Chief Financial Officer Division (CFO)

WFP Management Plan (2027-2029)

2nd Executive Board Informal Consultation

10 September 2026

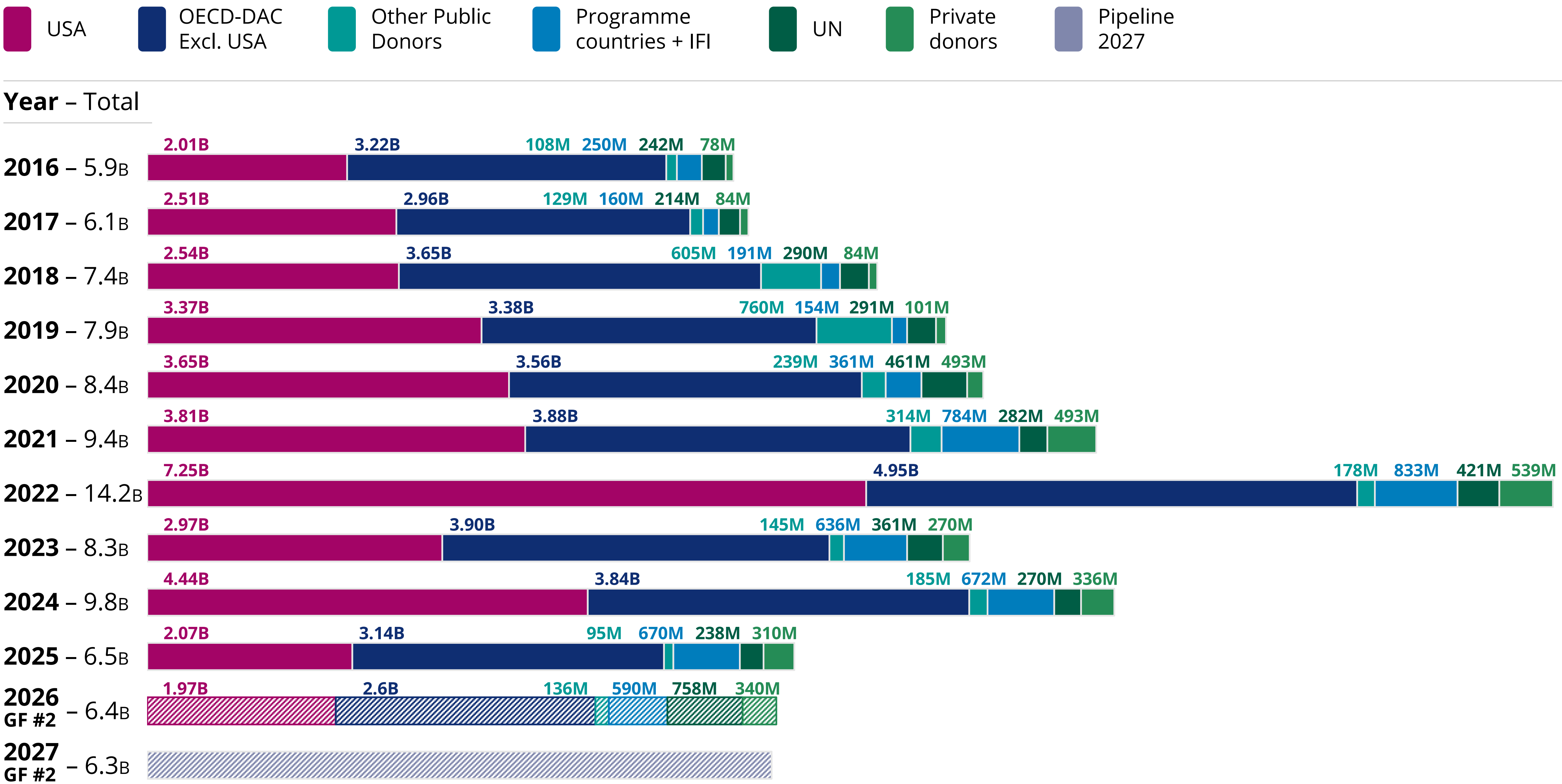
WFP World Food Programme

SAVING LIVES CHANGING LIVES

Structure of the presentation

- Key figures
- Programme Support & Administrative Budget
- Use of PSA Equalization Account and Unearmarked portion of the General Fund
- Draft decisions
- Next steps and Q&A

Historical funding trends



Figures before accounting adjustments

Key 2027 figures – Programming and Funding

Operational Requirements

USD 12.2 B

7% decrease from MP 2026

Targeted Beneficiaries

91 M

17% decrease from MP 2026

- The 10 largest operations make up 57% of Operational Requirements, slightly less than MP2026, reflecting greater adherence to calibration principles

Contribution Forecast

USD 6.3 B

annually, for the duration of the MP 2027-2029

- Focus on diversification of funding, in an unpredictable environment
- Resource Mobilization Strategy to protect, grow, diversify is aligned with Strategic Plan and intended to strengthen emergency response, build resilience, and enable sustainable government-led programmes

Provisional Implementation Plan

USD 7.6 B

62% of operational requirements

Planned Beneficiaries

80 M

88% of operational requirements beneficiaries

- SO 1 - Emergency preparedness and response makes up 69% of IP
- CBT and vouchers account for 44% of IP transfers while food accounts for 40%

Key 2027 figures – Budget and use of funds and reserves

Baseline Budget

USD 602.5 M

Baseline consists PSA 61%, CCIs 9% and TF/SA and other funding sources 30%

PSA Budget

USD 366.4 M

3.6% decrease from 2026 Approved PSA

Projected ISC Income

USD 366.4 M

Based on USD 6.3 billion in contributions and **6.5%** ISC rate (with exceptions of **4%** as previously approved by the Board)

PSAEA approvals

USD 29 M

To fund CCIs and replenish the Wellness Fund

UGF approvals

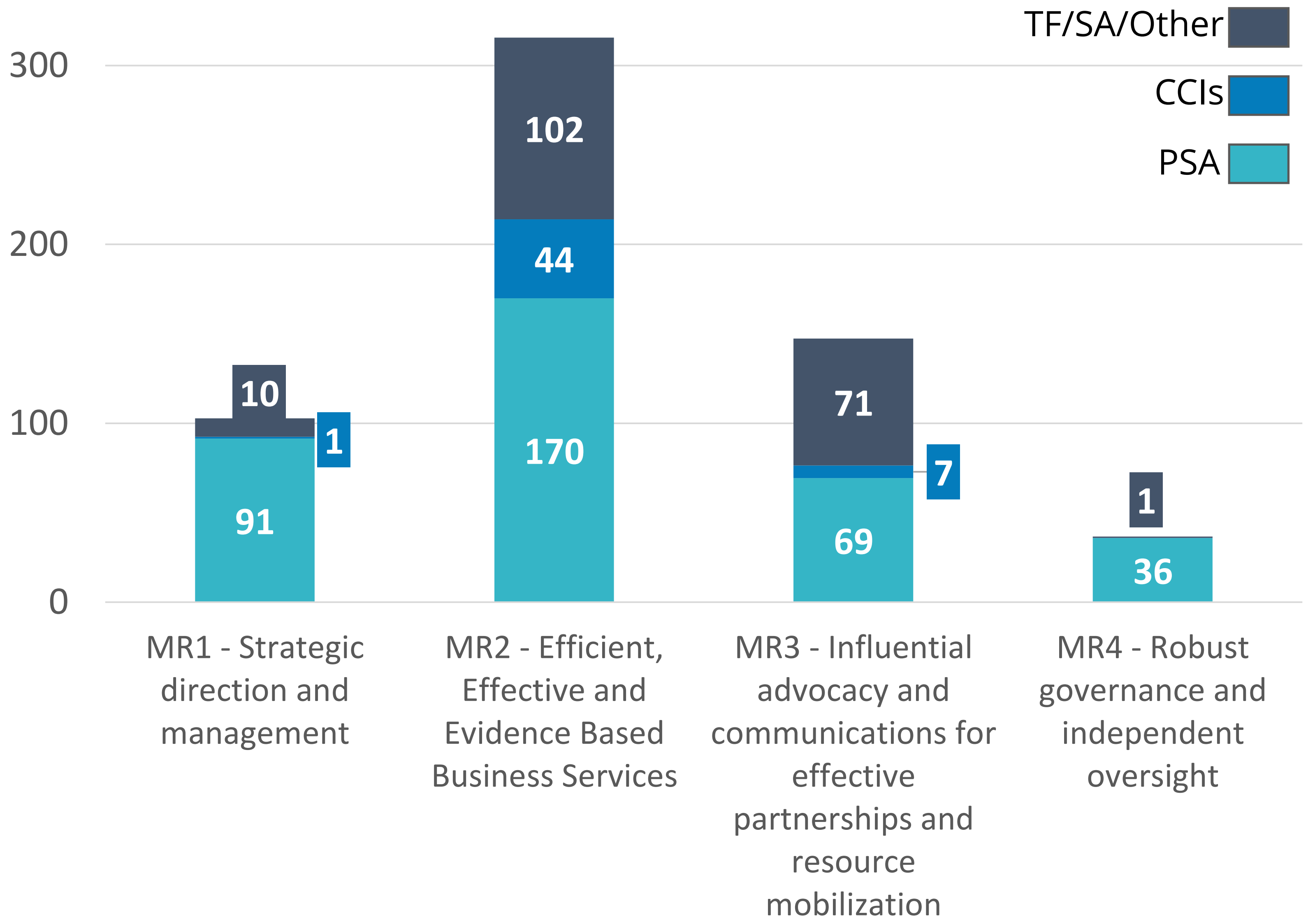
USD 80 M

For IRA, CO Safety Net, Individual Fundraising and Innovative Financing Facility

Baseline Budget by Management Results
(USD million)

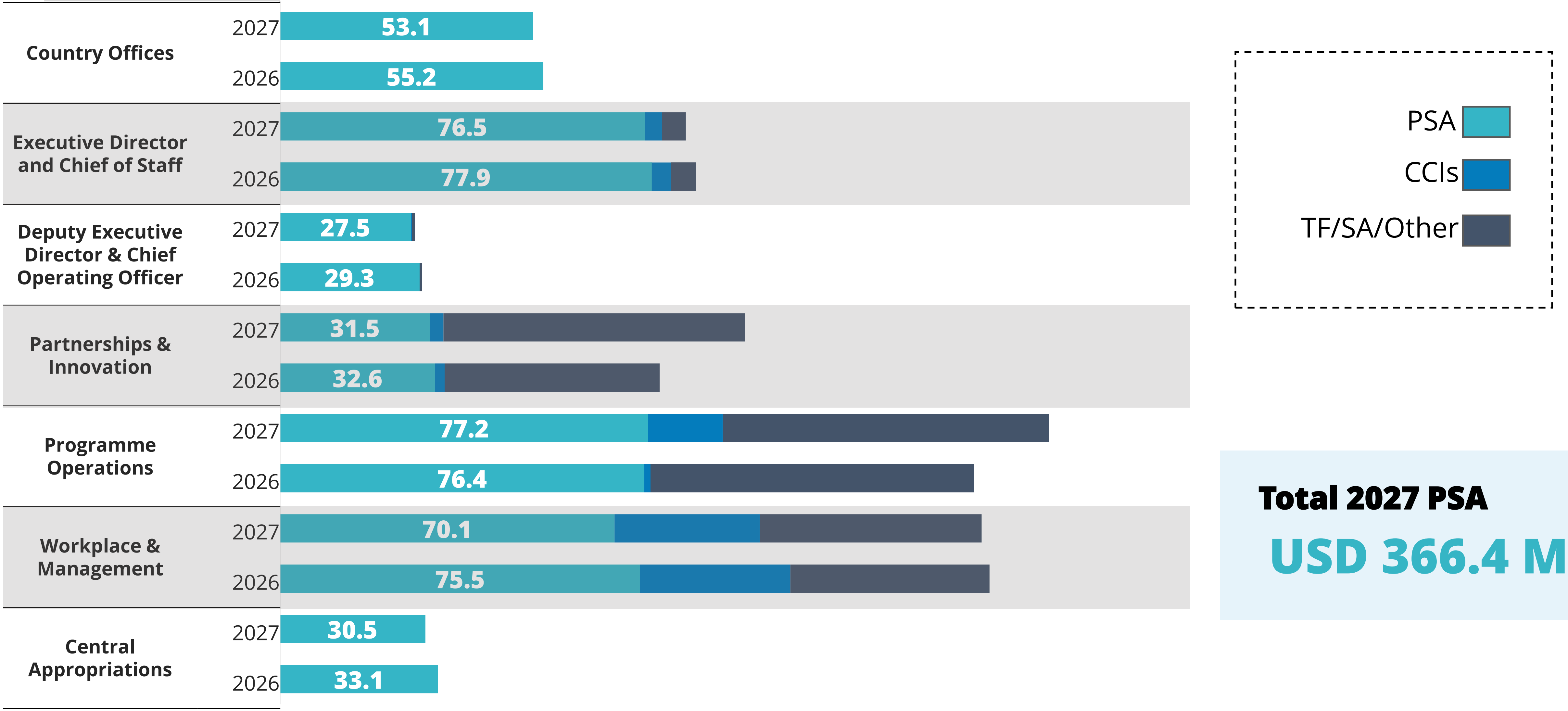
Baseline Budget
USD 602.5 M

PSA Budget
USD 366.4 M



PSA budget changes – 2026 to 2027 by org. level

(USD millions)



Total 2027 PSA

USD 366.4 M

PSA Equalization Account *(USD millions)*

PSAEA projected budgetary balance at 1 January 2027	**274.7**
ISC projected revenue	366.4
Proposed PSA budget	(366.4)
Proposed uses	(28.9)
PSAEA projected budgetary balance at 31 December 2027	**245.8**
PSAEA target (equivalent to 5 months of 2027 PSA expenditures)	152.7

Wellness Fund

USD 2 million

for replenishment of the fund given unforeseen expenditures related to the Ebola response in DRC

CCIs

Ongoing

IPSAS Implementation

USD 4.4 million to extend ongoing CCI and complete the implementation of IPSAS requirements

WFP Digital business transformation plan

USD 10 million to expand the scope through investments in artificial intelligence for improved programme delivery, decision-making and operations

New

UN80: Delivering integrated services, systems and data across the UN

USD 7.2 million for integrated supply chains, cash leadership, identity assurance, consolidated back-office functions, and expanded common services across the UN system

Upskilling country office teams for resource mobilization

USD 2.6 million to strengthen country office capacities in resource mobilization and partnerships

Scaling innovative finance for WFP delivery and impact

USD 2.7 million to strengthen capabilities to mobilize and leverage innovative sources of financing in support of programme delivery and impact

Unearmarked General Fund *(USD millions)*

Projected balance at 1 January 2027	**375.6**
Projected earnings	115.0
Previously approved – treasury management	(2.4)
Proposed uses	(80.0)
Projected balance at 31 December 2027	**408.2**
Prudent balance	150.0

IRA replenishment

USD 30 million replenishment to enable WFP to respond rapidly and effectively to emergencies

CO Safety net

USD 15 million to help alleviate the financial pressure exerted on the associated costs of CSPs covering unforeseen and exigent costs arising at the CO level

Individual Fundraising

USD 20 million for the third tranche of the overall USD 100 million investment from the UGF to accelerate WFP's Individual Fundraising

Innovative Financing Facility

USD 15 million for the establishment of the innovative financing facility to provide catalytic capital to unlock multi-year financing solutions

Draft decisions:

For EB's approval

PSA Budget – USD 366.4 M

Maintain **6.5% standard ISC rate**, or 4% for exceptions previously approved

ED's authority to adjust PSA by 2% of the increase in contribution forecast and decrease by 10% of PSA

Use of the PSAEA to cover any shortfall between ISC income and PSA

Use of PSAEA – **USD 29 M**

Use of UGF – **USD 80 M**

IRA resourcing target level – **USD 400 M**

Evaluation Workplan

Next key dates for the Management Plan process

- **May 6** — EB informal briefing
- **Jul 27** — 1st informal consultation
- **Aug 26** — MP "extracts" posted on EB website (in English)
- **Sep 1** — EB workshop on Strategic Investments and CCIs
- **Sep 10** — 2nd informal consultation
- **Early Oct** — Advisory Committee on Administrative & Budgetary Questions (ACABQ)
- **Oct 19** — Posting of full MP in all languages on EB website
- **Nov 2–4** — FAO Finance Committee
- **Nov 16** — EB Second regular session – MP approval

Q&A

THANK YOU

WFP
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