



Workshop on WFP's financial concepts

17 February 2026

WFP headquarters, Rome, Italy

Concept note

Since 2020, the gap between WFP's operational requirements and contributions has averaged around 45 percent annually – a trend that continues similarly this year, noting WFP's USD 13 billion in 2026 operational requirements compared to USD 5.9 billion in forecasted contributions. This persistent gap along with recent significant changes in the funding context underscore the need for WFP to continue to grow and diversify its resource base beyond traditional donor contributions. Requested by the Executive Board during their November 2025 session, this workshop is part of a series of consultations to be held throughout 2026 to unpack WFP's financial architecture and identify how best to diversify funding while managing associated operational, financial, and governance considerations.

To set a foundation for these discussions going forward, WFP invites interested members of the Board for a "briefing session" which will explain WFP's current financial architecture with the aim of building a common understanding of how the parts work together as a whole.

Elements that will be covered include:

- governance, including elements such as WFP's annual management plan and country strategic plans;
- overview of WFP's "Blue Book" (General Regulations, General Rules, Financial Regulations and Rules of Procedure of the Executive Board);
- critical terminologies, including WFP cost categories and distinctions between direct and indirect costs;
- WFP's "full cost recovery" principle and how it is applied.

Participants will leave the session with a greater fluency about WFP's financial architecture in preparation for the upcoming strategic dialogue.