>116.4</b>	<b>17.1</b>	<b>17.1</b>	<b>3.0</b>	<b>4.2</b>	<b>135.8</b>	<b>137.8</b>	<b>-2</b>	<b>(1)</b>
<b>Headquarters</b>	<b>356.4</b>	<b>379.5</b>	<b>80.8</b>	<b>41.1</b>	<b>142.5</b>	<b>116.8</b>	<b>579.7</b>	<b>537.3</b>	<b>42.4</b>	<b>8</b>
Executive Director and Chief of Staff	56.1	57.2	3.6	3.8	0.8	0.6	60.5	61.5	-1.1	(2)
Management Department	95.2	101.3	21.5	14.7	34.8	35.8	151.6	151.9	-0.3	0
Operations Management Department	53.6	61.6	14.3		43.9	26.7	111.8	88.3	23.5	27
Partnerships and Advocacy Department	63.8	65.7	6.6	2.0	32.8	31.6	103.2	99.2	3.9	4
Programme and Policy Development Department	52.4	56.9	23.0	11.2	29.7	21.5	105	89.6	15.4	17
Workplace Culture	35.3	36.8	11.8	9.4	0.6	0.5	47.6	46.7	1.0	2
<b>Central appropriations</b>	<b>35.6</b>	<b>32.0</b>					<b>35.6</b>	<b>32.0</b>	<b>3.6</b>	<b>11</b>
<b>Total</b>	<b>568.0</b>	<b>576.3</b>	<b>97.9</b>	<b>58.2</b>	<b>145.6</b>	<b>121.0</b>	<b>811.4</b>	<b>755.5</b>	<b>55.9</b>	<b>7</b>

\* The 2023 baseline budget is USD 2.9 million higher than presented in the management plan for 2023–2025 owing to a reclassification of an activity under one trust fund.

\*\* Figures in brackets are decreases.

### Management results

2. The seven management results are derived mainly from the six enablers described in the strategic plan for 2022–2025 – people, partnerships, funding, evidence, technology and innovation – with effective emergency response as an additional area. The management results will enable WFP to remain efficient and effective by strengthening its ability to achieve progress towards the eradication of food insecurity and malnutrition.

3. In 2024, 91 percent of the activities in the baseline budget will be linked to a management result, compared with 85 percent in 2023. The increase is due in part to the implementation of a new approach that takes into account the fact that certain activities contribute to more than one management result.
4. **Management result 1** has the aim of equipping WFP with sufficient resources, capabilities and enabling systems and processes to fulfil its primary objective of saving lives during emergencies. A substantial portion of the budget for management result 1 is allocated to activities in the programme and policy development and operations management departments, with a significant allocation directed towards activities related to the United Nations Humanitarian Air Service (UNHAS), the provision of mandated United Nations Humanitarian Response Depot (UNHRD) services and the setting up of a remote process and outcome monitoring system for specific countries. The 14 percent increase in the budget allocated to this management result is due mainly to the introduction of two new critical corporate initiatives (CCIs) – on corporate process optimization and on monitoring, identity management and traceability – which also support corporate priority 3 on ensuring maximum efficiency and accountability and prioritizing innovation.
5. **Management result 2** reflects the underlying ambition of WFP’s people policy for a future workforce of diverse, committed, skilled and high performing teams selected on merit, and a respectful and inclusive workplace culture that promotes and safeguards the highest standards of ethical conduct and behaviour. Its aim is to ensure that WFP creates, maintains and attracts the right workforce of people who are committed to saving lives and changing lives. The budget for this management result is allocated predominantly to the Workplace Culture Department and the regional bureaux and country offices. The activities with the highest budget allocations are in the areas of staffing coordination, recruitment and physical security management. The budget increase in 2024 compared with 2023 is primarily attributed to the introduction of the CCI on corporate process optimization under the Operations Management Department; USD 3 million (or 24 percent) of the budget for that CCI is allocated to activities under management result 2. The termination fund CCI, which is aligned with the corporate priority on ensuring duty of care and improving workplace culture, also contributes to the increase.
6. **Management result 3** is based on continuous efforts to establish effective partnerships for the design and implementation of WFP policies, programmes and projects while also supporting partners in attaining their own goals. The budget allocated to this management result is directed mainly to the Partnerships and Advocacy Department and the regional bureaux and country offices, and the highest allocation is dedicated to country office activities that are funded from the programme, support and administrative (PSA) budget. The 22 percent increase in the baseline budget for this management result is accounted for mainly by service provision and partnership engagement activities in the Supply Chain Operations Division of the Operations Management Department, and by thematic trust funds focused on building resilience and enhancing sustainability.
7. **Management result 4**, on ensuring effective funding for the achievement of zero hunger, emphasizes the need for efficient planning and resource allocation to address strategic priorities, and effective utilization of programmatic support to facilitate activities related to development. The Partnerships and Advocacy Department accounts for the majority of the baseline budget, with the highest allocation pertaining to activities related to individual giving. The marginal increase in the budget compared with 2023 is attributed partly to the planned activities for the new “Fit for future in a changed funding landscape” CCI, the proposed budget of which includes USD 2.7 million in new funding for activities linked to management result 4, which are also in line with the corporate priority on building partnerships, including with the private sector.

8. **Management result 5**, on evidence and learning, supports the aim of the strategic plan of ensuring that WFP collects and uses reliable, timely and pertinent evidence. The budget for this management result is allocated mainly to the offices under the Executive Director and Chief of Staff, with the most significant portion dedicated to activities related to audits, investigations, evaluations and compliance, which are carried out by the Inspector General and Oversight Office and the Office of Evaluation. The 8 percent increase in the budget compared with 2023 is accounted for mainly by activities of the Inspector General and Oversight Office that are funded from the PSA budget and have been attributed to management result 5 in the 2024 budget, having not been linked to any management result in 2023.
9. **Management result 6** encompasses activities that prioritize digital transformation in line with WFP's vision of implementing accessible digital solutions that enhance decision-making processes while safeguarding beneficiary data collection and information management activities. The Management Department accounts for the largest share of the budget allocated to this management result, under which activities are carried out predominantly by the Technology Division, particularly activities aimed at improving the operational agility of information and technology and strategically enhancing WFP's security profile through a robust approach to data protection and privacy. Two new CCIs, on monitoring, identity management and traceability and on corporate process optimization, account for two thirds of the overall 19 percent increase in the budget compared with 2023.
10. **Management result 7**, on the leveraging of innovation, incorporates activities that explore and implement cutting-edge innovations in WFP's business models and processes. The activities with the highest budget allocations are related to the design and delivery of innovation and accelerator programmes, the implementation of business improvement and change management projects at the inter-agency and internal levels, and the provision of tailored support for the scale up of innovations that can generate global impact across field offices. The 51 percent increase in the budget for this management result compared with 2023 is accounted for predominantly by the planned increases in the WFP innovation fund and the trust fund for the Supply Chain Food Safety and Quality Branch and by the new CCI on corporate process optimization.
11. Notable planned activities that are not linked to a specific management result are those related to the PSA budget for central appropriation allocations to the United Nations Department of Safety and Security (UNDSS) and to payables processing and disbursement transactions under the Management Department.
12. The management results and related KPIs support performance management and accountability throughout the planning, implementation, monitoring, evaluation and reporting cycle. They also define the standards to which WFP management is held accountable in implementing the strategic plan and supporting programme performance. Each management result is broken down into a limited number of outputs to which KPIs have been assigned. The KPIs are listed in the corporate results framework (CRF)<sup>1</sup> and the methodologies for measuring them are documented in the CRF compendium. Tables A.I.2 to A.I.8 show the majority of the KPIs defined in the new CRF and their targets, by management result. WFP's performance will be assessed against these KPIs at the end of the year in the annual performance report. The metrics in the tables below cover the predominant CRF measurements attributed to activities during the corporate budget process or, in some cases, to the activities that account for the highest proportions of the budget.

---

<sup>1</sup> "WFP corporate results framework (2022–2025)" (WFP/EB.1/2022/4-A/Rev.1).

<b>TABLE A.I.2: BASELINE AND KEY PERFORMANCE INDICATORS – MANAGEMENT RESULT 1</b>			
<b>Management result 1: Effectiveness in emergencies</b>	<b>2024 (USD)</b>	<b>2023 (USD)</b>	<b>Change</b>
		USD 139.4 million	USD 121.9 million
<b>Output</b>	<b>Key performance indicator</b>	<b>2024 target</b>	<b>2023 target</b>
Emergency and surge capacity	Number of days Emergency Operations Division staff deployed in response to emergencies	4 000	3 800
Ensure timely (pre-emptive) “no regrets” emergency response	Percentage of surge support requests coordinated and supported in corporate scale-up	79	74
Enhanced emergency processes	Percentage of corporate alert system countries having benefited from advance financing (Immediate Response Account)	90	90

<b>TABLE A.I.3: BASELINE AND KEY PERFORMANCE INDICATORS – MANAGEMENT RESULT 2</b>			
<b>Management result 2: People management</b>	<b>2024</b>	<b>2023</b>	<b>Change</b>
		USD 110.7 million	USD 92.5 million
<b>Output</b>	<b>Key performance indicator</b>	<b>2024 target</b>	<b>2023 target</b>
Nimble and flexible people management practices delivered	Percentage of the workforce employed on short-term contracts	48	49
Performing and improving workforce promoted and safeguarded	Percentage of employees completing mandatory training on both prevention of fraud, corruption and sexual exploitation and abuse at WFP and preventing and responding to abusive conduct at WFP	95	95
	Percentage of offices which have implemented corporate prevention of abusive conduct and outreach tools aimed at employees	90	90
	Performance and competency enhancement compliance rate	100	100
	Percentage of offices that have an action plan in place to align their practices on people management with WFPs people policy and its enabling initiatives	95	90

<b>TABLE A.I.4: BASELINE AND KEY PERFORMANCE INDICATORS – MANAGEMENT RESULT 3</b>			
<b>Management result 3: Engage in effective partnerships</b>	<b>2024</b>	<b>2023</b>	<b>Change</b>
		USD 167.8 million	USD 137.9 million
<b>Output</b>	<b>Key performance indicator</b>	<b>2024 target</b>	<b>2023 target</b>
Enhanced collective action is aimed at the achievement of the Sustainable Development Goals	Percentage of country strategic plan (CSP) development outlines that are aligned with the United Nations sustainable development cooperation framework	95	85
	Percentage of international financial institution and WFP agreements signed	95	95
	Number of WFP programmes undertaken in collaboration with a United Nations partner agency, fund or programme	+ 10%	+ 10%
Country-level partnerships are aimed at reaching the most vulnerable	Percentage of WFP funding to cooperating partners awarded as directly as possible to local and national responders	25	25
	Percentage of outputs achieved within partnerships	75	60

<b>TABLE A.I.5: BASELINE AND KEY PERFORMANCE INDICATORS – MANAGEMENT RESULT 4</b>			
<b>Management result 4: Effective funding for zero hunger</b>	<b>2024</b>	<b>2023</b>	<b>Change</b>
		USD 101.3 million	USD 99.7 million
<b>Output</b>	<b>Key performance indicator</b>	<b>2024 target</b>	<b>2023 target</b>
Maintain positioning of WFP and a strong funding base for the organization	Total (USD) funds received during the year	10 billion	10 billion
	Percentage of CSP expenditures versus implementation plan	90	90
	Score in the International Aid Transparency Initiative aid transparency index	99	99
Effective and efficient planning and allocation of resources to organizational priorities of strategic importance	Percentage of resources available by earmarking level: CSP	20	20
	Percentage of flexible funding sourced	8	8

<b>TABLE A.I.6: BASELINE AND KEY PERFORMANCE INDICATORS - MANAGEMENT RESULT 5</b>				
<b>Management result 5: Evidence and learning</b>		<b>2024</b>	<b>2023</b>	<b>Change</b>
		USD 113.8 million	USD 104.9 million	8%
<b>Output</b>	<b>Key performance indicator</b>	<b>2024 target</b>	<b>2023 target</b>	
Overall progress in CSP results achievement	Percentage of output indicators achieved or on track	85	85	
Utilization of audit and evaluation recommendations	Number of outstanding audit recommendations	< previous year	< previous year	
	Percentage of implemented evaluation recommendations (disaggregated by evaluation type)	100	100	
	Number of joint and system-wide evaluations in which WFP engaged in reporting year	< previous year	< previous year	
	Percentage of WFP draft policies and draft CSPs which refer explicitly to evaluation evidence	95	90	

<b>TABLE A.I.7: BASELINE AND KEY PERFORMANCE INDICATORS - MANAGEMENT RESULT 6</b>				
<b>Management result 6: Leverage technology</b>		<b>2024</b>	<b>2023</b>	<b>Change</b>
		USD 78.5 million	USD 66 million	19%
<b>Output</b>	<b>Key performance indicator</b>	<b>2024 target</b>	<b>2023 target</b>	
More and better data for strategic and operational decision-making	Percentage of compliance with information technology security standards	100	100	
Improved technology solutions in support of beneficiary management	Percentage of WFP cash transfers supported digitally	80	80	

<b>TABLE A.I.8: BASELINE AND KEY PERFORMANCE INDICATORS - MANAGEMENT RESULT 7</b>				
<b>Management result 7: Leverage innovation</b>		<b>2024</b>	<b>2023</b>	<b>Change</b>
		USD 28.2 million	USD 18.7 million	51%
<b>Output</b>	<b>Key performance indicator</b>	<b>2024 target</b>	<b>2023 target</b>	
Expanded profile as a trusted provider of operational technology solutions, innovation and advice	Number of external innovation programmes run (including repeat requests)	15	12	
WFP's programmes are enhanced through innovation	Number of beneficiaries reached via innovations	35 million	25 million	
	Number of innovation projects funded (in early stage and scaling phase)	65	60	

### Cross-cutting priorities

13. Cross-cutting priorities span programmatic and management dimensions and are relevant to all aspects of humanitarian and development work. The four cross-cutting priorities are gender equality and women's empowerment, protection and accountability to affected populations, environmental sustainability, and nutrition integration. This section focuses on activities related to WFP's programme support and business operations budget for 2024 and does not cover activities or budgets related to country strategic plans (CSPs).

#### Gender equality and women's empowerment

14. WFP has a strong strategic commitment to embedding gender equality and women's empowerment into all aspects of its work, in recognition of the strong linkages between gender inequalities and food insecurity and malnutrition. The organization has also made specific commitments to improving its corporate capacity to implement the ambitious 2022 gender policy, focusing on programme quality, results, resourcing, partnerships and accountability. Resources are required in order to ensure that dedicated gender equality and women's empowerment experts are included in WFP's core programme workforce at the country, regional and global levels. These experts will increase WFP's capacity to develop strategic approaches and guidance, conduct gender analyses and studies, and design, implement and monitor gender equality across its humanitarian and development portfolio.
15. Between 2022 and 2024, the percentage of the overall PSA budget allocated to gender has ranged from 4.2 to 4.3 percent and stands at 4.2 percent in 2024. The Gender Equality Office aims to secure additional resources through the corporate gender equality trust fund; in 2024, the office will collaborate with the programme and emergency divisions on prioritizing essential improvements to WFP's humanitarian work aimed at ensuring that differentiated needs based on gender are addressed and monitored.

16. In 2023, the programme – humanitarian and development and corporate planning and performance divisions have been working together to strengthen the gender-responsiveness of WFP's approaches to PSA and CSP budgeting. The aim is to ensure better planning of and reporting on the resources dedicated to that work and to integrate into systems and guidance materials the measures needed for WFP to comply with United Nations data standard number 7 on gender budgeting and expenditure tracking, which will be mandatory from the end of 2025.

### **Protection and accountability to affected populations**

17. Protection and accountability to affected populations is a vital aspect of WFP's work; the aim is to ensure that WFP's activities do no harm and that affected communities, especially the individuals and groups most at risk of protection threats and exclusion from assistance, have a role in determining the assistance they receive. By the end of 2024, 50 employees are expected to be assigned to implementing this cross-cutting priority, the majority of whom will be based in regional bureaux or country offices, directly supporting operations and funded by the baseline budget.

### **Environmental sustainability**

18. The cross-cutting priority on environmental sustainability is based on activities such as the integration of environmental and social safeguards into WFP's operations and the promotion of environmental management practices and systems. Thirty employees – working primarily in the Programme – Humanitarian and Development Division – dedicate more than 70 percent of their time to this cross-cutting priority.

### **Nutrition integration**

19. Nutrition integration is prioritized and flagged in activities such as the development of regional implementation strategies and guidance for country offices, and the maintenance of global oversight of and investment in food assistance for assets, livelihoods and resilience programming. Forty-one employees dedicate more than 70 percent of their time to this cross-cutting priority.