

ANNEX VI

High-level targets, cost per beneficiary and key figures by output

1. This annex provides information related to section III of the management plan. It covers the high-level targets, the cost per beneficiary analysis and the disaggregation of the operational requirements and implementation plan by Sustainable Development Goal (SDG), strategic outcome and output.

High-level targets

2. The [WFP corporate results framework for 2022–2025](#) defines high-level targets (HLTs) for each of the five outcomes established in the strategic plan in addition to the key performance indicators associated with each management result.¹ Supplemented by the policy on CSPs, the corporate results framework provides a performance and accountability framework that enables WFP to measure and demonstrate its response to humanitarian needs and its contribution to the strengthening of national governments in their work towards achieving the 2030 Agenda for Sustainable Development.

Strategic outcome 1 – People are better able to meet their urgent food and nutrition needs

3. WFP commits to undertaking all the preventive and response measures within its capabilities and influence that will bring the number of countries with populations experiencing famine to zero (HLT indicator 1). The target for the share of acutely food-insecure people who receive emergency assistance from WFP will gradually increase each year, from 47 percent in 2024 to 50 percent in 2025 (HLT indicator 1.1), requiring WFP to extend its emergency assistance in line with needs while continuing to acknowledge the complementary responses of governments and partners in the humanitarian system.
4. WFP's contribution to the prevention and treatment of malnutrition through its emergency responses is represented by HLT indicator 1.2. The aim is to progressively reach the 2025 target of providing WFP services for 70 percent of women and children in need, in accordance with WFP's commitments to the Global Action Plan on Child Wasting.² To improve the quality of its responses and align with the targets established at the 2021 Nutrition for Growth Summit, WFP aims to progressively increase the share of nutritionally adequate in-kind food transfers from 65 percent in 2024 to 80 percent in 2025 (HLT indicator 1.3).
5. Between 2024 and 2025, WFP plans to increase the number of countries where it is implementing cash-based operations that respond to people's essential needs (HLT indicator 1.4) from 37 to 50, once the new cash-based transfer (CBT) policy and essential needs analysis directive have come into effect. The target of commencing transfers within three days of a sudden-onset emergency event holds WFP accountable for achieving the humanitarian programme cycle benchmarks developed by the Inter-Agency Standing Committee (IASC) (HLT indicator 1.5).

¹ The high-level targets were determined by the respective functions, taking into account WFP's previous performance, expected needs and resource availability. In most cases, the targets are derived by linear interpolation between the baseline value established in 2021 and the target value for 2025.

² [Global Action Plan on Child Wasting](#).

TABLE A.VI.1: CORPORATE HIGH-LEVEL TARGETS – STRATEGIC OUTCOME 1				
		2023	2024	
Operational requirements (<i>USD million</i>)		13 971	15 851	
Provisional implementation plan (<i>USD million</i>)		8 577	7 897	
HLT indicator	2021 baseline	2023 target	2024 target	2025 target
1. Number of countries with populations experiencing famine	4*	0	0	0
1.1 Percentage of acutely food-insecure people receiving emergency assistance from WFP	38	44	47	50
1.2 Percentage of women and children in need who benefit from WFP services to prevent and treat wasting	41	60	65	70
1.3 Percentage of WFP in-kind transfers that are nutritionally adequate	N/A	50	65**	80
1.4 Number of countries with cash operations responsive to people's essential needs	N/A	25	37	50
1.5 Median time for the first WFP transfer to reach people after a sudden-onset emergency	4 days (2020–2021)	3 days	3 days	3 days

* This baseline includes countries with populations in phase 5 of the Integrated Food Security Phase Classification, "famine-like conditions".

** Based on analysis of WFP's needs-based planning for 2022, 12 percent of the rations were assessed as nutritionally adequate (baseline) and 44 percent as partly adequate. The target was therefore set at 65 percent in 2024, rising to 80 percent in 2025.

Strategic outcome 2 – People have better nutrition, health and education outcomes

6. WFP commits to providing 61 million children (the sum of direct beneficiaries under HLT indicators 2.1 and 2.2) with access to improved health, nutrition and education services by 2024. The target for 2024 is higher than the 2025 target of 46 million because of the increased need arising from the current global food security crisis and the resulting expansion in the coverage of WFP's malnutrition prevention and treatment and school-based programmes.
7. Recognizing the importance of the right nutrition during the first 1,000 days of life in averting malnutrition and its long-term impacts, WFP plans to assist 34 million women and children with malnutrition prevention and treatment services by 2024 (HLT indicator 2.1). As sustainable nutrition outcomes for children and young adults require investments that extend over the first 8,000 days of life, WFP aims to assist 27 million children directly with nutritious meals in schools in 2024 and plans to work with governments and partners to reach an additional 91 million children with nutritious meals through national school feeding programmes in 2024, rising to 100 million in 2025 (HLT indicator 2.2). It also aims to increase the percentage of national programmes delivering comprehensive school health and nutrition services from 76 percent in 2024 to more than 80 percent in 2025 (HLT indicator 2.3).

TABLE A.VI.2: CORPORATE HIGH-LEVEL TARGETS – STRATEGIC OUTCOME 2				
		2023	2024	
Operational requirements (<i>USD million</i>)		2 378	2 683	
Provisional implementation plan (<i>USD million</i>)		1 394	1 235	
HLT indicator	2021 baseline	2023 target	2024 target	2025 target
2. Number of children with access to improved health, nutrition and education services with WFP assistance (<i>million</i>)	32.3 (2020)	57.9	61	46
2.1 Number of women and children that benefit from WFP services designed to prevent and treat malnutrition during the first 1,000 days of life (<i>million</i>)	17.3	33.8	34	25
2.2 Number of children that receive nutritious meals in schools as a contribution to nutrition over the next 7,000 days (<i>million</i>)				
– from WFP	15	24	27	21
– from governments and partners	91	91	91	100
2.3 Percentage of national school feeding programmes delivering a comprehensive package of school health and nutrition services thanks to support from WFP and partners	61	61	76	>80

Strategic outcome 3 – People have improved and sustainable livelihoods

8. WFP commits to assisting 21.5 million people seeking to develop more resilient livelihoods by 2024, gradually increasing from 14 million people assisted in 2021 to 23 million in 2025 (HLT indicator 3). The lead HLT indicator for outcome 3 tracks progress towards the development of more resilient livelihoods by combining three supporting indicators: HLT indicators 3.1, 3.2 and 3.3. The targets for all the HLT 3 indicators increase every year between 2021 and 2025.

TABLE A.VI.3: CORPORATE HIGH-LEVEL TARGETS – STRATEGIC OUTCOME 3				
		2023	2024	
Operational requirements (<i>USD million</i>)		1 917	2 094	
Provisional implementation plan (<i>USD million</i>)		1 002	733	
HLT indicator	2021 baseline	2023 target	2024 target	2025 target
3. Number of people who have more resilient livelihoods in the face of risks and shocks through WFP assistance (<i>million</i>)*	14**	20	21.5	23
3.1 Number of people who benefit from resilience building initiatives that strengthen the livelihood asset base, including ecosystems (<i>million</i>)	10	12.5	13.75	15
3.2 Number of smallholders who benefit from WFP support that improves value chains and strengthens market services (<i>million</i>)	0.41	1	1.2	1.5
3.3 Number of people with financial protection from climate hazards (<i>million</i>)	3.5	6.5	7.6	9

* In line with WFP's commitment to pursuing integrated, sequenced and layered humanitarian and development activities, the lead indicator target considers that people can benefit from an integrated package of activities. That consideration accounts for an overlap of 1.5 million people (comprising 300,000 smallholder farmers and their families) who receive assistance measured under HLT indicators 3.1 and 3.2, and 1.1 million people who receive assistance measured under HLTs indicators 3.1 and 3.3.

** This baseline was calculated in August 2022 and was not included in the management plan for 2023–2025.

Strategic outcome 4 – National programmes and systems are strengthened

9. WFP will strengthen national programmes and systems in 54 countries by 2024 and aims to reach 56 countries by 2025 (HLT indicator 4). The lead HLT 4 indicator is the number of SDG-related national policies, strategies, programmes and other system components that are enhanced by WFP's capacity strengthening support. The lead indicator is complemented by indicators on the number and effects of WFP's support for national emergency preparedness and response systems (HLT indicator 4.1), social protection systems (HLT indicator 4.2) and food systems (HLT indicator 4.3) and the number of countries committed to increasing support for school feeding in their national policies and budgets (HLT indicator 4.4). The 2024 targets for all HLT indicators under outcome 4 reflect linear progression between the 2021 baseline values and the 2025 target values.

TABLE A.VI.4: CORPORATE HIGH-LEVEL TARGETS – STRATEGIC OUTCOME 4				
		2023	2024	
Operational requirements (<i>USD million</i>)		216	675	
Provisional implementation plan (<i>USD million</i>)		155	287	
HLT indicator	2021 baseline	2023 target	2024 target	2025 target
4. Number of countries with programmes and systems strengthened through WFP support	49	52	54	56
4.1 Number of countries better prepared for and able to respond to emergencies through national systems	30	32	33	35
4.2 Number of countries whose national social protection systems better contribute to people's food security, healthy diets and ability to meet essential needs and/or manage risks	47	53	56	60
4.3 Number of countries where WFP contributes to making food systems more resilient	36	40	42	45
4.4 Number of countries that have committed and/or increased their commitments to school feeding programmes in their:				
– national policies	41	41	45	49
– budgets	0	1	3	5

Strategic outcome 5 – Humanitarian and development actors are more efficient and effective

10. Under strategic outcome 5, WFP commits to providing “mandated” and “on-demand” services and solutions in 55 countries by 2024 and in 60 countries by 2025. WFP is committed to meeting IASC-endorsed United Nations country team requests for mandated services (logistics cluster, emergency telecommunications cluster, food security cluster, the United Nations Humanitarian Air Service and the United Nations Humanitarian Response Depot), as reflected in the HLT 5.1 target of 100 percent. Given WFP’s increasing role as a provider to humanitarian and development partners of on-demand services in supply chains, data and analytics, cash transfers, technology, administration and engineering, the HLT 5.2 target is 55 countries in 2024, increasing to 60 countries in 2025. WFP also commits to delivering good-quality services, as reflected in the target of an 80 percent user satisfaction rate (HLT indicator 5.3) throughout the duration of the strategic plan.

TABLE A.VI.5: CORPORATE HIGH-LEVEL TARGETS – STRATEGIC OUTCOME 5				
		2023	2024	
Operational requirements (<i>USD million</i>)		1 206	1 446	
Provisional implementation plan (<i>USD million</i>)		873	848	
HLT indicator	2021 baseline	2023 target	2024 target	2025 target
5. Number of countries benefiting from WFP “mandated” and/or “on demand” services and solutions	N/A	50	55	60
5.1 Share of countries in which governments or partners avail themselves of WFP “mandated” services out of all countries where the United Nations country team requests, and the IASC endorses, the activation of “mandated services” (<i>percentage</i>)	N/A	100	100	100
5.2 Number of countries in which partners request and benefit from WFP “on-demand” solutions and services	N/A	50	55	60
5.3 Percentage of users satisfied with the services provided	80	80	80	80

Cost per beneficiary analysis

Definitions and methodology

11. The projected cost per beneficiary is based on the operational requirements for delivering assistance to tier 1 beneficiaries who directly benefit from WFP-provided food, CBTs and commodity vouchers that are aimed at improving their food security or nutrition status.
12. The two metrics developed for this indicator are the annual cost per beneficiary and the daily cost per beneficiary. The annual cost per beneficiary is calculated by dividing the total operational requirements by the total number of beneficiaries who should receive assistance under one or more WFP programmes over the course of the year. The daily cost per beneficiary is calculated by dividing the total operational requirements by the total number of daily transfers. The total number of daily transfers is calculated by multiplying the number of days for which assistance should be provided by the number of beneficiaries. A longer duration of assistance may increase the annual cost per beneficiary without affecting the daily cost, while a higher ration size or entitlement value affects both the daily and the annual costs per beneficiary.

Projections for 2024

13. In 2024, WFP’s total operational requirements will increase by 16 percent compared with 2023, from USD 19.7 billion to USD 22.7 billion, while the number of projected beneficiaries will increase by 5 percent, from 150.5 million to 157.3 million. Over the same period, the operational requirements for the daily cost per beneficiary per assistance day (or cost per beneficiary per assistance day) will increase by 8 percent, from USD 0.45 in 2023 to USD 0.47. The variation in those key indicators is shown in table A.VI.6.

TABLE A.VI.6: VARIATIONS IN BENEFICIARY NUMBERS, TOTAL OPERATIONAL REQUIREMENTS AND DAILY COSTS PER BENEFICIARY, 2023–2024		
Indicator	2023 value*	2024 value
Operational requirements**	USD 19.7 billion	USD 22.7 billion
Projected beneficiaries	150.5 million	157.3 million
Daily cost per beneficiary	USD 0.45	USD 0.49

* From "[WFP management plan \(2022–2024\)](#)" (WFP/EB.2/2021/5-A/1/Rev.1).

** The total operational requirements shown here include capacity strengthening and service delivery, which do not result in direct transfers to tier 1 beneficiaries.

Analysis and interpretation

- The 2024 operational requirements are projected to deliver 41.0 billion daily transfers at an average daily cost per beneficiary of USD 0.49. This figure is a global weighted average that reflects a range of activities with varying expected daily costs per beneficiary as shown in table A.VI.7. Unconditional resource transfers, which are expected to constitute more than 66 percent of all WFP daily transfers, have an average daily cost per beneficiary of USD 0.53.

**TABLE A.VI.7: DAILY AVERAGE COST PER BENEFICIARY FOR FOOD TRANSFERS,
CASH-BASED TRANSFERS AND COMMODITY VOUCHERS, 2024 OPERATIONAL REQUIREMENTS**

Programme area	Food		CBTs		Commodity vouchers		All modalities	
	Number of daily transfers (million)	Daily cost per beneficiary (USD)	Number of daily transfers (million)	Daily cost per beneficiary (USD)	Number of daily transfers (million)	Daily cost per beneficiary (USD)	Number of daily transfers (million)	Daily cost per beneficiary (USD)
Asset creation and livelihood support	671.4	0.62	2 099.6	0.60	6.2	0.80	2 777.2	0.60
Climate adaptation and risk management			97.9	0.80	8.5	0.87	106.4	0.80
Household and individual skill and livelihood creation	17.8	0.80	194.6	0.69			212.3	0.70
Prevention of malnutrition	3 470.3	0.24	543.4	0.71	23.3	0.57	4 037.1	0.30
School-based programmes	3 033.4	0.27	960.2	0.39	466.6	0.65	4 460.2	0.34
Treatment of malnutrition	2 174.8	0.50	22.5	0.48			2 197.3	0.50
Unconditional resource transfers	16 455.9	0.47	9 185.0	0.65	1 528.4	0.36	27 169.3	0.53
Total	25 823.5	0.42	13 103.2	0.63	2 033.1	0.43	40 959.8	0.49

15. Table A.VI.8 shows the daily values of assistance for the five largest WFP programme areas broken down between transfer value and transfer costs. The value of assistance does not include implementation, direct support or indirect support costs.

TABLE A.VI.8: AVERAGE DAILY VALUES, TRANSFER COSTS AND COSTS PER BENEFICIARY, 2024 OPERATIONAL REQUIREMENTS									
Programme area	Food					CBTs and commodity vouchers			
	Average daily ration size (grams)	Average daily transfer value (USD)	Average daily transfer costs (USD)	Total cost per beneficiary	Transfer value as a % of cost per beneficiary	Average daily transfer value (USD)	Average daily transfer costs (USD)	Total cost per beneficiary	Transfer value as a % of cost per beneficiary
Asset creation and livelihood support	487	0.25	0.25	0.62	41	0.46	0.06	0.60	76
Prevention of malnutrition	95	0.14	0.06	0.24	58	0.54	0.07	0.70	77
School-based programmes	153	0.15	0.07	0.27	55	0.35	0.05	0.47	73
Treatment of malnutrition	145	0.29	0.13	0.50	57	0.32	0.08	0.48	66
Unconditional resource transfers	392	0.26	0.15	0.47	54	0.49	0.04	0.61	80
Total	306	0.23	0.13	0.42	54	0.47	0.04	0.60	79

16. The duration of assistance is an important dimension of the intensity of assistance. The duration of assistance is planned for each programme area based on the programme design and CSP objectives. For instance, the duration of school-based programmes will typically correspond to the average duration of the school year in each of the countries where such programmes are being implemented, while activities in seasonal or resilience-focused programme areas will often have a shorter duration of assistance. During implementation, factors such as access constraints, funding gaps or the closure of distribution points may reduce the actual duration of assistance. Table A.VI.9 indicates the average, planned number of assistance days per beneficiary by programme area in 2024.

Programme area	Number of assistance days	Number of beneficiaries (million)	Annual cost per beneficiary (USD)
Asset creation and livelihood support	142	19.5	86
Prevention of malnutrition	213	18.9	64
Treatment of malnutrition	128	17.2	64
School-based programmes	164	27.2	55
Unconditional resource transfers	288	94.2	152
Total		157.3	127

Key projected figures by Sustainable Development Goal, strategic outcome and output

SDG	Strategic outcome	Output	2024 operational requirements		2024 provisional implementation plan	
			USD million	%	USD million	%
2	1. People are better able to meet their urgent food and nutrition needs	1.1 Food-insecure and crisis-affected populations have access to nutritious food and cash-based assistance, restored assets and services to meet their urgent needs	14 689	65	7 187	65
		1.2 Crisis-affected children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets	1 161	5	711	6
	2. People have better nutrition, health and education outcomes	2.1 Food-insecure populations have increased and sustained access to nutritious food, cash-based assistance, new or improved skills and services to meet their food and nutrition needs	636	3	294	3
		2.2 Children, pregnant women and girls and new mothers, and other nutritionally vulnerable populations benefit from programmes to prevent and treat malnutrition and improve diets	1 245	5	530	5
		2.3 School-age children and adolescents have access to school-based health and nutrition packages	802	4	411	4

TABLE A.VI.10: OPERATIONAL REQUIREMENTS AND PROVISIONAL IMPLEMENTATION PLAN BY SUSTAINABLE DEVELOPMENT GOAL, STRATEGIC OUTCOME AND OUTPUT						
SDG	Strategic outcome	Output	2024 operational requirements		2024 provisional implementation plan	
			<i>USD million</i>	%	<i>USD million</i>	%
	3. People have improved sustainable livelihoods	3.1 People and communities have access to productive assets to better cope with shocks and stressors	1 293	6	419	4
		3.2 People and communities have increased skills, capacities and access to financial, energy and climate services for climate-adapted and sustainable livelihoods	446	2	160	1
		3.3 Smallholder farmers and value chain actors have increased capacity to produce and aggregate marketable surpluses, reduce post-harvest losses, access markets and leverage linkages to schools	355	2	154	1
17	4. National programmes and systems are strengthened	4.1 National actors have increased capacity and knowledge to enhance policies, strategies, processes and programmes, contributing to the achievement of zero hunger and other SDGs	541	2	221	2
		4.2 Components of national emergency preparedness and response, social protection and food systems are strengthened	134	1	66	1
	5. Humanitarian and development actors are more efficient and effective	5.1 Governments and humanitarian actors utilize mandated services in crisis-settings to set up, manage and deliver responses and services	564	2	364	3
		5.2 Partners utilize on-demand services to augment their capacity and ensure more efficient, effective and coordinated interventions	882	4	484	4
Total			22 748	100	11 000	100