
ANNEX III-B: METHODOLOGIES FOR ASSESSING PERFORMANCE AGAINST OUTPUTS, OUTCOMES AND CROSS-CUTTING PRIORITIES

1. This annex describes the methodologies used by WFP to assess its results in terms of output, outcome and cross-cutting indicators for operations that are active and monitored during the reporting year. Results reflect the latest available data for 2024 at the time of reporting and are limited to the indicators¹ included in the main body of WFP's performance and accountability framework, the revised corporate results framework for 2022–2025.²
2. As described in the corporate results framework, outputs “reflect WFP's sphere of control and accountability”. In addition to the number of beneficiaries assisted and transfers distributed, they can include, for example, the number of smallholder farmer aggregation systems supported. Outcomes complete the picture of WFP's progress towards each of its five strategic outcomes and, together with the results of its cross-cutting commitments spanning programmatic and management dimensions, reflect WFP's contributions to the achievement of the SDGs, with a special focus on SDGs 2 and 17. Outcomes can measure, for example, the food security and nutrition status of beneficiaries, while cross-cutting commitments include, for example, the percentage of beneficiaries who report experiencing no barriers to their access to food and nutrition assistance.
3. For various operational reasons, country offices may sometimes measure and report output and outcome indicator results under strategic outcomes or standard outputs that are not aligned with those specified in the corporate results framework. Annex III-C, which aims to provide a representative overview of WFP's output, outcome and cross-cutting results, presents all of the results aligned with the corporate results framework and other results that are not aligned but that account for at least 10 percent of the indicator's overall actual or planned value, in the case of output indicators, or at least 10 percent of the number of countries reporting the indicator, in the case of outcome indicators.

Assessing WFP's performance against output indicators

4. WFP captures programmatic results concerning the products and services it delivers through its activities by using output indicators to measure progress towards each of its 12 corporate standard outputs.
5. Data on the planned figures for output indicators come from the latest validated planning documents, while data for actual figures come from distribution and completion reports and monitoring sources. The planned and actual values are then aggregated – taking into consideration the overlaps that occur when, for example, a country office transitions from one CSP to another during the reporting year – to report the value of the indicator for that standard output or strategic outcome.
6. To assess performance against an output indicator under the relevant strategic outcome or standard output, the annual performance report compares the planned value of the indicator to the actual value according to the formulas below.

¹ Methodologies for each indicator can be accessed at [WFP's Indicator Compendium](#). Annual country reports provide the results for all other indicators, including country-specific indicators.

² The revised corporate results framework for 2022–2025 is the operational tool for guiding the implementation of the strategic plan for 2022–2025. It defines what WFP will deliver in terms of programmatic outcomes and outputs, and how those results will be achieved in terms of management results based on organizational enablers.

7. When an increase in the indicator value represents an improvement, the following formula is applied to compare the actual value against the planned value in order to arrive at a performance percentage indicating the percentage of the planned value achieved:

$$Performance = \frac{Actual}{Planned} \times 100$$

8. When a decrease in the indicator represents an improvement, the following formula is applied:

$$Performance = (1 - \frac{Actual - Planned}{Planned}) \times 100$$

9. In both cases, when performance is greater than or equal to 100 percent the indicator has met or exceeded its planned or target value.

Assessing WFP's performance against outcome indicators

10. WFP uses outcome indicators for each of its five strategic outcomes to capture programmatic performance in terms of advancing system and institutional changes at scale and/or changing behaviours, practices and beliefs.
11. Outcome indicators are measured for each target group, location and modality in each programme. An outcome indicator measurement is considered "complete" when a baseline, an annual target and a follow-up value for that indicator are reported. If one of those values is missing, the outcome indicator measurement is excluded from the analysis. While this helps WFP to avoid drawing conclusions from incomplete data, it means that the performance values might not reflect the performance of all of WFP's operations or the outcomes for all the beneficiaries assisted by WFP, and may instead reflect performance in only a subset of operations and/or for a subset of beneficiaries. This is partly the result of gaps in monitoring data as WFP can report only on those aspects of its operations for which sufficient monitoring data are collected. Ratings should be read in conjunction with the accompanying narrative explanations, which provide a more holistic overview of performance.
12. When an indicator has more than one sub-indicator category, one or several of the categories are excluded in order to avoid double-counting in the measurement of performance. For example, the food consumption score has three sub-indicator categories – acceptable, borderline and poor – but only the "acceptable" and "poor" categories are retained and are reported on separately.
13. Outcome performance is assessed by comparing the annual follow-up value of an outcome indicator with its annual target and its baseline. An indicator measurement has improved or remained stable if its follow-up value is greater than or equal to its baseline, for measurements that are meant to increase, or less than or equal to its baseline, for measurements that are meant to decrease. To determine whether a measurement has or has not met or exceeded its target, the annual follow-up value is compared with the annual target. A measurement has met or exceeded its target if its follow-up value is greater than or equal to its annual target, for measurements that are meant to increase, or less than or equal to its annual target, for measurements that are meant to decrease.

Assessing WFP's performance against cross-cutting indicators

14. WFP uses specific indicators to capture its performance in advancing its four cross-cutting priorities,³ which are designed to help the organization maximize the quality, effectiveness and sustainability of its programmes. Cross-cutting indicators measure the extent to which WFP is mainstreaming and achieving its policy objectives in each of the four cross-cutting priority areas in all of its activities.
15. Cross-cutting indicators can be measured at various levels, including the global, CSP, activity and sub-activity levels. For many cross-cutting indicators, the global target is not an aggregation of the targets of individual measurements but is set globally or for the corporate level, as is the case of the 100 percent target for beneficiaries reporting no safety concerns.
16. The formulas used to assess output performance (see paragraphs 7 and 8) are also used to compare the actual value of each cross-cutting indicator with its target value, rather than its planned value.
17. For the reasons outlined in the previous two paragraphs, a cross-cutting indicator measurement can be considered complete and be included in the analysis only if a follow-up value is reported.⁴ However, a target is often not required, such as when an indicator has a globally set target; and a baseline value is never utilized at the global level, although it is retained at the CSP level.

³ WFP's strategic plan for 2022–2025 defines four cross-cutting priorities: protection and accountability to affected people; gender equality and women's empowerment; environmental sustainability; and nutrition integration.

⁴ For some of the indicators for which 2024 is the first year for which data have been collected, the value collected serves as the follow-up value for the purposes of reporting on actual values, while also establishing a baseline for future years.