ANNEX II-D: EXPENDITURE PER BENEFICIARY ANALYSIS[1]

Definitions and methodology

1. The expenditure per beneficiary indicator measures the average cost of assisting each tier 1 beneficiary who benefits from food, cash-based transfers (CBTs) or commodity vouchers provided by WFP to improve their food security or nutrition status.

2. The two metrics developed for this indicator show the daily and the annual expenditures per beneficiary. The daily expenditure per beneficiary is calculated by dividing the total expenditure by the total number of daily transfers corresponding to that expenditure. The total number of daily transfers is calculated by multiplying the number of days for which assistance is provided by the number of beneficiaries as recorded in distribution reports. Annual expenditure per beneficiary is calculated by dividing the total annual expenditure by the total number of beneficiaries receiving assistance through one or more WFP programmes during the year. A longer duration of assistance may increase the annual expenditure per beneficiary without affecting the daily expenditure. By contrast, a ration cut affects the daily expenditures per beneficiary and may also affect the annual expenditures per beneficiary.

Results for 2025

3. In 2025, WFP's total expenditures decreased by 7 percent compared with 2024, from USD 8.4 billion to USD 7.8 billion, and the number of beneficiaries decreased by 3 percent, from 124 million to 121 million. As such, the annual expenditure per beneficiary decreased by 2 percent, from USD 51 in 2024 to USD 50 in 2025, while the expenditure per beneficiary per assistance day – or daily expenditure per beneficiary – decreased by 4 percent, from USD 0.45 to USD 0.43. The variations in these key indicators are shown in table 1.

Table 1: Variations in beneficiary numbers, total expenditures, and annual and daily expenditure per beneficiary, 2024–2025

Indicator	2024 value	2025 value
Total beneficiaries	124 million	121 million
Total expenditures	USD 8.4 billion	USD 7.8 billion
Annual expenditure per beneficiary	USD 51	USD 50
Daily expenditure per beneficiary	USD 0.45	USD 0.43

4. As seen in table 2 below, in 2025, the actual daily expenditure per beneficiary was USD 0.43, which is 14 percent lower than the USD 0.50 planned in the original management plan for 2025–2027. For the food modality, the actual daily expenditure per beneficiary in 2025 was USD 0.39, which is 13 percent lower than the planned level of USD 0.45. In 2024, actual and planned values were similar, at USD 0.42 for both. For the CBT modality, the actual daily expenditure per beneficiary in 2025 was USD 0.52, which is 9 percent lower than the planned level of USD 0.57. This represents closer alignment with planning than in 2024, when the

[1] WFP's expenditures per beneficiary refer to the average amounts of money spent by WFP on each individual who receives assistance through food, CBTs and/or commodity vouchers. Expenditures per beneficiary are considered a cost, but from a broader perspective that considers the social and economic benefits of WFP programmes, expenditures per beneficiary could be seen as investments. By providing food assistance to people in need, WFP helps to reduce hunger, malnutrition and food insecurity, which has a range of positive impacts on individuals, households and communities. Tier 1 beneficiaries who receive food assistance through the capacity strengthening modality are not included in this analysis.

actual value was 20 percent below the planned level. For commodity vouchers, the actual daily expenditure per beneficiary in 2025 was USD 0.31, which is lower than the planned value of USD 0.44. In 2024, the actual value of USD 0.45 was more closely aligned with the planned level of USD 0.49.

Table 2: Variations in daily actual expenditures per beneficiary, 2025 *(USD)*

Modality	Planned* *(USD)*	Actual *(USD)*
Food	0.45	0.39
CBTs	0.57	0.52
Commodity vouchers	0.44	0.31
Total	**0.50**	**0.43**

* From WFP management plan (2025–2027) (WFP/EB.2/2024/5-A/1/Rev.1), annex VI, table A.VI.7

Analysis and interpretation

5. Between 2024 and 2025, the number of beneficiaries receiving food decreased by 3 percent, from 81 million to 78 million, while the volume of food distributed decreased by 7 percent, from 2.5 million mt to 2.3 million mt. Over the same period, the number of beneficiaries receiving CBTs increased by 4 percent, from 41 million to 43 million, and the number of beneficiaries receiving commodity vouchers decreased slightly, by 2 percent, from 5.9 million to 5.8 million. However, the corresponding transfer value of the CBTs remained the same in 2025 as in 2024, at USD 2 billion, while the transfer value of commodity vouchers increased by 11 percent, from USD 146 million to USD 163 million. To mitigate the impact of ongoing funding gaps and other operational constraints, WFP reprioritized its assistance. Prioritization measures may include changes in the targeting of beneficiary groups, ration sizes, the duration of assistance provision, or the assistance modalities used, based on conditions in the country and operational realities.

6. Table 3 presents the daily average expenditures per beneficiary, table 4 the annual average expenditures per beneficiary, and table 5 the daily value of assistance as a share of total costs in the largest WFP programme areas. Activities in the remaining programme areas are implemented primarily through capacity-strengthening initiatives and service delivery, with limited use of direct transfers for tier 1 beneficiaries. The duration of assistance provision is an important dimension of the intensity of the assistance and is shown in table 6. The number of beneficiaries reported in table 4 also influences the intensity of assistance.

7. Overall, the daily expenditure per beneficiary decreased from USD 0.45 in 2024 to USD 0.43 in 2025. This was driven by a reduction in daily expenditures for the food and commodity voucher modalities, while for the CBT modality, the daily cost per beneficiary increased compared with 2024. Notably, for unconditional resource transfers – WFP's largest programme area – the daily expenditure per beneficiary decreased overall from USD 0.51 in 2024 to USD 0.46 in 2025, but the daily expenditure for CBTs remained the same as in 2024.

8. The total annual cost per beneficiary in 2025 decreased very slightly, from USD 51 in 2024 to USD 50. However, the average annual cost per beneficiary for CBTs increased from USD 61 in 2024 to USD 66 2025. For unconditional resource transfers, the annual cost per beneficiary decreased from USD 65 in 2024 to USD 62 in 2025, but the trends for the food and CBT modalities contributed to this in different ways: the average annual cost per beneficiary for food declined from USD 61 to USD 56, while for CBTs it increased from USD 73 to USD 75.

9. Table 5 shows the average daily value of assistance as a share of the total average daily cost by programme area. For the food modality, the daily value of assistance accounts for 80 percent of the total daily cost, while for CBTs and commodity vouchers, it accounts for 82 percent. These shares are in line with the results reported in 2024.

10. Table 6 indicates the average number of assistance days per beneficiary by programme area. The duration of assistance provision planned for each programme area is based on the programme design and the country strategic plan (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 provide assistance for shorter periods. During implementation, factors such as access constraints, funding gaps, or the closure of distribution points may reduce the actual duration of assistance provision.

11. In 2025, the average duration of assistance provision increased by 6 percent for unconditional transfers, while decreasing by 6 percent for malnutrition prevention programmes and school-based programmes, and by 14 percent for malnutrition treatment programmes. Analysis of the duration of assistance provision helps to clarify the link between the daily cost per beneficiary and the annual cost per beneficiary. For example, for unconditional resource transfers, although the daily cost per beneficiary is in line with the global average of USD 0.43, the corresponding annual cost per beneficiary is the highest among all types of activity, as this is the programme area that delivers assistance on the greatest number of days, on average. Indeed, the increased duration of unconditional resource transfer provision compared with 2024 in part offsets the reduction in daily expenditure per beneficiary seen between 2024 and 2025.

TABLE 3: DAILY AVERAGE EXPENDITURES PER BENEFICIARY FOR FOOD TRANSFERS, CASH-BASED TRANSFERS AND COMMODITY VOUCHERS, 2025

Programme area*	Food		CBTs		Commodity vouchers		All modalities	
	Number of daily transfers (*million*)	Daily expenditure per beneficiary *(USD)*	Number of daily transfers (*million*)	Daily expenditure per beneficiary *(USD)*	Number of daily transfers (*million*)	Daily expenditure per beneficiary *(USD)*	Number of daily transfers (*million*)	Daily expenditure per beneficiary *(USD)*
Action to protect against climate shocks	2.9	0.34	79.3	0.62	20.8	0.26	103.0	0.54
Asset creation and livelihoods	29.3	0.68	299.0	0.61	0.6	1.20	328.9	0.61
Malnutrition prevention programmes	894.5	0.36	117.9	0.47	0.1	0.63	1 012.4	0.37
Malnutrition treatment programmes	955.7	0.48	27.3	0.62	0.0		983.0	0.49
School-based programmes	1 516.5	0.19	331.9	0.29	391.8	0.29	2 240.2	0.23
Unconditional resource transfers	6 531.0	0.43	4 252.6	0.53	329.6	0.32	11 113.2	0.46
Total	**9 929.9**	**0.39**	**5 108.0**	**0.52**	**742.9**	**0.31**	**15 780.8**	**0.43**

***** Smallholder agriculture market support activities do not appear in this table because they are based mainly on capacity-strengthening activities for which there are no direct food, cash-based or commodity voucher transfers.

TABLE 4: ANNUAL AVERAGE EXPENDITURES PER BENEFICIARY* FOR FOOD TRANSFERS, CASH-BASED TRANSFERS AND COMMODITY VOUCHERS, 2025

Programme area	Food		CBTs		Commodity vouchers		All modalities	
	Number of beneficiaries	Annual expenditure per beneficiary *(USD)*	Number of beneficiaries	Annual expenditure per beneficiary *(USD)*	Number of beneficiaries	Annual expenditure per beneficiary *(USD)*	Number of beneficiaries	Annual expenditure per beneficiary *(USD)*
Action to protect against climate shocks	52 373	18	1 891 546	26	248 720	22	2 192 639	25
Asset creation and livelihoods	746 667	27	4 561 022	40	10 770	72	5 318 459	38
Malnutrition prevention programmes	10 478 120	31	714 046	78	2 410	19	11 194 576	34
Malnutrition treatment programmes	12 881 381	36	282 816	60	-		13 164 197	36
School-based programmes	14 761 112	20	3 027 355	32	3 757 787	31	21 546 254	24
Unconditional resource transfers	49 715 247	56	29 858 904	75	3 635 872	29	83 210 023	62
Total*	**88 634 900**	**44**	**40 335 689**	**66**	**7 655 559**	**30**	**136 626 148**	**50**

* The totals shown in this row include the overlaps that occur when a single beneficiary receives assistance through more than one WFP programme or transfer modality. In 2025, WFP provided assistance to 121 million beneficiaries, some of whom were reached through multiple programmes in various programme areas.

TABLE 5: DAILY VALUES OF ASSISTANCE, 2025*								
Programme area	**Food**				**CBTs and commodity vouchers**			
	Average daily transfer value *(USD)*	**Average daily transfer costs *(USD)***	**Total expenditures per beneficiary *(USD)***	**Transfer value as a % of expenditures per beneficiary *(%)***	**Average daily transfer value *(USD)***	**Average daily transfer costs *(USD)***	**Total daily expenditures per beneficiary *(USD)***	**Transfer value as a % of expenditures per beneficiary *(%)***
Action to protect against climate shocks	0.13	0.12	0.34	75	0.42	0.03	0.55	82
Asset creation and livelihoods	0.31	0.18	0.68	72	0.42	0.06	0.61	79
Malnutrition prevention programmes	0.22	0.08	0.36	83	0.37	0.03	0.47	84
Malnutrition treatment programmes	0.26	0.13	0.48	81	0.43	0.13	0.62	90
School-based programmes	0.10	0.05	0.19	77	0.20	0.04	0.29	79
Unconditional resource transfers	0.16	0.18	0.43	80	0.39	0.03	0.51	82
Total	**0.17**	**0.15**	**0.39**	**80**	**0.37**	**0.03**	**0.49**	**82**

* The value of assistance includes the transfer value and transfer costs. It does not include the implementation, direct support and indirect support costs.

TABLE 6: AVERAGE DURATION OF ASSISTANCE BY PROGRAMME AREA, 2025 (*NUMBER OF DAYS*)				
Programme area	**Food**	**CBTs**	**Commodity vouchers**	**Average***
Action to protect against climate shocks	55	42	84	47
Asset creation and livelihoods	39	66	60	62
Malnutrition prevention programmes	85	165	30	90
Malnutrition treatment programmes	74	96		75
School-based programmes	103	110	104	104
Unconditional resource transfers	131	142	91	133

* The averages shown in this column are the weighted averages calculated on the basis of the number of beneficiaries assisted through each modality.