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Programme**

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WFP MANAGEMENT PLAN (2016–2018)

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NOTE TO THE EXECUTIVE BOARD

This document is submitted to the Executive Board for approval.

The Secretariat invites members of the Board who may have questions of a technical nature with regard to this document to contact the focal points indicated below, preferably well in advance of the Board's meeting.

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TABLE OF CONTENTS

Executive Summary	5
Draft Decision	11
Section I: Introduction	13
Section II: Funding Context and Resourcing Assumptions	19
Section III: Provisional Prioritized Plan of Work	25
Section IV: Programme Support and Administrative Budget	43
Section V: Corporate Services and Business Services; Special Accounts	61
Annex I: The 2016 PSA Budget Proposal	65
Annex II: Table A.II.1: Organizational Structure and PSA Positions Distribution, 2015 and 2016	74
Table A.II.2: PSA and DSC Staffing Table by Appropriation Line, 2015 and 2016	75
Table A.II.3: PSA Budget by Organizational Unit and by Appropriation Line, 2015 and 2016	85
Annex III: 2016 Projected Operational Requirements and Regional Overviews	95
Annex IV: Review of the Management Plan (2015–2017)	121
Annex V: Office of Evaluation Work Plan 2016–2018	126
Annex VI: Terminology	137
Acronyms Used in the Document	141

EXECUTIVE SUMMARY

Performance and Efficiency

1. The Management Plan is the financial planning component of WFP's corporate performance management framework. This plan (2016–2018) continues the journey to performance-informed financial management by applying resource-based budgeting in country operations and linking budgetary allocations with results.
2. Resource-based budgeting in country operations is managed by aligning anticipated resources with prioritized programmes. The proposed performance-informed Programme Support and Administrative budget for 2016 is based on investment cases that set out the links between resources, activities, outputs and outcomes.
3. Features of this Management Plan include:
 - expanding the context for forecasting income and prioritizing WFP's work to reflect the increasing scale and duration of emergency responses, the greater variety of food-assistance tools and changing approaches to funding among donors;
 - basing the provisional plan of work on activities prioritized on the basis of estimated resources;
 - developing the Cost Excellence initiative to facilitate cost savings, optimize the quality of services and increase our mission focus; and
 - completing Fit for Purpose, for which this Management Plan proposes a final tranche of resources,¹ by the end of 2016.
4. The Implementation Plan and the Programme Support and Administrative budget are now based on forecast income, but this is subject to uncertainties. On the basis of trends in humanitarian needs and funding as at early September 2015, the Secretariat proposed an anticipated funding level, including trust funds, of USD 4.9 billion in 2015 and 2016, consistent with a long-term income growth trend of 5 percent. However, more recent developments suggest that the anticipated funding level for 2015 may in fact exceed the earlier projection. The income level of USD 5.4 billion in 2014 was exceptional.
5. The Secretariat proposes to limit the increase in the Programme Support and Administrative budget to 3 percent to minimize growth in the baseline and ensure that the 2016 budget of USD 290.3 million is less than the estimated indirect support cost recoveries from which it is funded. The increase will support capacity in regional bureaux and country offices to enable WFP to respond to the “new normal” of multiple emergencies while delivering food assistance more efficiently and effectively.

¹ See: WFP/EB.A/2015/6-D/1.

WFP's Next Strategic Plan and the 2030 Agenda

6. As a leading contributor in the achievement of the 2030 Agenda Goal 2 – eliminating hunger and chronic malnutrition (Zero Hunger) –, WFP helps set the agenda for food security and nutrition. WFP has supported the development of the Sustainable Development Goals, helping identify universal indicators of progress towards Goal 2. WFP's work will be guided by the outcome of major events in 2015 and 2016, including the World Humanitarian Summit.
7. A new strategic plan is being developed. Subject to confirmation with the Board, a mid-term review of the current plan (2014–2017) will be presented at the 2016 First Regular Session, and the new Strategic Plan (2017–2021) will be submitted for approval at the 2016 Second Regular Session. This will maximize WFP's contribution to the Sustainable Development Goals and will feature a single Corporate Results Framework integrating the Strategic Results Framework and Management Results Framework.

Funding Forecast

8. As a voluntarily funded organization, the operations of WFP are dependent on contributions actually received. Funding levels are forecast on the basis of humanitarian trends and consultations with donors, and are aligned with a global funding projection. The forecasts are regularly revised in response to changing circumstances. Table 1 shows funding received in 2012, 2013 and 2014 and projected funding for 2015 and 2016.

TABLE 1: ACTUAL AND PROJECTED FUNDING (USD billion)					
	2012	2013	2014	2015*	2016*
Management Plan (2016–2018)	4.044	4.380	5.380	4.900	4.900

* Estimated in September 2015.

9. In an attempt to diversify revenue streams, WFP is tapping into emerging sources such as the Gulf States, Brazil, the Russian Federation, India, China and South Africa. The Secretariat is also examining the potential growth of donations from individuals, as well as new innovative funding opportunities.
10. WFP continues to seek greater flexibility in the use of contributions. The efficiency gains and other benefits of more flexible forms of financing are described in the Financial Framework Review. As 90 percent of its income is earmarked for specific projects, and only half of its forecast contributions are available for advance financing, WFP's capacity to prioritize is constrained. WFP will seek to increase the level of multilateral and multi-year contributions, which – being more flexible and predictable – incur lower transaction costs. In return WFP will provide greater transparency in the allocation of resources and greater donor visibility, fostered through web-enabled reporting tools.
11. Following the Board's approval of a transfer of USD 50 million from the Programme Support and Administrative Equalization Account¹ in 2015, WFP will expand use of the Immediate Response Account for grants and advances. The Secretariat intends to seek increases in donor commitments to USD 200 million per annum.

Implementation Plan and Provisional Prioritized Plan of Work

12. The 2016 implementation plan comprises country operational plans, which amount to USD 4.7 billion as set out in the provisional prioritized plan of work, plus activities funded from trust funds amounting to USD 200 million.
13. WFP designs its projects against operational needs. However, in response to resource levels actually received, managers must further prioritize by targeting beneficiaries, adjusting transfer values or the length of assistance, and adjusting activity mixes.
14. The process has improved since it was introduced in the Management Plan (2014–2016) and will continue to be refined in 2016. The provisional prioritized plan of work will be included in the 2016 Financial Statements to provide a comprehensive assessment of financial performance. A standard platform will be rolled out to country offices requiring them to:
 - plan operations with a 12–18 month time horizon based on forecast resources;
 - integrate resource forecasts into operational planning; and
 - explain the differences between operational results and the original plan as part of performance management.
15. The 2016 provisional prioritized plan of work proposes direct delivery of 13.7 billion rations to beneficiaries.² The normalized cost per ration varies between USD 0.25 and USD 0.29. In nutrition activities, which involve more expensive food products, costs can be 50 percent higher. Of the beneficiaries targeted for direct food assistance in 2016, 31 percent are in the Middle East region³ where three Level 3 emergencies continue; the region also accounts for 40 percent of the provisional prioritized plan of work. Asia region accounts for 19 percent of direct beneficiaries; East and Central Africa region for 19 percent; West Africa region for 18 percent; Southern Africa region for 10 percent; and Latin America and the Caribbean region for 3 percent.
16. Direct beneficiaries of food and cash-based transfers are regarded as Tier 1. WFP is looking into ways of identifying and quantifying people who benefit indirectly from its food assistance activities – Tier 2 – such as users of assets, and mainstreaming those beneficiaries into its planning and reporting guidance and systems. Studies will also be carried out to quantify and establish the impacts on people who benefit indirectly from WFP’s capacity-development activities – Tier 3.

Unforeseen Needs

17. The projected operational requirements take into account known needs. Experience shows that operational requirements identified when preparing the management plan typically increase by 15–35 percent as emergencies arise or expand. However, as of September 2015, the increase in operational requirements compared with the Management Plan (2015–2017) is lower than in previous years because large long-term emergency operations, particularly those in the Syrian region and South Sudan, had already been factored into the Management Plan. Unforeseen needs for the Ebola response, Iraq, Yemen and the

² A ration is defined as a single meal or equivalent cash-based transfer for a beneficiary to address food insecurity. Because average ration sizes vary in different activities, the cost per ration is standardized on the basis of 1,000 kcal for food and 1 US dollar for cash-based transfers. WFP will continue to refine this approach to capture variations in activities and differences in the purchasing power of the US dollar.

³ In 2016 the Syrian Regional Emergency Coordination Office will be integrated into the Regional Bureau for the Middle East, North Africa, Eastern Europe and Central Asia.

Central African Republic regional emergency operation have been partly compensated for with the decrease in the Syrian crisis response. A similar situation may be anticipated for 2016, as the provisional prioritized plan of work already reflects large emergency requirements, including for Iraq, South Sudan, the Syrian region and Yemen.

Programme Support and Administrative Budget 2016

18. The Programme Support and Administrative budget reflects the level of indirect support required to deliver the implementation plan of work. In accordance with the full-cost recovery policy, it is funded from indirect support cost recoveries from contributions. On the basis of the review in 2014 and 2015,⁴ the Secretariat proposes that the indirect support cost recovery rate be maintained at 7 percent in 2016.
19. The Secretariat is cautious about increasing the recurring portion of the Programme Support and Administrative budget. The proposed 2016 Programme Support and Administrative budget of USD 290.3 million reflects the principle of “living within our means” and compares with estimated indirect support cost recoveries of USD 316.1 million in 2016. However, a number of critical corporate initiatives, amounting to USD 20 million are needed, comprising USD 17 million to complete Fit for Purpose, and USD 3 million as initial investment for re-engineering and realignment of processes to deliver further savings and for finalizing the business case for the proposed global service centre.
20. Full funding of corporate priorities and policies remains dependent on trust funds and multilateral resources, to augment PSA-based resources. The Secretariat will present prioritized and quantified proposals to donors, and will prioritize multilateral resources to cover shortfalls in line with donors’ preferences.

Regular Programme Support and Administrative Resources

21. The proposed 2016 budget of USD 290.3 million represents a 3 percent increase over 2015. The increase – USD 8.5 million – will be allocated to the regional bureaux and country offices to improve their capacity to support cash-based transfers, enhance monitoring and evaluation and to implement programmes that will help achieve zero hunger.
22. Overall zero growth in appropriations for the rest of the organization does not mean a static budget. Departments were requested to reallocate 5 percent of their budgets from low-priority to high-priority activities to align with corporate priorities and focus on value for money. The Programme Support and Administrative budget for 2016 benefits as a result of the weakening of the Euro against the US dollar.⁵ The increased purchasing power of USD 7.4 million will be directed to priority areas such as staff wellness, the People Strategy, evaluation and innovation and change management.
23. As in the previous management plan, the Secretariat proposes to budget for a portion of global security costs⁶ in the standard position costs of all funded positions. The Secretariat also proposes to include USD 700,000 in standard position costs to support the Wellness Programme Fund,¹ which is available for improvements to staff services, premises and other facilities.

⁴ WFP/EB.A/2015/6-C/1.

⁵ In line with the arrangements approved by the Board in 2009, the exchange rate benefit is secured through a forward-purchase contract executed in July 2015.

⁶ A portion of security-related costs was previously funded from interest income accruing to the General Fund.

Critical Corporate Initiatives to Complete Fit for Purpose

24. At its 2015 Annual Session, the Board approved the critical corporate initiatives concept.¹ These are projects that accelerate organizational improvement needing one-time funding, presented to the Strategic Resource Allocation Committee as investment cases covering activities, deliverables, value for money and cost.
25. The Board approved an allocation of USD 78 million from the surplus in the Programme Support and Administrative Equalization Account,⁴ of which USD 18 million was for critical corporate initiatives in 2015. A further USD 17 million will be required in 2016: i) USD 2.7 million to support emergency responses and long-term approaches to addressing hunger; ii) USD 4.0 million to support national capacity development and country strategies; iii) USD 2.5 million for corporate platforms to support cash-based transfers; iv) USD 500,000 for nutrition capabilities; v) USD 800,000 for strategic partnerships; vi) USD 2.6 million for programme design systems; vii) USD 2.5 million for improving resource usage; and viii) USD 1.4 million to support change management. Fit for Purpose will be concluded in 2016 and subject to an internal review to assess its impact.
26. The 2016 year-end balance of the Programme Support and Administrative Equalization Account is projected at USD 142.6 million, equivalent to 5.9 months of expenditure. The Secretariat will amend the target to five months of expenditure and will make a distinction between the floor level and the target level.

Critical Corporate Initiative for Cost Excellence

27. The cost excellence initiative reviews opportunities to change the way WFP works to improve efficiency and redirect more resources to its core work of ending hunger. The ongoing analysis of global support costs in areas such as facility management, travel, IT services and equipment and commercial consultancies is expected to achieve savings in project related costs and up to USD 3 million savings in the PSA budget. The Secretariat proposes to set aside USD 3 million from the Programme Support and Administrative Equalization Account in 2016 to facilitate analysis and investment in re-engineering and realignment of processes to deliver further savings and improve mission focus at the field level. WFP will also finalize a comprehensive business plan for a service centre in 2016, consulting with the Executive Board as it develops.

Advance Financing for Corporate Services

28. In 2014 the Board approved a USD 70 million ceiling for advances under the Capital Budgeting Facility, the Global Vehicle Leasing Programme and fee-for-service activities,⁷ enabling WFP to fund non-profit business services. This corporate services financing mechanism is an internal lending instrument – in the form of a line of credit and not a funding source – with all funds advanced fully recovered over a specified period from projects, or other funds and accounts.
29. The Capital Budgeting Facility was set at USD 28 million for 2015 covering USD 20 million for implementing the Logistics Execution Support System and USD 8 million for improvements to premises. The Logistics Execution Support System is proceeding according to plan and the savings it generates will be used to repay the investment. Repayments on premises will commence in 2016.

⁷ WFP/EB.A/2014/6-D/1.

30. The Secretariat wishes to increase the Capital Budgeting Facility from USD 28 million to USD 40 million to accelerate capital improvements; it therefore proposes a revised ceiling of USD 82 million for corporate services advances for 2016.

ADDITIONAL DECISIONS

Executive Director's Authority to Adjust the Programme Support and Administrative Budget Level

31. In 1996 the Board authorized the Executive Director to adjust the Programme Support and Administrative component of the budget in accordance with variations in operational requirements above 10 percent. In line with the recommendation of the Finance Committee of the Food and Agriculture Organization of the United Nations⁸ and in consultation with the Board, the Secretariat proposes that the Executive Director be given the authority to adjust the Programme Support and Administrative component of the budget in accordance with the level of forecast income.
32. The proposal is related to WFP's move to resource-based budgeting and recognizes the link between resourcing levels and the income generated to fund the Programme Support and Administrative budget; it is consistent with the Executive Director's authority to approve emergency and protracted relief and recovery operations within agreed limits.
33. The proposed limit of the authority to adjust the Programme Support and Administrative budget is not to exceed 2 percent of the anticipated change in income, well below the indirect support cost recovery rate of 7 percent.

Investment Management Costs

34. The Management Plan (2015–2017) approved USD 750,000 in funding for investment management costs from interest income accruing to the General Fund. The Secretariat has reviewed this and proposes an adjustment to USD 1 million from 2016.

⁸ WFP/EB.2/2014/5(A,B,C,D,E)/3.

DRAFT DECISION*

Having considered WFP's Management Plan for 2016–2018, as submitted by the Executive Director in document WFP/EB.2/2015/5-A/1/Rev.1, the Board:

- i. **takes note** that the 2016 Programme Support and Administrative appropriation assumes a funding level of USD 4.9 billion in 2016;
- ii. **takes note** of the projected operational requirements of USD 8.6 billion for 2016 and the prioritization proposals to align this with anticipated funding, as outlined in Section III;
- iii. **approves** a 2016 PSA appropriation of USD 290.3 million, to be allocated as follows:

Programme support: regional bureaux and country offices	USD 107.4 million
Programme support: Headquarters	USD 50.1 million
Management and administration	USD 132.8 million
Total	USD 290.3 million
- iv. **approves** the allocation of USD 17.0 million for critical corporate initiatives from the PSA Equalization Account, as outlined in Section IV;
- v. **approves** the allocation of USD 3 million, in 2016, as a critical corporate initiative from the PSA Equalization Account, i) for investment in the re-engineering and realignment of processes to deliver further savings and improve mission focus at the field level and ii) to finalize during 2016 the business case for the proposed global service centre;
- vi. **approves** use of the General Fund to charge investment management costs up to USD 1 million per annum from interest income accrued to the General Fund;
- vii. **approves** an indirect support cost recovery rate of 7.0 percent for 2016;
- viii. **authorizes** the Executive Director to adjust the PSA component of the budget in accordance with a change in the level of the forecasted income for the year, at a rate not to exceed 2 percent of the anticipated change in income; and
- ix. **approves** a ceiling of USD 82 million for corporate services advances from 2016 and looks forward to reviewing this regularly as part of future management plans.

* This is a draft decision. For the final decision adopted by the Board, please refer to the Decisions and Recommendations document issued at the end of the session.

SECTION I: INTRODUCTION

Reader's Guide

35. The Management Plan (2016–2018) continues WFP's progress to performance-informed budgeting. The clear links between the budget and resources, targets, results and performance are part of the increased emphasis on performance management introduced in the Management Plan (2015–2017). From 2017, budgetary allocations will be made in the light of results deriving from investments made in 2015, which will be reported in the 2015 Annual Performance Report (APR).
36. This Management Plan presents a provisional prioritized plan of work based on anticipated resourcing levels for operations, and continues to focus on maximizing value for the beneficiaries.
37. The proposed 2016 Programme Support and Administrative (PSA) budget is conservative to enable WFP to "live within its means" despite projected growth in income. Under this approach, departmental budget holders have where appropriate re-directed funding to corporate priority areas on the basis of anticipated results.
38. Each of the five sections of the Management Plan consists of an overview followed by more detailed material. The reader can therefore obtain an understanding of the plan from the Executive Summary, the Draft Decision and the sectional overviews – but a complete reading of the document is encouraged in order to appreciate in full WFP's intentions for 2016–2018.

Structure of the Document

39. The Management Plan (2016–2018) is in five sections, plus an Executive Summary, Draft Decision and several Annexes. The principal text consists of:
 - **Section I: Introduction.** This contains the Reader's Guide and a consideration of WFP's operational context for the period of this Management Plan.
 - **Section II: Funding Context and Resourcing Assumptions.** Factors that may affect the anticipated levels of resources are discussed, and the assumptions underlying WFP's 2016 projected income of USD 4.9 billion – including trust funds and Immediate Response Account (IRA) contributions – are stated.
 - **Section III: Provisional Prioritized Plan of Work.** This sets out the prioritization of projected income in 2016 in terms of project activities. Funding projections by country were developed to refine further the prioritization exercise and resulting provisional prioritized plan of work. The section also presents country office trust funds and corporate trust funds related to operational activities.

- **Section IV: Programme Support and Administrative Budget.** This section presents the 2016 PSA budget, which is proposed at a level within the anticipated growth in funding. In line with previous practice, the Strategic Resource Allocation Committee (SRAC) considered investment cases to identify and prioritize activities in the light of value-for-money benefits. The section also reviews proposed critical corporate initiatives, principally the cost-excellence initiative to establish a shared service centre, and the mainstreaming of the Wellness Programme Fund.⁹
- **Section V: Corporate Services and Business Services; Special Accounts.** This presents the status and proposed use of the corporate services financing mechanism approved by the Board at its 2014 Annual Session, and other special accounts established by the Executive Director.¹⁰

Global Economic and Political Context

40. WFP's presence in 75 countries combined with its low level of discretionary funding – 8 percent – create a situation where its plans can be affected by circumstances over which it has little or no control.
41. WFP expects to face an increasingly challenging environment in 2016 characterized by major long-term conflicts and regional spill-over effects, and the requirement to address increasing needs with growing but ultimately insufficient resources.
42. The sub-sections below highlight the main challenges anticipated in 2016. It should be noted, however, that global developments have not all been negative: the emergence of new powers in the Global South, for example, growing markets, changing relationships between states and markets, and technological innovation offer new opportunities in the task of ending hunger and achieving sustainable development.

⇒ *Effects of climate risks*

43. El Niño has been active since March 2015 and is approaching maximum intensity: there are indications that it could be one of the most intense of the past 30 years. This could affect the food security of a large number of vulnerable people dependent on agriculture and livestock in Central America, Southeast Asia and most of sub-Saharan Africa.
44. The effects are already being felt in the “dry corridor” from Guatemala to Nicaragua, where there is a second consecutive year of drought. The situation in Ethiopia, the Sudan and West Africa is uncertain, and in the coming months Zimbabwe and other countries in southern Africa could also be severely affected. The conditions are exacerbated in areas where populations are suffering from the cumulative effects of poor growing seasons.
45. The effects in large grain-exporting countries could result in higher and more volatile prices, which could in turn jeopardize the food security of WFP's beneficiaries, who already spend a large proportion of their incomes on food. These negative effects may be exacerbated by conflict, urbanization and land degradation.
46. Not all impacts are negative, however: El Niño usually causes increased rainfall during the short rains in the Horn of Africa. This will bring welcome improvements, particularly in the semi-arid pastoralist regions, and although there is an increased risk of flooding the balance is likely to be beneficial.

⁹ Approved by the Board at its 2015 Annual Session.

¹⁰ Special accounts enable WFP to provide non-profit business services, improve institutional capacities and mobilize country-specific complementary resources for programmes.

⇒ *Effects of political instability and conflict*

47. An estimated 10 million people in Iraq and the Syrian Arab Republic are living under full or partial Islamic State control. This creates major food-security issues in terms of: i) insecurity, which constrains displaced people's access to food; and ii) labour shortages and transport disruptions, which are affecting harvests, markets and domestic food supply. There are now more displaced people in the Middle East region than in Africa, and more displaced people in middle-income countries than in low-income countries. At the time of writing, 59.5 million¹¹ people were displaced worldwide, more than at any time since World War II; and the average period of displacement is close to 20 years, up from 9 in the early 1990s.
48. The refugee situation is also challenging as crises become more protracted. The effects on host governments and populations should not be neglected.
49. In 2015 conflict spread across Yemen, which is dependent on food and fuel imports. Insecurity has caused a fall in imports and the resulting shortages, particularly of fuel, have increased the prices of food, water and other basics. Much of the country is vulnerable to food insecurity as a result. The conflict adds to the tensions affecting the Middle East and provides a breeding ground for extremists.
50. In South Sudan, political uncertainty, conflict and reliance on oil exports at a time of falling prices have led to a sharp decline in the unofficial currency exchange rate; foreign exchange reserves are almost exhausted. In view of falling demand and poor physical and economic infrastructures, the commercial sector is unlikely to take on the challenges of working in an insecure environment. Because international agencies have to exchange hard currency at the official exchange rate, which is three to four times lower than the open-market rate, their purchasing power is significantly reduced. WFP has had to reconsider its market-based interventions because they are no longer economically viable at the official exchange rate.

⇒ *Effects of economic change*

51. The gradual decline in global food prices that began three years ago continued in 2015. The food price index of the Food and Agriculture Organization of the United Nations (FAO) has declined every month since July 2014 except for October; at its current level, the index is at its lowest monthly value since September 2009. But it is likely that international food prices will begin to rise in 2016, and if the El Niño predictions materialize the increases could constitute operational and financial challenges for WFP because food prices will be affected internationally and in the countries where WFP works.

¹¹ Office of the United Nations High Commissioner for Refugees (UNHCR). 2015. *Global Trends 2014: World at War*. Geneva.

⇒ *International humanitarian assistance*

52. In 2014 international humanitarian assistance rose for a second consecutive year to a record USD 24.5 billion, up by 19 percent from 2013. In response to conflicts in the Middle East, assistance from donor governments in the region increased by 120 percent between 2013 and 2014. Nonetheless, the funding gap for the United Nations consolidated appeal process remained 38 percent. Of funding from appeals coordinated by the United Nations, 66 percent went to the Level 3 emergencies in the Central African Republic, Iraq, South Sudan, the Syrian Arab Republic and the Ebola-affected countries. The gap between funding in the Ukraine and in Nigeria – the best and worst funded appeals – grew to 78 percentage points in 2014, the largest difference since 2008. The effects of these shortfalls are often not fully understood.
53. It is perhaps more significant that some crises remain uncovered by international appeals. The emergencies in Algeria and the western Sahara and in Myanmar, for example, have remained largely neglected for over a decade. The humanitarian sector needs to find new ways to tackle increasing needs as assistance shifts to multi-sector approaches, particularly in refugee settings, and increased cash-based transfer. The need to address peacebuilding, resilience and disaster risk reduction in protracted and recurrent crises remains as great as ever.
54. The World Humanitarian Summit in Istanbul in May 2016 aims to build a humanitarian system that is more transparent and accountable. The discussions will guide the development of new Strategic Plan for 2017–2021, which will begin in 2016 and continue through this Management Plan period.

The Funding Environment

55. Global economic conditions are expected to remain consistent with previous years. Donor countries continue to face financial constraints as the scale of humanitarian needs grows. WFP anticipates that total contributions will be in line with recent trends indicating modest annual growth (see Section II).

Strategic and Organizational Context

56. The Management Plan (2016–2018) is aligned with the Strategic Plan (2014–2017), the Strategic Results Framework and the five Management Result Dimensions (MRDs): i) People; ii) Partnerships; iii) Processes and Systems; iv) Programmes; v) Accountability and Funding. These and WFP's drive for efficiency and value for money are enablers for optimizing PSA funding. Funding requests for 2016 are aligned with the MRDs and subject to review of their potential value-for-money benefits.
57. The Secretariat will conclude Fit for Purpose in 2016. The initiative is empowering country offices and regional bureaux, and ensuring that WFP has in place the people, partnerships and policies to meet food-assistance needs. The Secretariat is proposing a final tranche of USD 17 million in 2016, with the following priorities: workforce capabilities and skillsets; nutrition capabilities; national capacity development; programme design processes, platforms and systems, and evidence-based decision-making; flexible funding and efficient resource usage; and inter-agency and inter-governmental processes and strategic partnerships. Section IV provides the details.

⇒ *Strategic considerations*

58. WFP is introducing performance-informed budgeting whereby results are linked to budgets and funding is linked to performance. The results chain includes:
- the Strategic Plan, which sets the context for WFP's interventions;
 - the Strategic Results Framework, which informs the provisional prioritized plan of work;
 - the Management Results Framework, which provides direction for PSA resource planning; and
 - strategic and management results and related expenditures, which are monitored and reported annually with experience fed back into the planning cycle.
59. The Strategic Plan (2014–2017) defines WFP's four Strategic Objectives in terms of their contribution to three priorities: i) prepare for and respond to shocks; ii) restore and rebuild lives and livelihoods; and iii) reduce vulnerability and build lasting resilience.¹² It reflects an evolving operating environment that determines WFP's operational requirements and its proposed use of trust funds.
60. WFP will undertake a mid-term review of the Strategic Plan (2014–2017) in late 2015 with a view to providing updates for the Board in December 2015 and January 2016; it will be presented to the Board at its 2016 First Regular Session.
61. Following on from the June 2015 discussion of the Executive Board Bureau on alignment of WFP Strategic Plan with the post-2015 development agenda, WFP will present a road map for the Strategic Plan (2017–2021) to the Executive Board Bureau for endorsement. The new Strategic Plan will enable WFP to demonstrate its contribution to achieving zero hunger by aligning the Strategic Objectives with the post-2015 development agenda's Sustainable Development Goal on ending hunger. The Strategic Plan will integrate critical outcomes of major 2015–2016 events such as the World Humanitarian Summit, the World Conference on Disaster Risk Reduction, the International Conference on Financing for Development and the United Nations Framework Convention on Climate Change 21st session of the Conference of the Parties. The new Strategic Plan will take into account new opportunities and address emerging challenges based on lessons learned from policy, programme and operation evaluations and assessments, as well as consultations with the Board and other stakeholders, including WFP management and staff.
62. The new Strategic Plan will be accompanied by a single Corporate Results Framework that integrates the Strategic Results Framework and the Management Results Framework, enabling correlation between the Strategic Plan and the Management Plan. Implementation guidance and communication plans will be prepared for roll-out of the Corporate Results Framework.

¹² Strategic Objective 1 – Save lives and protect livelihoods in emergencies; Strategic Objective 2 – Support or restore food security and nutrition and establish or rebuild livelihoods in fragile settings and following emergencies; Strategic Objective 3 – Reduce risk and enable people, communities and countries to meet their own food and nutrition needs; Strategic Objective 4 – Reduce undernutrition and break the intergenerational cycle of hunger.

63. WFP is continually evolving as it seeks new and more efficient ways of delivering assistance. Its ability to provide food and nutrition assistance is supported by its proven capabilities in emergency preparedness, development and support of national capacities, participation in inter-agency and inter-governmental processes and efficient and effective use of resources.
64. WFP's participation in the Zero Hunger Challenge will ensure that zero stunting, universal access to adequate food all the year round, reduced waste and sustainable food systems are at the forefront of its work. It will also drive evaluations of working methods and improvements in programme design.

⇒ *Management principles*

65. WFP's management principles include:
- enhance the capacity of country offices to design and implement country programmes (CPs) and operations, and to deliver, monitor and report results;
 - increase the capacities of regional bureaux to provide policy and management support and oversight for country offices;
 - ensure that Headquarters operates an efficient field-oriented organization that establishes policies, strategies and standards, provides oversight, supports innovation and facilitates optimum accountability, performance monitoring and reporting; and
 - seek new innovations and approaches to delivering food assistance.
66. A further principle is cost excellence. WFP is committed to implementing programmes that make it more efficient and effective, and the cost-excellence initiative will be the framework in which processes can be re-engineered and realigned to deliver further savings and improve mission focus. Other opportunities will also be identified to maximize WFP's efficiency.

SECTION II: FUNDING CONTEXT AND RESOURCING ASSUMPTIONS

Overview

67. This section provides an overview of the funding landscape and the financial assumptions underlying WFP's 2016 revenue forecast of USD 4.9 billion, including trust fund and IRA income, which is based on realistic funding projections for each project in each country. The aggregation of these individual projects forms the basis of the Management Plan.
68. WFP's funding model and its challenges are outlined, with emphasis on the need for flexible funding and the ways in which WFP makes optimum use of funding received. Predictable and flexible funding will help to improve planning, reduce transaction costs and enable operations to reach more people.
69. In view of the emergency-response nature of many of WFP's operations and the timing of preparation of the Management Plan – six months before the beginning of the budget period – unforeseen needs may change the pattern and volume of anticipated funding.
70. The financial plans and the proposed prioritized plan of work have been compiled on the basis of funding forecast at the project level. The Secretariat is committed to balancing that approach with the need to advocate on behalf of those beneficiaries who would fall outside the scope of these plans as a result of the prioritization.

Funding Forecast 2016 and Projections for 2017–2018

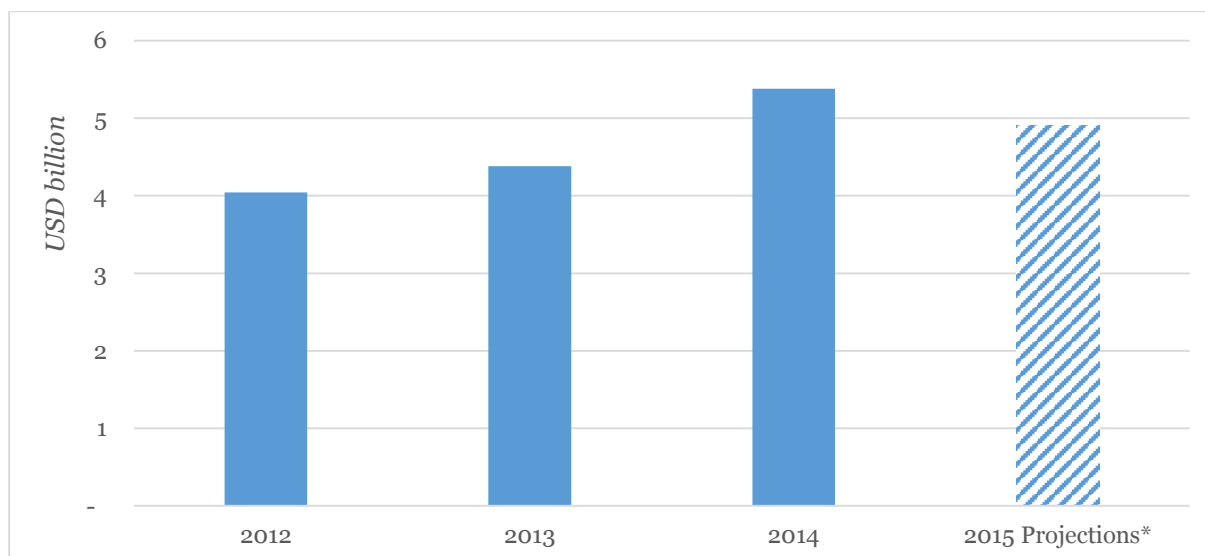
⇒ *Keeping pace with needs*

71. WFP constantly seeks optimum efficiency in its response to prolonged emergencies, but the needs continue to grow. Since December 2014, crises have emerged in Nepal, Vanuatu and Yemen in addition to the current unprecedented number of Level 3 responses. Global humanitarian financial requirements for 2015 had as a result risen from USD 16.4 billion to USD 18.8 billion as of early June 2015. At mid-year, global funding for humanitarian assistance was USD 4.8 billion – 26 percent of requirements – the lowest mid-year coverage in a decade.

⇒ *WFP funding trends*

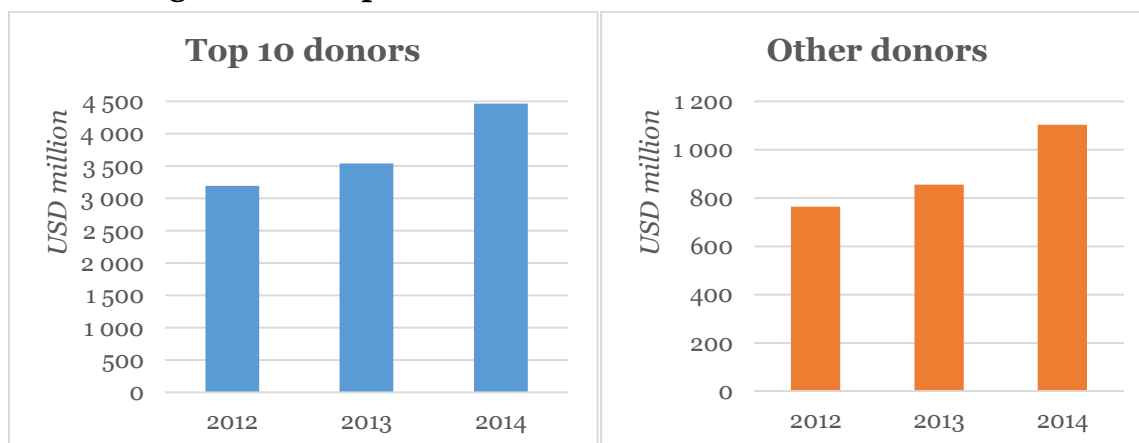
72. In 2014 the generous contributions of donors raised USD 5.38 billion,¹³ enabling WFP to address new and ongoing emergency needs. Apart from a spike in 2014, contributions have increased on average by 5 percent annually since 2012. But needs continue to outpace contributions: between 2012 and 2014 contributions covered two thirds of assessed annual requirements.
73. Compared with 2012 and 2013, all programme categories benefited from increased contributions in 2014. Multilateral contributions, which provide WFP with the greatest flexibility in assisting beneficiaries promptly and effectively, also reached their highest level in 2014, though not as a proportion of overall contributions.

¹³ WFP's financial reporting in line with IPSAS recognizes contribution revenue when confirmed in writing.

Figure II.1: Recent revenue trends 2012–2014

* As at September 2015

74. The top 10 donors in 2014 responded to the growing humanitarian crises with contributions totalling USD 4.5 billion, an increase of USD 925 million – 26 percent – from 2013. The share of the top 10 donors accounted for 80 percent of total confirmed contributions, in line with recent trends.¹⁴ Contributions from other donors amounted to a record of USD 1.1 billion¹⁵ in 2014, USD 248 million – 29 percent – more than in 2013.¹⁴

Figure II.2: Top 10 donors and other donors in 2012–2014

75. In 2014, WFP established a more stable donor base in the Gulf region. It developed its relationship with governments in the region and will continue to reach out to other countries.

¹⁴ Confirmed contributions by contribution year figures as of 13 July 2015.

¹⁵ Confirmed contributions in 2014 amounted to USD 5.6 billion, but USD 5.38 billion is recognized in the 2014 financial statements in line with International Public Sector Accounting Standards (IPSAS) requirements.

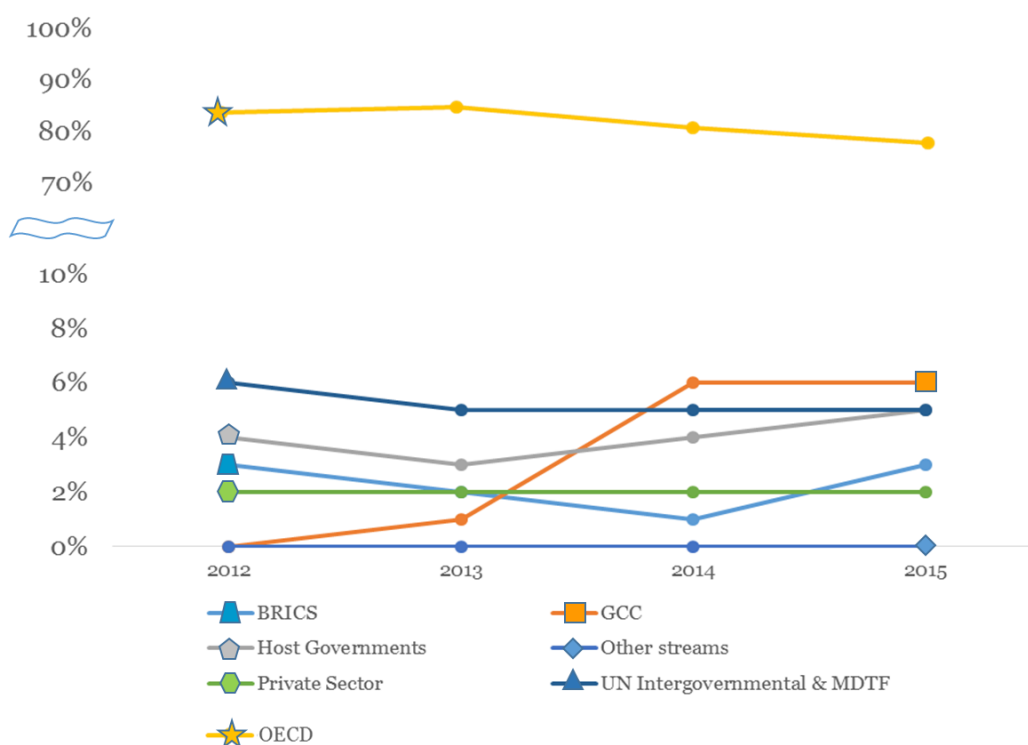
76. Host governments provided USD 210 million in 2014 – the largest amount in WFP’s history. These countries will be encouraged to become regular donors through twinning in the short term with a view to meeting full-cost recovery from their own resources in the long term.

77. In view of the Board’s desire for less conservative forecasting, the Secretariat revised its original 2015 income forecast which reflected the likelihood of emerging crises such as that in Yemen persisting into 2016. Contributions were expected to reach USD 4.9 billion level, exceeding the projection of USD 4.4 billion in the 2015–2017 Management Plan by more than 10 percent. However, more recent indications suggest that donors are making renewed efforts to address current needs and that, as a result, the anticipated funding level for 2015 may now exceed USD 4.9 billion.

⇒ *Expanding the donor base*

78. The percentages of contributions by type of donor are shown in Figure II.3, in which the Y-axis is broken for reasons of scale. The effectiveness of WFP’s investment in the Gulf and the scale of emergencies in the region are reflected in the volume of contributions from the Gulf region. The contributions of host governments reflect their growing commitment to the work of WFP.

Figure II.3: Contributions by donor type, 2012–2015



BRICS: Brazil, Russian Federation, India, China and South Africa
 GCC: Gulf Cooperation Council
 MDTF: Multi-donor trust funds
 OECD: Organisation for Economic Co-operation and Development

79. As global food assistance requirements continue to grow, WFP is seeking to diversify and expand donor support. The long-term objective of WFP's engagement with countries is self-reliance, and a major step towards this is when host governments begin to contribute to their own programmes with cash or in-kind contributions. WFP is helping some countries to develop and implement climate-related financing proposals, and is now the second largest multilateral implementing entity of the United Nations Framework Convention on Climate Change (UNFCCC) Adaptation Fund. WFP is also working towards accreditation with the Green Climate Fund. As requested by the Quadrennial Comprehensive Policy Review (QCPR) and subsequent Economic and Social Council of the United Nations (ECOSOC) resolutions, the work on expanding the donor base will continue, even with the largest donors: opportunities to diversify funding streams while enhancing existing partnerships will be explored.
80. Recognizing the increasing importance of individual giving as a source of income, and the need to facilitate entry into this new potential market – something that other agencies and non-governmental organizations (NGOs) are doing with success – the Secretariat is exploring ways to finance and launch a platform for the purpose.

⇒ *Forecast funding, 2016–2018*

81. Preliminary projections for funding in 2016 are based on operational planning scenarios developed in conjunction with field offices, which suggest that levels will be similar to 2015. Trend analyses and discussions with donors, host governments and the private sector indicate that USD 4.9 billion will be raised against anticipated needs in 2016; this includes USD 200 million for trust fund activities on behalf of governments and partners.
82. The Secretariat's forecasts for 2017 and 2018 are conservative: funding for each year is projected at USD 4.9 billion in the absence of any new major emergency.

Flexible Funding and Strategic Partnerships

83. WFP received an extraordinary level of support for its responses to corporate emergencies in 2014, from cash single contributions of over USD 100 million made by two donors, to numerous smaller contributions.
84. Contributions that could be used as collateral for advance financing increased from USD 1.9 billion in 2013 to USD 2.4 billion in 2014. The advantages of utilizing such contributions during project lifecycles, particularly in the early stages, are essential for efficient planning and implementation. The flexibility means being able to buy food at optimum times, prevent breaks in pipelines for food and cash-based transfers, and reduce transaction costs – ensuring that beneficiaries receive maximum support.
85. Contributions with long duration also enable WFP to plan and spend more flexibly and efficiently. The portion of contributions with a duration of more than a year, including multi-year contributions, increased from 69 percent in 2013 to 71 percent in 2014.
86. Work on the Financial Framework Review (FFR) includes piloting approaches that could transform project planning, provide access to funding at optimum times, facilitate cost efficiency and improve donors' access to information. Flexible and predictable funding will be essential to delivering on all these areas.
87. In parallel with the FFR, forecasting by the Partnership, Governance and Advocacy Department (PG) will be enhanced to provide decision-makers with more accurate and more up-to-date information to support emerging financing mechanisms and facilitate more internal lending.

88. With its Inter-Agency Standing Committee (IASC) partners, WFP advocates for more predictable and flexible funding such as multi-year and un-earmarked contributions. Such flexible financing tools will generate value for money for donors and effective programmes for the people WFP serves.

⇒ *Multilateral and multi-year funding*

89. About 92 percent of contributions to WFP are tied to particular projects, activities or communities. In 2014, WFP received USD 452 million in multilateral contributions, which accounted for 8 percent of total contributions – a 17 percent increase from 2013 – and the largest amount received in recent years.

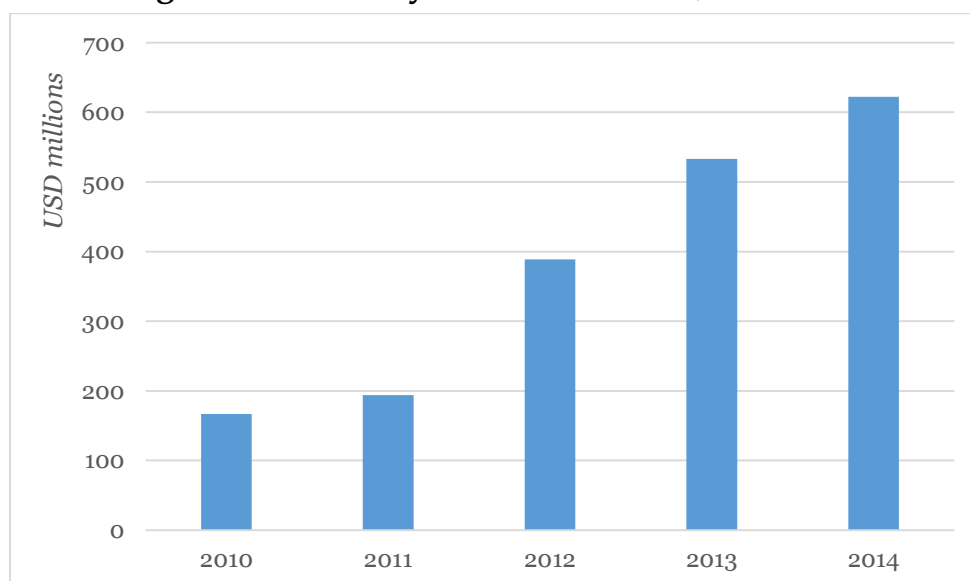
90. WFP will continue to engage with donors to reduce or remove restrictions that hinder optimum use of resources. During 2016, WFP will carry out a thorough analysis of multilateral funding and the potential for thematic funding, to establish recommended target funding levels. All allocations of multilateral contributions are overseen by the SRAC to ensure the best possible outcomes.

91. WFP has signed strategic partnerships and multi-year funding agreements with a number of donors in recent years. In 2014, multi-year support of USD 593 million was received from 24 donors, the highest amount for some years.

92. In 2015, multi-year support was received from Andorra, Australia, Belgium, Cambodia, Canada, Finland, Germany, Iceland, Ireland, the Republic of Korea, Luxembourg, Monaco, the Netherlands, New Zealand, Norway, the Russian Federation, Sweden, Switzerland, the United Kingdom, the United States of America, private donors and the United Nations Children’s Fund (UNICEF).

93. Multi-year funding agreements facilitate planning, particularly at the start of a year, and enable advance actions such as pre-positioning of food and prioritization of activities. In 2016, WFP will continue to increase the number of its strategic partners, and will raise the level of multi-year predictable funding.

Figure II.4: Multi-year contributions, 2010–2014



⇒ *Immediate Response Account*

94. The IRA continues to be an invaluable tool in responding to life-threatening sudden-onset emergencies or pipeline breaks. The Secretariat is seeking to increase donor commitment to the IRA as a replenishable facility for emergency response. The Board approved the transfer of USD 50 million from the PSA Equalization Account to this account at its 2015 Annual Session,¹ which facilitated the creation of a minimum internal lending capacity of USD 50 million for emergencies, which will be sustained by repayments of loans by recipient projects or from new donor contributions to the IRA.
95. This allocation has improved the lending capacity of the IRA without changing its replenishable nature. Judicious lending – for example defining a repayment schedule before granting a loan – along with periodic reviews of sources of replenishment and timely repayments from recipient projects are ensuring that the IRA maintains its capacity to provide emergency loans, for example when no donor is available. The Secretariat is now using the upgraded IRA, and makes visible to donors the immediate effects of their support through quarterly reporting. Since 2014, several first-time donors have made contributions to the IRA. The Secretariat’s target is annual replenishment of USD 200 million.
96. WFP and the United Nations Population Fund are co-leading the IASC Humanitarian Financing Task Team study on donor conditions that affect United Nations agencies and NGOs. The findings which were finalized in July 2015, and support IASC members in their advocacy with the Good Humanitarian Donorship initiative and with the High-Level Panel on Humanitarian Financing; they will also contribute to the World Humanitarian Summit.

SECTION III: PROVISIONAL PRIORITIZED PLAN OF WORK

97. This section presents the provisional prioritized plan of work for 2016, which matches the funding forecast with assessed needs and addresses the Board's request for additional information as to the prioritization of assessed needs in relation to anticipated funding. The plan is the aggregate of exercises carried out for each project in which beneficiary groups are prioritized or the duration of assistance or ration size is adjusted according to the level of funding expected. This section also provides an overview of thematic areas that will shape implementation of the provisional prioritized plan of work in 2016.
98. This prioritization process was introduced in the Management Plan (2014–2016); the Management Plan (2015–2017) added analysis of the potential effects of funding shortfalls and shifted the unit of analysis from beneficiaries to daily rations to measure food-assistance costs.
99. Using daily rations as the unit of analysis enables WFP to determine the costs of assistance in the form of food or cash-based transfers with greater accuracy.¹⁶ The 2016 analysis shows that the provisional prioritized plan of work has an average weighted daily ration cost¹⁷ of USD 0.33 compared with an average cost of USD 0.40 for total assessed needs, reflecting the reduction in ration size resulting from funding limitations.
100. This plan of work curtails the assessed requirements for 2016 to the forecast contributions of USD 4.9 billion¹⁸ in 2016 – USD 4.7 billion excluding trust funds. The funding projection is based on donor preferences and current expectations. Assessed requirements are based on assessment of the needs of the most food-insecure and undernourished populations and WFP's capacity to deliver food assistance.
101. The assessed requirements for 2016 are USD 8.6 billion to provide 19.7 billion daily rations for 82 million beneficiaries through 142 projects in 76 countries; if trust funds are included there are 179 projects in 81 countries. The alignment of assessed requirements with forecast contribution results in a provisional prioritized plan to provide 13.7 billion daily rations for 64 million beneficiaries of which more than two thirds are women and children.
102. The assessed requirements to assist 82 million beneficiaries account for 4.5 percent of the total population in 81 countries in which the overall average prevalence of undernourishment is 16 percent, average underweight among children under 5 is 19 percent and average child mortality is 57 per 1,000 live births. In 39 countries WFP assessed the need to assist up to 5 percent of the population, in 16 countries between 5 percent and 10 percent, and in 6 countries 10 percent to 15 percent of the population. Assistance for more than 15 percent of the population is needed in only 8 countries.
103. Projected operational requirements for 2017 and 2018 are estimated in the Management Plan for context and planning purposes.¹⁹ A prioritized plan of work for 2017 and 2018 will be prepared in future Management Plans.
104. WFP will continue to advocate for the funds required to address all assessed needs.

¹⁶ A ration is defined as the amount of food or cash-based transfer equivalent provided daily for a beneficiary in a target group to meet defined objectives.

¹⁷ The weighting is based on the number of rations – beneficiaries multiplied by feeding days – planned per project in each programme category.

¹⁸ Section II. Unless specified, all figures include indirect support costs (ISC).

¹⁹ Annex III.

Cost and Reach of Food Assistance

105. The Management Plan (2015–2017) moved away from using average cost per beneficiary as a unit of measure of cost of food assistance and adopted the daily ration as the costing unit to enable WFP to account for differences in the duration and frequency of assistance and to show how the planned average cost of assisting one direct beneficiary per day varies in different activities and project types. Since average ration sizes by design vary across activities, baseline units per ration – 1,000 kcal for food and 1 USD for cash-based transfers – have been established across activities. By using these base units, it becomes possible to undertake analysis and cost comparisons within an operation, and over a number of years.
106. WFP’s planned activities will generate benefits for a population much larger than the 64 million Tier 1 direct beneficiaries of food or cash transfers. This is particularly relevant in activities related to capacity development or infrastructure enhancement, when the benefits of food assistance extend to entire communities. A method has been developed to estimate the number of such beneficiaries – Tier 2 or secondary beneficiaries of assets created by WFP – and is being mainstreamed. WFP will carry out economic value studies at the sectoral level to estimate the positive effects for those benefitting from WFP’s capacity development activities – Tier 3. Future management plans will provide more quantification of secondary beneficiaries and those benefitting from WFP’s capacity development activities.
107. The Management Plan (2016–2018) extends the analysis of direct beneficiaries to include an analysis of the effects of funding projections on rations and costs per ration planned according to assessed needs. Consideration is given to the strategies selected at the country level – reduced ration size, length of assistance or number of beneficiaries – to move from a needs basis to the provisional prioritized plan and to ensure that WFP delivers value for money in both resourcing contexts.
108. The highest proportion of beneficiaries targeted for direct food assistance in 2016 – 31 percent – is in the Middle East, where Level 3 emergencies continue in Iraq, the Syrian Arab Republic and neighbouring countries, and Yemen. The Asia region accounts for 19 percent of targeted assistance under the resource-based plan, the Central and East Africa region for 19 percent, the West Africa region for 18 percent, the Southern Africa region for 10 percent and the Latin America and the Caribbean region for 3 percent.
109. The projected average weighted daily ration cost for the 2016 provisional prioritized plan of work is of USD 0.33. Table III.1 shows the 2016 average weighted cost per ration by activity and programme category.

TABLE III.1: AVERAGE WEIGHTED COST PER RATION BY ACTIVITY AND PROGRAMME CATEGORY (USD)			
Activity	DEV/CP*	EMOP**	PRRO***
General distribution	N/A	0.39	0.34
Food assistance for assets (FFA)	0.41	0.21	0.47
Food assistance for training (FFT)	0.68	0.11	0.44
Nutrition	0.24	0.40	0.29
School feeding	0.16	0.19	0.21
HIV and AIDS and tuberculosis	0.41	0.53	0.43
AVERAGE WEIGHTED COST BY PROGRAMME CATEGORY	0.19	0.37	0.33

* Development project/country programme

** Emergency operation

*** Protracted relief and recovery operation

110. The standardized cost per food ration, weighted by ration numbers, varies from USD 0.25 to USD 0.29 for all activities except nutrition. The standardized cost of USD 0.42 for nutrition activities reflects the higher production expenses of specialized nutritious foods and the outlay on transport and storage systems that is necessary to ensure they retain enough micronutrients to be effective. The pattern is similar for cash-based transfers. The average cost per ration for delivering cash-based transfers through HIV and AIDS interventions is expected to be the most expensive.²⁰ WFP will continue to refine the approach for standardizing costs for cash-based transfers to capture variations in the purchasing power of the US dollar in different countries.
111. In DEVs, it is expected that 80 percent of daily rations in the prioritized plan of work will be distributed through school feeding. In PRROs, delivery of 50 percent of daily rations is planned through general distributions and 23 percent through nutrition interventions. In EMOPs, general distributions are expected to account for 88 percent of daily rations. Of FFA and FFT daily rations, delivery of 75 percent is planned through PRROs; delivery of 66 percent of daily rations intended to promote adherence to HIV and AIDS medication is planned through DEVs.
112. In view of increasing financial constraints, programme managers must make prioritization decisions. Options include discontinuing interventions and reducing beneficiary caseloads, daily ration sizes or the duration of assistance. WFP anticipates that with adequate funding it could increase the number of targeted beneficiaries by a third. The most significant decreases expected in numbers of beneficiaries to be assisted under the prioritized plan of work are in: i) general distributions – 26 percent; ii) FFA – 39 percent; and iii) school feeding – 28 percent. General distribution ration sizes are expected to be reduced by 22 percent for food and 25 percent for cash-based transfers. The duration of assistance is generally maintained across activities, but in the case of FFT funding gaps may result in a 21 percent reduction in duration.

²⁰ The average cost per ration for HIV and AIDS interventions may result from the small sample size: only four interventions use cash-based transfers for HIV and AIDS activities.

Provisional Prioritized Plan of Work

113. The provisional prioritized plan of work shows how USD 4.7 billion would be utilized to deliver 13.7 billion daily rations for 64 million beneficiaries. This plan represents an 11 percent increase over 2015.²¹ It assumes earmarking of contributions at the project level only, which will provide flexibility for prioritization at the activity level. Data is aggregated to show the overall effect on the different aspects of WFP's work.

⇒ *Analysis by Strategic Objective*

114. Table III.2 shows the provisional prioritized plan of work by Strategic Objective.

TABLE III.2: 2016 PROVISIONAL PRIORITIZED PLAN OF WORK BY STRATEGIC OBJECTIVE (USD million)		
Strategic Objective	Provisional prioritized plan of work	
1: Save lives and protect livelihoods in emergencies	3 069	66%
2: Support or restore food security and nutrition and establish or rebuild livelihoods in fragile settings and following emergencies	501	11%
3: Reduce risk and enable people, communities and countries to meet their own food and nutrition needs	484	10%
4: Reduce undernutrition and break the intergenerational cycle of hunger	596	13%
TOTAL	4 650	100%

115. As in 2015, Strategic Objective 1 will account for the largest proportion of the provisional prioritized plan of work: USD 3.1 billion, 66 percent of the plan. Activities prioritized under Strategic Objective 1 increased by USD 436 million – 16 percent – from the 2015 plan. Strategic Objective 2 accounts for USD 501 million – 11 percent – a decrease of USD 127 million from 2015. Strategic Objective 3 accounts for USD 484 million – 10 percent – an increase of USD 149 million from 2015. Strategic Objective 4 accounts for USD 596 million – 13 percent – an increase of USD 64 million from 2015.

²¹ The increase of 11 percent was calculated using the prioritized plan of work figure for 2015 – USD 3.86 billion – plus ISC. The 2016 figure includes ISC.

⇒ *Analysis by activity*

116. Table III.3 shows the provisional prioritized plan of work by activity for 2016.

TABLE III.3: 2016 PROVISIONAL PRIORITIZED PLAN OF WORK BY ACTIVITY (USD million)		
Activity	Provisional prioritized plan of work	
General distribution	2 745	59%
FFA	492	11%
FFT	34	1%
Nutrition	581	12%
School feeding	426	9%
HIV and AIDS and tuberculosis	33	1%
Capacity development and augmentation	339	7%
TOTAL	4 650	100%

117. General distribution is the largest activity at USD 2.7 billion – 59 percent of the provisional prioritized plan of work. This is consistent with the prioritization of Strategic Objective 1 in that general distributions and nutrition are the main activities implemented under this Strategic Objective. The share of general distributions is less than the 63 percent in the 2015 plan, but the 2016 plan of work is USD 160 million larger than the 2015 plan.

118. The proportion of FFA will increase by 44 percent – USD 150 million – from the 2015 plan of work. Nutrition is the second largest activity at USD 581 million – 12 percent of the plan – as in 2015, reflecting the prioritization of nutrition activities. The emphasis on nutrition is also demonstrated by the 26 percent reduction against the assessed needs, the smallest reduction of all.

119. School feeding requirements increased by USD 100 million from the 2015 plan, and capacity development and augmentation requirements by USD 85 million.

⇒ *Analysis by programme category*

120. Table III.4 presents the provisional prioritized plan of work by programme category.

TABLE III.4: 2016 PROVISIONAL PRIORITIZED PLAN OF WORK BY PROGRAMME CATEGORY (USD million)		
Programme category	Provisional prioritized plan of work	
DEVs/CPs	432	9%
EMOPs	1 820	39%
PRROs	2 146	46%
Special operations	252	6%
TOTAL	4 650	100%

121. As in 2015, PRROs will remain the largest programme category, accounting for USD 2.1 billion – 46 percent of prioritized resources. EMOPs will account for USD 1.8 billion – 39 percent – an increase of USD 423 million from the 2015 prioritized plan of work; this is mostly attributable to the increase in operations in Iraq and Yemen.

122. In the provisional prioritized plan of work, DEVs account for 9 percent of the total; they have increased by USD 69 million – 19 percent – compared with 2015. In 2016, special operations will increase by 44 percent. WFP's largest operations, in the Democratic Republic of the Congo (DRC), South Sudan and the Sudan, will together account for 56 percent of the plan for special operations.

⇒ *Analysis by type of transfer and activity*

123. Table III.5 shows the provisional prioritized plan of work by type of transfer.

Type of transfer	Provisional prioritized plan of work	
Food and related DOC*	2 948	64%
Cash-based transfers and related DOC	1 363	29%
Capacity development and augmentation	339	7%
TOTAL	4 650	100%

* Direct operational costs.

124. Food and related DOC account for USD 2.9 billion – 64 percent of the prioritized plan of work. Cash-based transfers and related DOC account for USD 1.4 billion – 29 percent. Operations in the Syrian Arab Republic and Yemen will be the largest users of cash-based transfer modality, together accounting for 55 percent of the prioritized plan of work. Capacity development and augmentation accounts for 7 percent of the prioritized plan of work. The DRC and South Sudan will implement large special operations under this component that will account for 38 percent of the total.

125. Table III.6 shows the provisional prioritized plan of work by activity and type of transfer.

Activity	Food	Cash-based transfers	Capacity development and augmentation	Total	%
General distribution	1 663	1 082	-	2 745	59
Food assistance for assets	281	211	-	492	11
Food assistance for training	11	23	-	34	1
Nutrition	569	12	-	581	12
School feeding	401	25	-	426	9
HIV and AIDS and tuberculosis	23	10	-	33	1
Capacity development and augmentation	-	-	339	339	7
TOTAL	2 948	1 363	339	4 650	100

126. Cash-based transfers will be implemented mainly through general distributions and FFA. Nutrition and school feeding activities will use mainly food transfers.

127. Figures III.1 and III.2 show that cash-based transfers have increased significantly from 2015 levels and that food transfers have slightly decreased. The increase in cash-based transfers between 2015 and 2016 reflects results of WFP’s capacity development investment, which enables country offices to choose the most appropriate form of transfer modality to suit the beneficiary needs and to optimize cash-based transfers within the food assistance portfolio.

Figure III.1: Provisional prioritized plan of work for food-related activities, 2015–2016

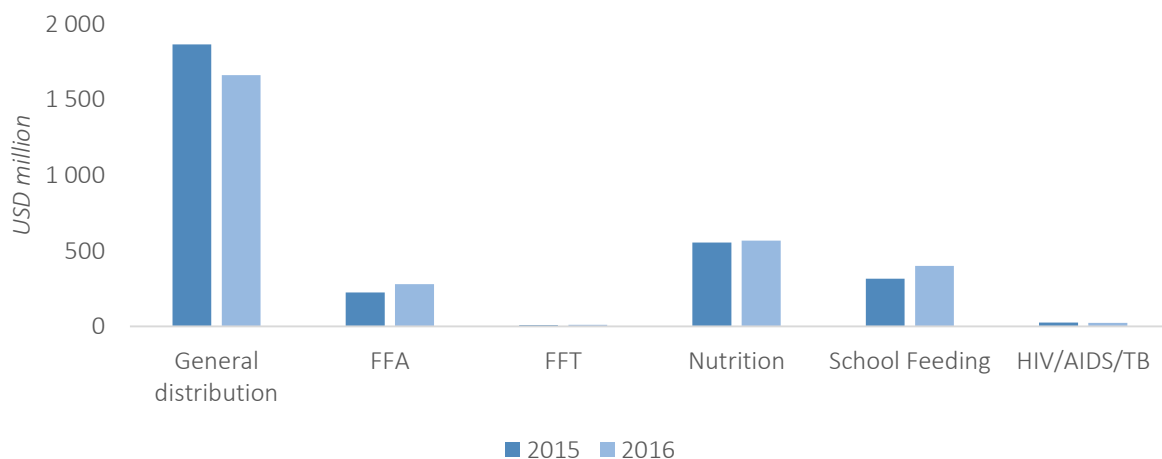
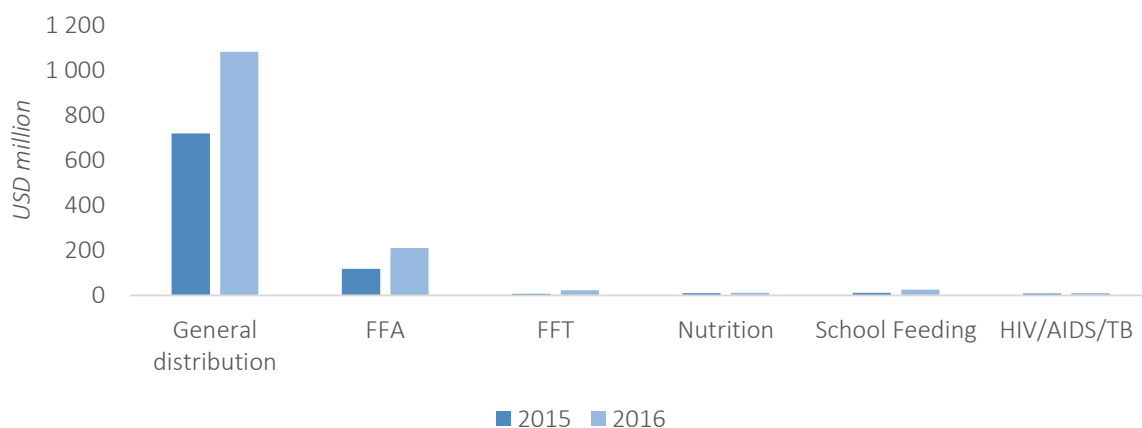


Figure III.2: Provisional prioritized plan of work for cash-based transfers, 2015–2016



⇒ *Analysis by region*

128. Table III.7 shows the provisional prioritized plan of work by region.²²

TABLE III.7: 2016 PROVISIONAL PRIORITIZED PLAN OF WORK BY REGIONAL BUREAU (USD million)		
Regional Bureau	Provisional prioritized plan of work	
Bangkok	524	11%
Cairo	1 861	40%
Dakar	744	16%
Johannesburg	328	7%
Nairobi	1 110	24%
Panama	83	2%
TOTAL	4 650	100%

129. The largest shares of the plan of work are accounted for by the Cairo regional bureau – USD 1.9 billion – 40 percent, and 6 percent more than 2015 – and the Nairobi regional bureau – USD 1.1 billion – 24 percent, compared with 33 percent in the previous provisional prioritized plan of work. These figures reflect the large operations in South Sudan, the Syrian Arab Republic and Yemen.

130. The Dakar regional bureau will account for USD 744 million – 16 percent, as in 2015. The Bangkok regional bureau will account for USD 524 million – 11 percent. The Johannesburg regional bureau will account for USD 328 million – 7 percent – and the Panama regional bureau for USD 83 million – 2 percent.

Global Analysis by Thematic Areas

131. This subsection discusses thematic areas that will shape WFP's operations and implementation of the prioritized plan of work in 2016. These include cash-based transfers, emergency and transition programming, food security and nutrition analysis, social protection and safety nets, climate and disaster risk reduction programmes, asset creation and livelihood support, linking smallholders to markets, capacity development and augmentation, South–South and Triangular cooperation, nutrition, gender and monitoring and evaluation.

⇒ *Cash-based transfers*

132. The proportion of cash-based transfers in WFP's food assistance portfolio has grown rapidly: they were utilized in 26 operations in 19 country offices in 2009, and in 71 operations in 52 country offices in 2014. The number of people assisted increased from 1 million in 2009 to 8.9 million in 2014.

²² Details of operational requirements by region are provided in Annex III.

133. Cash-based transfers are an integral part of WFP's operational modalities. Training began in 2015 for staff from all functional areas in all regions; it remains a critical corporate initiative in 2016. As a result of the investment in capacity development, country offices will be able to optimize cash-based transfers to improve food security and nutrition.
134. In 2016, WFP will deploy new tools developed for the Cash-Based Transfer (CBT) platform, which will enable country offices to apply a customizable selection of tools and services to enhance capacities for business and technical development. The platform will support delivery of transfers at scale and provide the flexibility to switch between modalities according to market conditions, beneficiary needs and context. Governments, partners and other United Nations agencies will also benefit from the development of the CBT platform.
135. Cash-based transfers account for USD 1.4 billion – 29 percent – of the 2016 prioritized plan of work; this is a 52 percent reduction from the USD 2.8 billion needs-based requirements under this transfer modality. The EMOP in Yemen will require the largest share of CBTs in 2016 – USD 385.7 million. The regional response to the Syrian refugee crisis will require the second largest share of CBTs – USD 295.7 million. The main effect of prioritization on CBTs results from funding projections for Yemen, which forecast a 42 percent resourcing level as compared with needs.
136. General distribution is the main channel for CBTs, amounting to USD 1 billion. The largest share of CBTs – USD 814 million – will therefore be delivered through EMOPs; the second largest activity using CBTs is FFA at USD 211 million.
137. CBTs comprise food vouchers, value vouchers and cash transfers through financial service providers. Of the USD 1.4 billion planned under CBT in the provisional prioritized plan of work, USD 0.98 billion will be provided as value or food vouchers, and USD 0.43 billion as cash transferred through financial service providers.

⇒ *Emergency and transition programming*

138. In response to evaluations, audits and policy reviews, WFP will upgrade its programmes in emergency and transition settings, focusing on protection, accountability to affected populations, refugees and internally displaced people, urbanization, principled access and peacebuilding. Guidance will be developed and staff at the levels of Country Director, Deputy Country Director, Head of Programme and emerging leader will be trained through the Investing in Programme Excellence approach. WFP will establish a more sustainable system of field support for country offices.
139. Protection and accountability to affected populations will be integrated into WFP's work through field support, guidance and preparations for an evaluation of the protection policy. An access project in conjunction with the security, logistics and emergency divisions will help country offices to develop and implement access strategies in complex operational environments.
140. Following approval of the peacebuilding policy, WFP will provide guidance and support on conflict-sensitive programming for country offices. WFP will continue to work in partnership with the UNHCR on a joint strategy for refugee self-reliance based on the pilots in Chad, South Sudan and Uganda. With regard to urbanization, WFP will update the current policy and provide guidance on adapting programmes to urban settings.

⇒ *Food security and nutrition analysis*

141. WFP will continue to optimize its needs assessments for prioritizing assistance, and will support market assessments and economic analysis. WFP's consolidated approach to reporting indicators in relation to food security is an example of recent improvements in

standardization and inter-country comparability. WFP is also studying the multiplier effects of humanitarian assistance on local economies and is revising the market-analysis framework as part of the evolution of market-based responses. WFP is also exploring the inter-operability of its price database with FAO and the Famine Early Warning System Network (FEWS NET).

Assessments

142. Regional bureaux and country offices will, with Headquarters support, be undertaking food security surveys, emergency food security assessments, joint assessments with UNHCR, crop and food security assessments with FAO and inter-agency post-disaster needs assessments and multi-sector initial rapid assessments.

Food Security Information Network

143. WFP will continue in the Food Security Information Network, which is extending its partnerships with FAO, International Fund for Agricultural Development (IFAD), International Food Policy Research Institute, FEWS NET and regional institutions such as Intergovernmental Authority on Development and Permanent Inter-State Committee on Drought Control in the Sahel to optimize food and nutrition security analysis. WFP will continue to host the secretariat of the Food Security Information Network, which produces guidance on resilience measurement, food and nutrition security indicators and market price measurement databases; it will also support national and regional capacity development by establishing a collaboration between WFP, FAO and FEWS NET in support of capacity development.

Food security monitoring

144. WFP's mobile vulnerability analysis and mapping (mVAM) project is testing and implementing remote data collection using voice calls, interactive voice response and SMS technology to collect real-time gender-disaggregated household, nutrition and market-related food-security indicators. Analytical bulletins are published shortly after each round of data collection to provide up-to-date information for decision-making, planning and appeals processes by WFP and other stakeholders. WFP piloted mobile VAM in 2013 in Somalia and DRC; as of 2015 it is being implemented in 11 countries, and will be rolled out to 30 countries in the next three years.

Remote sensing and geographic information systems

145. In view of the importance of monitoring seasonal agricultural performance and the resulting effects on food supply and incomes, WFP's VAM system continues to enhance its remote sensing and geographic information system (GIS) early-warning capacities to ensure that operations are fully informed about changing situations. WFP is developing country-specific seasonal monitoring products with user-friendly dashboards, map animations and videos, and the regular El Nino analysis that alerts WFP to potential forward purchasing needs is supplemented this year with new analyses for early-warning purposes. Other innovative analytical approaches include WFP's Cambodia Land and Environment Atlas and Resource project and WFP/IFAD collaboration on climate, GIS and analytical services. WFP is also collaborating with the European Space Agency and Sentinel-L satellite platforms to increase the resolution and detail of imagery.

⇒ *Social protection and safety nets*

146. WFP will provide more technical advisory services at various levels with a view to enhancing country-level systems to design, operationalize and evaluate cost-effective food security and nutrition-sensitive safety-net and social-protection policies and programmes. It will continue to support the development and implementation of hunger-related social-protection mechanisms for vulnerable populations and will develop differentiated approaches to assist populations vulnerable to food and nutrition insecurity. WFP will leverage organizational competence in cash-based transfers, risk management and value chains for nutrition and utilize standby partners and external experts to maximize human and technical resources.
147. WFP will promote transitions to national school feeding programmes and will continue to provide technical assistance for governments. It will continue to support home grown-school feeding models with links to local food producers and will promote the roll-out of the School Feeding Systems Approach for Better Education Results (SF SABER), which track progress towards national programme ownership. WFP will enhance its effectiveness and efficiency analyses of school feeding programmes.

⇒ *Climate and disaster risk reduction programmes*

148. In line with the Strategic Plan (2014–2017), WFP's food and nutrition assistance will continue to support people, communities and countries in enhancing resilience to shocks, minimizing disaster risks and adapting to climate change. Since 2010, 40 percent of WFP's operations involved disaster risk reduction resilience-building and climate change adaptation. WFP is seeking to optimize the quality of analysis, planning and programme implementation and to develop innovative tools to address the increase in disaster risk arising from climate change, environmental degradation and urbanization.
149. WFP will continue to scale up the R4 Rural Resilience Initiative, which enables food-insecure households to increase their food security by combining four risk-management strategies: community risk reduction, micro insurance provided through insurance for assets, livelihoods diversification and financial inclusion. The initiative has been scaled up from 200 farmers in 2011 to 30,000 in 2015. The first evaluation of R4 showed that insured farmers save 100 percent more than uninsured farmers, buy more cattle and invest more in seeds, fertilizer and productive assets. Women, who often head the poorest households, are achieving the largest gains in productivity.
150. WFP will also operationalize the Food Security Climate Resilience Facility (FoodSECuRE), which supports community resilience-building before and after climate shocks. It complements existing emergency-response mechanisms through preparedness before a climate shock, predictable financing when shocks occur and resilience-building during recovery. WFP has fast-tracked implementation in selected countries and communities ahead of the imminent El Niño. FoodSECuRE also provides a mechanism for leveraging innovative financing tools to improve the effectiveness and speed of responses to climate disasters.

⇒ *Asset creation and livelihood support*

151. Following the approval of WFP's policy on building resilience for food security and nutrition, new PRROs and CPs will address the underlying causes of food insecurity and malnutrition and contribute to building resilience. Asset-creation programmes will remain a central feature of PRROs, CPs and other programmes. In protracted crises and early-recovery phases following disasters, EMOPs will include activities to enable resilience programming and transitions to reconstruction and rehabilitation. Communities gain immediate advantages from FFA in terms of food security and nutrition, disaster risk reduction and long-term environmental and livelihoods benefits, which increase resilience to shocks and other crises. WFP will enhance capacities in operations to establish asset-creation programmes in coordination with partners.
152. In view of the importance of reducing risk and maximizing resilience, the Rome-based agencies will continue their common approach to building resilience to improve food security and nutrition, together with other stakeholders.
153. In protracted crises and early-recovery phases following disasters, EMOPs will include activities to enable resilience programming and transitions to reconstruction and rehabilitation.
154. Adopting a resilience approach will require a shift in the design and implementation of programmes to determine how actions can be integrated and sequenced with the strategies of governments other stakeholders. In this context, WFP intends to scale up the Three-Pronged Approach at all levels, particularly country offices. The approach puts people and their livelihoods at the centre of planning, lays the foundations for multi-sector and coordinated programmes and connects humanitarian and development stakeholders.

⇒ *Linking smallholders to markets*

155. The Purchase for Progress (P4P) approach of linking smallholders with markets will be mainstreamed into WFP's activities. Links with other WFP programmes will be enhanced, and partnerships will be established with a view to enabling smallholder farmers to become more competitive market players, improving their livelihoods and addressing food insecurity and malnutrition. WFP is committed to increasing the amount of food it buys from smallholder farmers, and will work with governments and private-sector buyers to enable farmers to have sustainable access to buyers other than WFP.
156. The testing of various P4P models in the pilot provided a wealth of experience that will be the basis for guidance to be developed for governments and other stakeholders on designing smallholder-friendly procurement modalities. The learning will be shared with academic, development and humanitarian practitioners, particularly FAO and IFAD, which have supported smallholder farmers and the development of models for access to finance for farmers' organizations. Another partner is the African Economic Research Consortium, a group of 42 African universities and research centres in 35 countries who manage the data gathered during the pilot and support the dissemination of good practices to stakeholders.

⇒ *Capacity development and augmentation*

157. Governments are increasingly requesting technical assistance from country offices to support the design and implementation of innovative approaches to improve food security and nutrition. The achievement of Sustainable Development Goal 2 – Ending Hunger – depends largely on WFP's capacity to leverage the role of governments in designing and managing national hunger solutions and in supporting food security and nutrition in other countries. Resources must therefore be allocated to enhance national capacities and engage

governments as advocates for Zero Hunger to bring activities to scale and achieve the Zero Hunger goals. In the 2016 prioritized plan of work, USD 89 million is allocated to provide technical assistance under capacity development and augmentation, and USD 250 million are planned for capacity augmentation.

⇒ *South–South and triangular cooperation*

158. South–South and triangular cooperation will increasingly support Sustainable Development Goal 2. WFP’s policy, in place since May 2015, is to support national programmes addressing hunger by mobilizing additional resources and expertise from developing countries. WFP will support South–South cooperation through modalities such as knowledge-sharing, technical cooperation, policy support, joint advocacy, in-kind support and regional initiatives. WFP recognizes that North–South cooperation is essential for achieving a world without hunger, and therefore supports South–South and triangular cooperation in a portfolio of mechanisms for enhancing its engagement with governments.

⇒ *Nutrition*

159. Estimated requirements for nutrition activities account for 10 percent of total assessed needs for 2016. This is a relatively small share, but the USD 581 million allocated against needs of USD 798 million constitutes a significant contribution to global nutrition commitments.

160. The utilization of special foods in nutrition operations has been increasing steadily: in 2010 they were not provided for children aged 6–23 months, but 80 percent of such children received them in 2014.

161. The 2016 requirements may be under-estimated in that nutrition-specific interventions may be delivered as part of other operations: in Iraq, for example, blanket supplementary feeding to prevent undernutrition in children and women is part of general food distribution. WFP’s programmes are being modified to enhance their nutritional effects: school feeding, for example, provides SuperCereal, high-energy biscuits and micronutrient powders for 6.1 million school-aged children in 14 countries. WFP is also planning nutrition-sensitive interventions under social protection and safety net programmes, and aims to provide fortified foods in general food distributions and to utilize behaviour-change communications in cash-based transfer programmes with a view to improving household dietary diversity and micronutrient intake. The cost of these interventions is not reflected in the requirements for nutrition operations.

⇒ *Monitoring and evaluation*

162. Monitoring, evaluation and reporting are essential elements of WFP’s performance management system. Work is under way to ensure that managers can use monitoring findings in decision-making and to establish a business intelligence system to analyse and report on performance risks at all levels. The monitoring of programme implementation and management is being standardized and supported with guidance, capacity development and increased resources.

163. Electronic tools are a prominent part of the investments to optimize monitoring and reporting. The country office monitoring and evaluation tool (COMET) enables the field staff of WFP and partners to carry out quality monitoring in operations to support decision-making and reporting, and to improve programme design and management. The COMET design module has been rolled out to all offices; the implementation module will be rolled out in all regions by April 2016. The tool enables project design, implementation, monitoring and reporting in an IT-enabled system; its enhanced accuracy and reliability will enhance decision-making and maximize accountability.

Accelerating Gender Mainstreaming

164. WFP is committed to exceeding standards of the United Nations System-Wide Action Plan for Gender Equality and the Empowerment of Women (UN SWAP) by mainstreaming gender equality. WFP promotes gender equality and women's empowerment in development and humanitarian responses, and is increasing its work with the Rome-based agencies and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women); it is co-chair of the IASC Gender Reference Group and plays an active role in the GenCap steering committee.

165. In 2016, resources for gender-related activities will be allocated through PSA, extra-budgetary funding and project budgets, accounting for 12 percent of the programme of work. From 2015, WFP will train all WFP staff as mandated in the gender capacity assessment launched in September 2014. The pilot of WFP's certification programme for excellence in gender mainstreaming will end in 2015: if successful it will be scaled up in the field and will form the backbone of gender mainstreaming.

166. The 2015–2020 gender policy will guide the raising of WFP's gender profile and will ensure that gender equality and women's empowerment are integrated into all activities and that the different food security and nutrition needs of women, men, girls and boys are addressed equitably. Gender considerations will be mainstreamed into the programme cycle, from initial needs assessments to final evaluations.

167. Gender-sensitive activities include:

- measures to increase girls' access to primary education with a view to achieving gender parity and promoting equal rights and opportunities for all;
- seasonal livelihood programming to align multi-sector projects with the different needs and priorities of women and men;
- augmentation of gender expertise in regional and country offices; and
- capacity development in gender for the staff of WFP and its partners.

168. Resource requirements include provision for addressing gender-related protection issues, particularly gender-based violence, and supporting inter-agency responses to HIV and AIDS.

Trust Funds

⇒ *Country-specific trust funds*

169. Country-specific trust funds assist governments with the management and implementation of programmes aligned with WFP's Strategic Objectives and provide extra-budgetary resources for programmes consistent with the WFP country strategy.

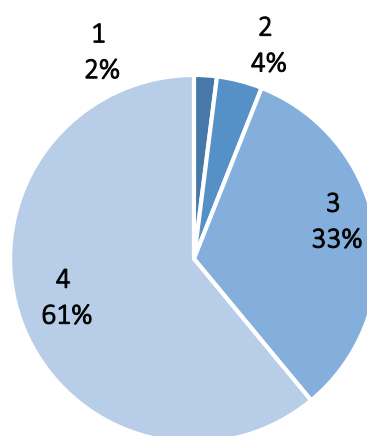
170. Country-specific trust funds for 2016 are forecast at USD 97.4 million, a 2 percent decrease from 2015. The main donors are host governments, but other governments and private foundations also contribute.

171. Table III.8 shows country-specific trust funds by region.

TABLE III.8: 2016 TRUST FUNDS BY REGIONAL BUREAU (USD million)		
Regional bureau	Trust funds	
Bangkok	14.8	15%
Cairo	3.5	4%
Dakar	3.5	4%
Johannesburg	20.2	21%
Nairobi	-	-
Panama	55.4	57%
TOTAL	97.4	100%

172. As in 2015, most country-specific trust funds are forecast for the Panama regional bureau, but projected trust fund resources for the region are expected to decrease by 22 percent from 2015 levels. Trust fund resources are expected to grow in other regional bureaux, particularly Bangkok and Johannesburg.

Figure III.3: Country-specific trust funds by Strategic Objective



173. Figure III.3 shows that most trust fund resources will support Strategic Objective 4, but the share of resources is reduced to 61 percent, 13 percent less than in 2015. These trust fund activities provide technical assistance and develop the capacities of host governments in areas such as school feeding and social protection.

174. Activities under Strategic Objective 3 are expected to increase by 14 percent. Trust funds will support the distribution of locally produced diet supplements and enhance local capacities to implement food-security and nutrition programmes. Activities related to Strategic Objective 1 will improve food security analysis and monitoring capacity and will support the development of emergency preparedness and response capacities. Activities under Strategic Objective 2 will support capacity and community development, for example through asset creation.

⇒ *Corporate trust funds related to field activity*

175. Corporate trust fund activities in country offices will account for USD 35 million, as in 2015, mainly through P4P, Renewed Efforts Against Child Hunger and Undernutrition (REACH), the Children's Investment Fund Foundation and climate resilience activities.

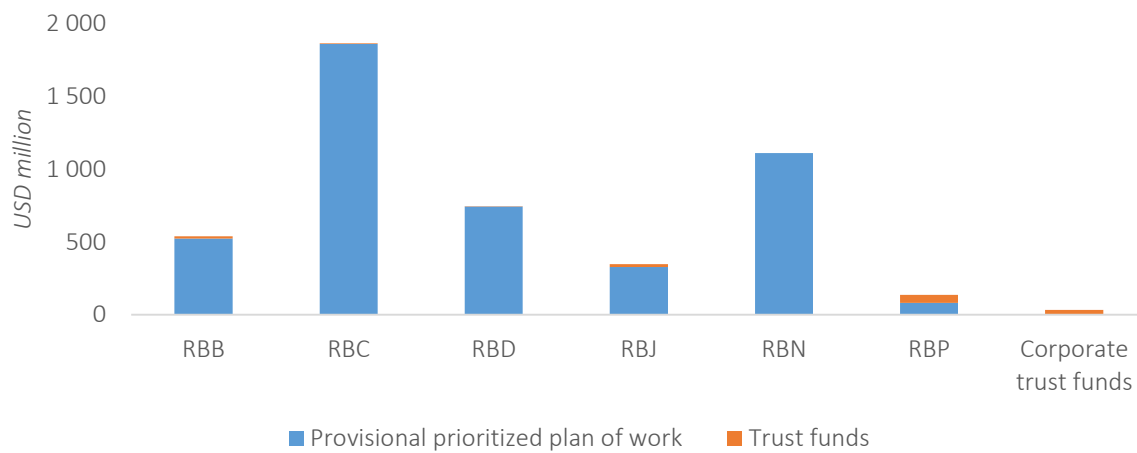
Implementation Plan

176. The implementation plan for each region combines the provisional prioritized plan of work with country-specific and corporate trust funds supporting programmes or activities at the country or regional level. WFP foresees an implementation plan of USD 4.78 billion for 2016 – USD 4.65 billion for the provisional prioritized plan of work and USD 132 million for trust funds.

177. Table III.9 and Figure III.4 show the regional breakdown of the implementation plan.

TABLE III.9: REGIONAL IMPLEMENTATION PLAN (USD million)			
Regional bureau	Provisional prioritized plan of work	Trust funds	Total
Bangkok (RBB)	523.8	14.8	538.6
Cairo (RBC)	1 861.4	3.5	1 864.9
Dakar (RBD)	743.8	3.5	747.3
Johannesburg (RBJ)	328.2	20.2	348.4
Nairobi (RBN)	1 110.4	-	1 110.4
Panama (RBP)	82.5	55.4	137.9
Subtotal	4 650.0	97.4	4 747.4
Corporate trust funds related to field activity	n/a	35.0	35.0
TOTAL	4 650.0	132.4	4 782.4

**Figure III.4:
Regional implementation plan**



SECTION IV: PROGRAMME SUPPORT AND ADMINISTRATIVE BUDGET

Overview

178. This section presents the proposed 2016 PSA budget of USD 290.3 million. The budget reflects a turnover of 5 percent in the base PSA budget at Headquarters to ensure that WFP continues to increase efficiencies and adjust to new realities. An allocation from the PSA Equalization Account is proposed for critical corporate initiatives to complete Fit for Purpose (WFP/EB.A/2015/6-D/1) in 2016, and the Secretariat requests that an additional allocation of USD 3 million be set aside to re-engineer and consolidate processes as part of the cost-excellence initiative, in order to deliver further savings and improve mission focus at the field level.
179. The PSA budget exemplifies “living within our means” while right sizing the organization to meet the increasing demand over the last 5 years. It also prepares WFP to enhance its response capacity to major emergencies and evolve its food assistance mechanisms. The volume of work for 2016 is expected to be 11.3 percent higher than that projected in the 2015–2017 Management Plan to address demands for WFP’s services. The Secretariat is cautious about increasing the budget baseline, and so is proposing to limit the PSA increase to 3 percent. This will be used to augment capacities in regional bureaux and country offices to meet the Zero Hunger Challenge and mainstream cash-based transfer capabilities. The 2016 PSA budget also utilizes net savings from the euro/US dollar exchange rate to provide USD 7.4 million for funding as required.

Purpose of the PSA Budget

180. The PSA budget covers the indirect support costs that support WFP’s operations. It is funded from ISC recovered from contributions in accordance with the full-cost recovery policy and is approved by the Board on an annual basis. The review of the 2016 budget revised the regular PSA budget to align it with WFP’s organizational priorities. The regular PSA budget is supplemented by critical corporate initiatives to finalize Fit for Purpose.

Executive Director’s Authority to Adjust the PSA Budget

181. Since 1994 the Executive Director has been authorized in each Management Plan “... to adjust the PSA component of the budget in accordance with any variation in the volume of operations when such variations amount to more than 10 percent of the planned level”. Although PSA requirements must be adapted to WFP’s needs, fluctuations during the year may not be directly proportional to the level of operations; and any increase in the PSA budget depends on the availability of resources.
182. The Secretariat recommended to the Board in 2013 that in future Management Plans the Executive Director’s authority should be linked to the level of forecast income rather than operational needs, given that support costs are driven by WFP’s overall funding level and not by changes in operational needs. This change would enable the Executive Director to ensure that operations receive adequate support, in line with funding levels, in the event of an increase in activity or an emergency that occurs after the annual PSA budget has been approved.

183. In view of the time needed to implement changes in expenditure, and because the timing of Board meetings means that changes can be recognized only during the latter half of a year, the Secretariat requests the Board to provide the Executive Director with the authority to adjust the PSA component of the budget by an amount not exceeding 2 percent of the forecast increase in income from the levels set out in Section III. The Board would be informed immediately of any such increase.

Value for Money

184. “Getting the best results for our beneficiaries by using our resources wisely” is the concept underlying WFP’s value-for-money framework. Value for money is often misinterpreted as an obligation to choose the cheapest option – but although economy is a major consideration, it may not lead to the best results for our beneficiaries. The core of WFP’s policy is to achieve an optimum balance of effectiveness, efficiency and economy.

185. The concept has already started to change the outlook of WFP’s managers in that value for money has become a central element in decision-making. The cost-excellence initiative is a step in this process, and guidance has been developed for mainstreaming the value-for-money concept at all levels.

186. All budgetary requests, PSA or extra budgetary, must clearly define planned results and incorporate value for money indicators. The resulting portfolio is endorsed by the departmental head and prioritized for submission to the SRAC. The SRAC prioritizes PSA and extra budgetary funding recommendations for decision by the Executive Director. Only funding proposals with a strong value-for-money case are likely to be approved.

187. To ensure value for money in the PSA budget, a 5 percent turnover at Headquarters was introduced to accommodate changing priorities and scale the budget to new circumstances.

188. At its 2008 Annual Session, the Board approved a policy for hedging the euro component of PSA expenses incurred at Headquarters with a view to stabilizing PSA funding. In 2015, WFP and the World Bank are reviewing the foreign exchange policy with a view to optimizing the management of associated risks to WFP’s overall budget. The review will help reappraise the timing of the PSA euro/US dollar forward hedge in relation to the preparation of the Management Plan and will determine if any foreign exchange risks in WFP’s project operations should be absorbed centrally, to ensure maximum effectiveness.

Performance-Informed Budgeting

189. A performance-informed budget enables WFP to prioritize allocations by linking budget requests with the anticipated advantages accruing from the expenditures, which must be detailed in the results chain attached to each funding request.

190. PSA budget and extra-budgetary requests include a link to the MRDs and set out the activities proposed for the next 12 months, with performance and value for money indicators and expected results. This approach enables WFP to establish clear connections between funding and results, thereby helping to ensure that it consistently delivers as planned with maximum transparency and accountability.

191. The 2016–2018 performance-informed budgeting process is linked with the annual performance planning and review process and the Management Plan. The connecting threads are the Management Results Framework²³ and key performance indicators.

²³ See Annex I.

THE 2016–2018 PROGRAMME SUPPORT AND ADMINISTRATIVE BUDGET

Main Areas of Increase

192. The proposed PSA budget for 2016 is USD 290.3 million. This reflects a 3 percent increase – USD 8.5 million – in the baseline. The main aim is to support operations. WFP is committed to “living within its means”, and the 2016 regular PSA budget will break even with ISC charged on income of USD 4.5 billion; the income projection is USD 4.9 billion.
193. The outcome of the regular PSA budget process is shown in Table IV.1.

TABLE IV.1: MAIN AREAS OF INCREASE IN THE PSA BUDGET (USD million)	
2016 Base PSA	281.8
Increase in the PSA budget to support field operations	8.5
2016 Proposed PSA	290.3

Effective Use of the PSA Base

194. To balance organizational needs with resourcing constraints, each department in Headquarters was requested to reallocate at least 5 percent of its base budget to new focus areas and increased efficiency.
195. The PG increased its funding for partnerships with Gulf Cooperation Council (GCC) countries and NGOs under the Corporate Partnership Strategy, which promotes partnerships that will best serve WFP’s beneficiaries; this process is supported by the Partnership Resource Centre. Contributions from GCC countries rose substantially between 2012 and 2014, and WFP intends to augment its relationship with GCC donors with a view to transforming them into multi-year partners.
196. The Operational Services Department (OS) is adjusting to meet evolving needs efficiently and effectively. In anticipation of the Post-2015 Development Agenda, OS is rolling out a new approach to country strategic plans to: i) support countries in achieving zero hunger; ii) operationalize the Strategic Plan at the country level; and iii) improve WFP’s position at the national and global levels. The OS Supply Chain Division is aligning logistics and procurement activities with a view to maximizing flexibility, synergies and systems in WFP’s supply chains.
197. In adjusting its PSA base, the Resource Management Department (RM) is allocating additional resources to the Global Commodity Management Facility to train staff to assist country offices utilizing the facility. An internal control unit established in the Finance Division will reinforce engagement with field offices and Headquarters divisions. The Management Services Division has redirected resources to support operations by developing administrative procedures for emergency preparedness and increasing funds for engineering activities, environmental sustainability and the management of light vehicles and guest houses.
198. The Human Resources Division reallocated resources to reinforce career management, talent deployment and talent acquisition.

199. The Office of the Inspector General has introduced revised forensic and data analysis techniques to enhance productivity and new anti-fraud and counter-corruption approaches such as proactive integrity reviews.
200. In the Office of the Deputy Executive Director, staff will be shifted to support WFP's engagement in inter-governmental processes such as the World Humanitarian Summit and Habitat III and to manage inter-agency partnerships.

Increase in the PSA Budget to Support Field Operations – USD 8.5 million

201. The Secretariat proposes an increase of USD 8.5 million to the PSA budget to support field operations:
- USD 1.4 million for new country offices in Libya and Ukraine, and to ensure funding continuity for country offices;
 - USD 6.3 million for the regional bureaux to improve capacities to meet the Zero Hunger Challenge and improve monitoring and evaluation (M&E) and emergency preparedness and response capabilities, principally through augmentation of nutrition and M&E staffing; and
 - USD 800,000 to mainstream support for cash-based transfer programmes.
202. The allocation to the regional bureaux also takes account of increased local staff costs resulting from the accrual for long-term benefit liabilities for locally recruited staff. Moving locally recruited staff to FAO rules and IPSAS employee benefit requirements required the accrual of funding to meet these costs, which were previously charged on a pay-as-you-go basis.²⁴

Programming of Foreign Exchange Benefits

203. A currency exchange benefit was achieved by hedging planned PSA expenditure in euros in 2016 at an average euro 1 = USD 1.11, the 2015 rate was euro 1 = USD 1.35. This enables WFP to allocate funding to focus areas and align budgets with corporate priorities. The Secretariat will adjust future budgets as necessary if the increased purchasing power of the US dollar does not continue after the 2016 hedging period.

²⁴ Long-term benefit liabilities include after-service health insurance, compensation for death, injury and illness and other separation benefits. Before the transfer of locally recruited staff to FAO contracts, expenses were charged as incurred to project budgets. Long-term benefit liabilities are included in the standard position costs for internationally recruited and Headquarters-based staff. In accordance with the funding plan approved by the Board (WFP/EB.A/2010/6-D/1), assets are set aside to cover long-term liabilities with a view to funding employee liabilities fully by 2025.

TABLE IV.2: RE-PROGRAMMING OF EURO/USD FOREIGN EXCHANGE BENEFITS (USD million)	
Decrease in staff-related costs resulting from exchange rate differences, net of cost increases and including mainstreaming of United Nations Department of Safety and Security (UNDSS) and the Wellness Programme	-7.4
Mainstreaming of cash-based transfers	1.4
Allocations to policy areas	3.1
Re-alignment to corporate priorities	2.3
Increase in statutory requirements (central appropriations)	0.6

Decrease in Staff-Related Costs Net of PSA Share of Security Costs and the Wellness Programme – USD 7.4 million

204. WFP uses standard rates to budget and account for staff position costs; these are re-calculated each year to reflect: i) the actual costs of employing a staff member in each grade and location; ii) anticipated exchange rates for euro-based expenditure for Rome-based staff; and iii) provisions for other staff-related benefits and allowances.
205. In 2015, WFP hedged its euro-based staff costs at a rate of euro 1 = USD 1.35 and utilized it to calculate standard position costs. The rate for 2016 is euro 1 = USD 1.11, resulting in a USD 9.3 million decrease in euro-based staff costs. This was partially offset by an increase of USD 1.2 million for actual payroll costs caused by inflation for entitlement benefits and cost-of-living adjustments, and USD 700,000 for the Wellness Programme.
206. Security costs totalling USD 18.8 million comprise: i) WFP's estimated USD 11.5 million share of UNDSS costs, unchanged from 2015; and ii) USD 7.3 million for safety equipment under the Security Emergency Fund. The amount charged through payroll is USD 10.0 million – 2.73 percent – and is unchanged from 2015. A portion of the mandatory UNDSS costs and WFP's Security Emergency Fund are included in the standard staff position costs rate for 2016, which applies to positions funded from PSA or projects. The remainder is charged directly to projects.
207. WFP is committed to maintaining the physical, mental and social wellbeing of its employees in a safe and healthy working environment, in line with the Wellness Programme. A levy of 0.38 percent has been added to all staff costs – an increase of USD 700,000 in PSA – to provide sustainable funding for wellness services; these funds will complement the Wellness Programme Fund set up in 2015.
208. The new standard position rates reduce the PSA baseline salary cost in the Management Plan (2016–2018) by 3.5 percent – USD 7.4 million – comprising: i) a decrease of USD 9.3 million from exchange rate differences; ii) an increase of USD 1.2 million for payroll cost increases; and iii) an increase of USD 700,000 for the Wellness Programme.

Mainstreaming of Headquarters Support for Cash-Based Transfers – USD 1.4 million

209. An allocation of USD 1.4 million from foreign exchange balances will be utilized to mainstream support for cash-based transfers.

Box IV.1: Supporting cash-based transfers

As more WFP's programmes utilize cash-based transfers, it is important to stabilize support for the modality.

Support services for cash-based transfers have hitherto been funded from corporate trust funds. In 2015, a critical corporate initiative funded by a PSA Equalization Account investment of USD 7.9 million established customizable tools and services and developed capacities for technical development and roll-out; this is supplemented with USD 1 million in 2016 to finalize this process.

In order to mainstream the ongoing support functions and establish them in WFP's core budget, in 2015, WFP allocated PSA funds to embed financial risk management and controls into the cash-based transfer process. For 2016, USD 1.4 million PSA is allocated for further mainstreaming Headquarters support costs, with a further PSA allocation of USD 800,000 for the regional bureaux.

The Office of the Inspector General has reviewed the future financial requirements that will enable WFP to support the implementation of cash based transfers. The Secretariat will mainstream the recurring costs of support in annual PSA budgets. The costs are significant, however, and WFP will accordingly continue to seek trust fund funding from donors as WFP mainstreams this support into budgets.

Allocations to Policy Areas – USD 3.1 million

210. A major component of the 2016 budget process was ensuring that Board-approved policies and priorities receive PSA funding. Additional allocations above the 2015 base level were made to support: i) the gender policy – USD 500,000; ii) evaluations – USD 800,000; iii) the people strategy – USD 500,000; iv) emergency preparedness and response – USD 500,000; and v) the Innovation and Change Management Division – USD 800,000.

Box IV.2: The Office of Evaluation

Evaluation provides independent assessment of WFP's performance to support accountability and learning, complementing regular monitoring and reviews. To initiate phased increases in evaluation coverage, the PSA budget of the Office of Evaluation has been increased by 15 percent.

The Office of Evaluation has initiated value-for-money measures to achieve budget and time savings. The strategic partnership and co-management model for the series of evaluations of activities addressing moderate acute malnutrition, for example, will provide baseline, mid-term and end-of-operation data, and reduce evaluation management costs by 50 percent.

Realignment with Corporate Priorities – USD 2.3 million

211. Allocations from PSA to support corporate priorities, totalling USD 2.3 million, include additional funding for: i) the internal justice system; ii) reviews to identify fraud risks and risk-mitigation measures at an early stage; iii) improved communications and WFP_{Go} upgrades; iv) inter-agency forums; and v) support systems to improve efficiency, such as invoice tracking and employee self-service.

Box IV.3: Support provided through PSA generates savings in operational costs

Generating savings is part of the support provided through the PSA budget, but such savings are often reflected in operational budgets rather than the PSA budget.

For example oversight of landside transport, storage and handling (LTSH) fund management has been enhanced with a view to supporting country offices in cases of deviations from planned spending, thereby generating savings of USD 19 million in 2014 and USD 21 million in 2015; savings of USD 19 million are projected for 2016.

WFP has capitalized on freight market fluctuations by developing benchmarks to measure savings independent of the volatile market environment, and estimates savings of USD 10 million for 2016.

Critical Corporate Initiatives

212. At its 2015 Annual Session the Board approved criteria for developing critical corporate initiatives²⁵ and the allocation of USD 78 million from the PSA Equalization Account surplus, of which a tranche of USD 18 million was allocated for critical corporate initiatives in 2015 to accelerate fit for Purpose; a further proposal will be included in the 2016–2018 Management Plan. Fit for Purpose will be concluded in 2016, and a third-party review will evaluate its benefits.

213. A summary of the Fit for Purpose investments by focus area is given in Table IV.3.

TABLE IV.3: CRITICAL CORPORATE INITIATIVES (USD millions)		
Focus area	Tranche 1 2015	Tranche 2 2016
Investments in capabilities	3.6	7.4
Workforce capabilities and skillsets	2.6	2.9
Nutrition capabilities	-	0.5
National capacity development	1.0	4.0
Achieving more with given resources	14.4	9.6
Programme design processes, platforms and systems, and evidence-based decision-making	14.4	5.0
Flexibility in funding and efficient resource usage	-	2.5
Inter-agency and inter-governmental processes and strategic partnerships	-	0.8
Other priorities	-	1.3
TOTAL	18.0	17.0

²⁵ WFP/EB.A/2015/6-C/1. The criteria are that a proposal is: i) one-off; ii) not covered by regular PSA; iii) not related to a project; iv) in need of predictable funding; v) unlikely to generate sufficient additional investment from donors; and vi) focused on organizational change.

⇒ *Investments in capabilities*

214. Critical corporate initiatives are intended to develop capabilities and provide value for money by increasing the effectiveness of WFP's work, for example in completing the transition to food assistance and addressing post-2015 challenges.
215. ***Workforce capabilities and skillsets (USD 2.9 million in 2016)***. As WFP moves to food assistance in a complex environment, continuous learning and development initiatives are required to remain relevant and equipped. The learning transformation project aims to create a standard model for learning programmes for WFP staff with a view to improving the effectiveness of training and enhancing staff performance. Standard training for programme officers will help to optimize WFP's capacity to design and implement effective projects to reduce hunger.
216. ***Nutrition capabilities (USD 0.5 million in 2016)***. WFP has an important role in supporting governments to strengthen their policies and programmes in nutrition. In order to better assist governments, WFP needs to elevate its corporate capabilities in nutrition. This investment will be focused on helping WFP to improve its programme design, field implementation and knowledge management of nutrition programmes in support of national governments and working in partnership with key nutrition stakeholders.
217. ***National capacity development (USD 4.0 million in 2016)***. The range of host governments' capabilities and capacity gaps requires WFP to build its partnership and planning capabilities for all country contexts. Country strategic plans were piloted in five countries in 2015, and will be implemented in at least ten more in 2016. The new approach to country strategic plans enables WFP to establish its value proposition for each country and ensures a robust, evidence-based rationale. Support from host governments will improve the effectiveness and sustainability of WFP's work.

⇒ *Achieving more with given resources*

218. WFP constantly seeks efficiency, and aims to achieve more with its resources in regular divisional work and through particular initiatives.
219. ***Programme design processes, platforms and systems, and evidence-based decision-making (USD 5.0 million in 2016)***. In 2016 WFP will complete the development of the CBT platform, which includes various modules for covering cash-based transfer operations: these include the Payment/Cash Transfer Service Provider module, which features negotiation and management of long-term agreements with financial organizations, mobile money operators and technology companies. To extend the platform to countries not covered by long-term agreements, templates and guidance will be developed in this module for selection, assessment and contracting of local service providers.
220. The roll-out of COMET, the Standard Project Report Intelligent Next Generation (SPRING) and the Performance and Risk Management Information System (PROMIS) to country offices will enhance performance management. Gains in efficiency are expected as less time and money are devoted to numerous local solutions in country offices, and better data quality will reduce the need for quality controls at the regional bureaux and Headquarters.
221. WFP's experience constitutes a competitive advantage in humanitarian and development contexts. An initiative to improve knowledge management will enhance access, coverage and consistency and will enable WFP to learn from mistakes, reduce duplication and improve the effectiveness of food assistance. A related investment in

information technology (IT) systems enables access to information through a new content management system and a new search function.

222. ***Flexibility in funding and efficient resource usage (USD 2.5 million in 2016)***. The FFR for 2016 will be piloting ways in which country offices can make the most of their resources. Separation of cost categories in projects, fragmentation of food assistance, inability to borrow money against some confirmed contributions and long lead times negatively impact beneficiaries. The disruptions are not caused by lack of resources but by timing issues and a focus on inputs rather than outputs. Mechanisms such as internal project lending and consolidating projects into single budget entities are being explored to increase value for beneficiaries with the same level of resources.
223. ***Inter-agency and inter-governmental processes and strategic partnerships (USD 0.8 million in 2016)***. This investment will ensure that WFP is positioned to participate in international events in 2016 and to improve tools through the Partnership Resource Centre.
224. ***Other priorities (USD 1.3 million in 2016)***. To finalize fit for purpose, additional funding has been allocated for implementation of the people strategy and to the Innovation and Change Management Division.

Cost Excellence

225. The cost excellence initiative will help to ensure optimum use of WFP's resources in the changing context in which WFP works and the increasing demand for its services.
226. There are two main areas where the cost excellence initiative has been reviewing opportunities to change the way WFP works to improve efficiency and redirect more resources to its core work of ending hunger. They are described below and WFP requests an allocation of USD 3.0 million for a critical corporate initiative from the PSA Equalization Account for this purpose
- ⇒ *Service centre feasibility review*
227. The service centre feasibility review aims to analyse opportunities for greater efficiency and effectiveness through re-engineering and consolidating processes and taking advantage of transferring selected processes to a lower cost location.
228. WFP will finalize over the coming year a comprehensive business plan for a service centre that includes a full cost-benefit financial model as well as an assessment of qualitative benefits likely to be achieved. Based on the preliminary analysis, the scope of the review includes services related to finance, human resources, management services, information technology and supply chain. WFP will consult with the Executive Board on the business plan as it develops.
229. WFP continuously analyses its processes for improvements in efficiency and effectiveness. In 2016, the focus will be placed on realigning, re-engineering and consolidating processes to be included in a service centre in order to deliver further savings and improve mission focus at the field level. Re-engineering of invoice processing and invoice payments has already been identified as an area for process improvement, and the needed funds for system development for invoice tracking and bank communication management are already included in the proposed 2016 regular PSA budget. Support systems for employee self-service will also be developed in 2016 and are included in the proposed 2016 PSA budget.

230. WFP is requesting USD 3 million from the PSA Equalization Account to extend these efforts to other transactional processes within the areas of finance, human resources, management services and information technology, which are in scope for the first wave of a potential service centre. The supply chain processes are currently undergoing a separate reorganizational effort, which is not included in this funding request.
231. The re-engineering effort will consist of a detailed analysis of processes in order to identify and implement improvements, with due regard to potential risk mitigation measures and staff implications. It will examine the workload, involvement of personnel and the interactions with other processes and units which are necessary to complete a given process. Taking into account the abovementioned factors, WFP will prioritize selected processes for re-engineering and assess the potential efficiency and effectiveness gains in order to implement areas for optimisation under the leadership of the various functional areas.
232. The requested funding will be used to cover additional resources and expertise necessary to carry out the re-engineering work, as well as to mitigate potential work disruptions during the re-engineering process. Additionally, the requested funding will cover upgrades on specific IT applications, which are necessary for process re-engineering.

⇒ *Analysis of global support costs*

233. The cost excellence initiative identified areas where WFP could redirect substantial funds to operational needs, with an emphasis on value for money for purchases of goods and services. Direct and indirect cost categories were investigated to identify savings without reducing the quality of services.
234. The cost categories include facility management, duty travel, IT services and equipment, and commercial consultancies. In collaboration with cost owners, opportunities for savings were identified for implementation in 2016 and 2017. By optimizing the size of vehicle fleets and managing costs centrally, for example, WFP could save up to USD 1 million in vehicle expenditures, which were USD 43 million in 2014.
235. While the majority of the impact from these cost optimization initiatives is expected on project-related costs, WFP anticipates that savings of up to USD 3 million are likely to be reflected in the PSA budget.

Status of the PSA Equalization Account

236. The PSA Equalization Account is used: i) to cover any difference between indirect support cost income and approved PSA expenditure; ii) as a reserve to underwrite the risk of decreases in indirect support cost income or underfunding of the PSA budget; iii) for critical corporate initiatives or thematic support funds; and iv) for maximizing WFP's reserves. Following the review of the PSA Equalization Account target level, agreed by the Board at its 2015 Annual Session,²⁶ the Secretariat intends to increase the target level of the PSA Equalization Account to five months of PSA expenditure and to establish a "floor" in the PSA Equalization Account equivalent to two months of PSA expenditure. The portion of the account below the "floor" would be used solely for i) and ii) above. Further details will be presented in the Financial Framework Paper at the 2015 Second Regular Session.

²⁶ WFP/EB.A/2015/6-C/1

237. The PSA Equalization Account year-end balance is based on a funding forecast for 2015 of USD 4.9 billion. The resulting opening balance is USD 136.9 million, compared with the original 2015 projection of USD 113.3 million in the Management Plan (2015–2017). The balance is equivalent to 5.6 months of PSA expenditure even after the drawdown of USD 78 million approved at the 2015 Annual Session.¹
238. The 2016 funding forecast of USD 4.9 billion will generate ISC income of USD 316.1 million, as shown in Table IV.4. The projected closing balance of USD 142.6 million is equivalent to 5.9 months of PSA expenditure.

Projected opening balance at 1 January 2016	136.9
2016 ISC revenue based on USD 4.9 billion revenue	316.1
2016 PSA expenditure	(290.3)
2016 critical corporate initiatives	(20.0)
Projected closing balance at 31 December 2016	142.6

Indirect Support Cost Rate

239. A review of the ISC methodology in 2014 and 2015, which took account of decisions of the General Assembly on the QCPR, determined that no fundamental changes were required in WFP.
240. WFP/EB.A/2006/6-C/1 described a method for setting the ISC rate for the next financial period. The derived rate for 2016 is calculated as shown in Table IV.5.

2015 baseline	6.39
Increase for higher indirect expenditures for 2016	+0.47
Decrease for higher funding forecast	-0.08
Decrease for higher PSA Equalization Account balance	-1.01
Derived ISC rate for 2016	5.77

241. As requested as part of the QCPR, WFP is committed to the principle of full-cost recovery through a simple, transparent and harmonized methodology.²⁷ WFP is engaged with other United Nations funds and programmes to develop a common definition of operating costs, and a common standardized system of cost control.²⁸ This will assist in improving the comparability of administration and management costs within the United Nations system. WFP will, however, continue to emphasize in inter-agency discussions the uniqueness of its business model.

²⁷ Quadrennial comprehensive policy review of operational activities for development of the United Nations system, United Nations General Assembly. A/RES/67/226, paragraph 53.

²⁸ *Ibid.*, paragraph 159.

242. WFP maintains one of the system's lowest ISC rates: comparable entities such as the United Nations Development Programme, UNICEF and the United Nations Population Fund maintain a harmonized rate of 8 percent. WFP's voluntarily funded business model makes it susceptible to fluctuations in ISC. The PSA Equalization Account provides a safety net to adjust the PSA cost structure, and a healthy PSA Equalization Account balance is particularly important at this juncture. The Secretariat therefore recommends that the current 7 percent ISC rate be maintained for 2016.

2017–2018 PSA Outlook

243. As outlined in Section II, the Secretariat's income forecasts for 2017 and 2018 are projected at USD 4.9 billion per year. Income projections are static, but WFP will continue to ensure that PSA resources are optimized to meet changing needs. PSA budgets will continue the principle of "living within our means" and ensuring maximum value for money through cost containment and budget turnover. The base budget will continue to be supplemented through critical corporate initiatives based on prioritized needs and funding availability.

244. WFP will begin work on the new Strategic Plan in 2016 to reflect changes in priorities aligned with the Zero Hunger Challenge, the Sustainable Development Goals, the Humanitarian Summit and United Nations reforms. This will help to maintain WFP's position as the partner of choice for building national capacities and providing logistics and shared services for the humanitarian community.

ORIENTATION OF THE PSA BUDGET BY MANAGEMENT RESULT DIMENSION

246. Table IV.6 presents the elements of the PSA budget against the five MRDs.

TABLE IV.6: ANALYSIS OF PSA BUDGET AND CRITICAL CORPORATE INITIATIVES BY MRD (USD thousand)							
	PSA	Reallocations from exchange gain	PSA increase	Total PSA	Critical corporate initiatives	Total	%
People	48 377	109	1 750	50 236	4 920	55 156	18
Partnerships	33 873	500	0	34 373	800	35 173	11
Processes and Systems	78 729	3 822	842	83 393	3 480	86 873	28
Programmes	35 971	2 317	4 108	42 396	4 500	46 896	15
Accountability and Funding	77 046	1 066	1 800	79 912	3 300	83 212	27
TOTAL				290 310	17 000	307 310	100

People

247. This dimension, accounting for 18 percent of PSA investments, focuses on training to enhance staff capabilities and improve individual performance management. The objective is a skilled and flexible workforce with a reserve of talent managed by capable leaders. The dimension covers all senior staff costs to reflect their role as leaders in promoting a culture of commitment, communication and accountability. New investments focus on the learning transformation project and enhancing training in programme skills.

Partnerships

248. This dimension, which accounts for 11 percent of PSA investments, reflects WFP's intention to build partnerships with governments, regional organizations, other United Nations agencies and academic institutions to provide food assistance and build resilience. It includes support for the Board in its governance role and coordination with United Nations agencies and cluster leaders. Additional funding has been allocated to support WFP's participation in international events and implement the corporate partnership strategy.

Processes and Systems

249. This dimension accounts for 28 percent of PSA investments. The aim is provide optimum food assistance at the right time, in the right place and in the most cost-efficient and effective way. This requires: i) sound project designs that meet corporate quality standards; ii) a cost-efficient food assistance delivery mechanisms supported by efficient systems and timely monitoring; and iii) effective systems for learning, sharing and innovation.

250. The largest new investment supports cash-based transfers. Other investments include the improvement of financial and payment systems and the creation of an employee self-service system to improve overall efficiency.

Programmes

251. This dimension, accounting for 15 percent of PSA investments, promotes innovative and evidence-based interventions to address food and nutrition needs, build national capacities and ensure that programmes are aligned with policy. It covers WFP's ability to: i) respond appropriately to existing situations and to complex emergencies; ii) align programmes to national or local priorities; iii) mainstream innovative approaches, communicate results and advocate hunger solutions; and iv) publicize the WFP brand and generate support. Most of the PSA increase was allocated to the regional bureaux to support the Zero Hunger Challenge and emergency preparedness. The critical corporate initiative to develop country strategic plans will support this dimension.

Accountability and Funding

252. This dimension, accounting for 27 percent of PSA investments, generates the funding required for operations, maintaining high standards of governance, internal control, stewardship and accountability. The objective is to ensure that resources are flexible, predictable and timely, and effectively managed and accounted for through oversight functions at the Headquarters, regional bureaux and country levels. Critical corporate initiatives focus on cost excellence and coordination of change initiatives.

SUMMARY OF 2016 REGULAR PSA BUDGET BY APPROPRIATION LINE

253. In accordance with Financial Regulation 9.3, the regular PSA budget has three appropriation lines: i) programme support at regional bureaux and country offices; ii) programme support at Headquarters; and iii) management and administration.

254. Table IV.7 shows the regular PSA budget by appropriation line from 2014 to 2016. The total cost column reflects staff and non-staff costs; the total post count includes national staff. The appropriation lines remain as they were in the previous Management Plan. Additional details are provided in Annex I.

	2014 expenditures			2015 estimated			2016 projected		
	Post count		Total cost	Post count		Total cost	Post count		Total cost
	Prof.	Total		Prof.	Total		Prof.	Total	
Programme support – regional bureaux and country offices	227	787	96.5	244	825	99.3	263	840	107.4
Programme support – Headquarters	160	254	55.4	151	237	51.9	157	244	51.5
Management and administration	286	546	129.9	294	551	130.7	299	557	131.5
TOTAL	673	1 586	281.8	689	1 613	281.8	719	1 641	290.3

Central Appropriations

255. Central appropriations cover statutory requirements and other centrally controlled appropriations, which are budgeted under management and administration. These appropriations are expected to be higher than the 2015 level (Table IV.8). The most significant change from 2015 is the increase in insurance fees, services from other agencies and other statutory costs such as the Resident Coordinator contribution.

TABLE IV.8: STATUTORY REQUIREMENTS AND OTHER CENTRAL APPROPRIATIONS		
	Estimated 2015	Proposal 2016
Reassignment costs	3 000 000	3 000 000
Insurance fees	1 284 000	1 384 900
Joint Inspection Unit	870 000	931 000
International Civil Service Commission	600 000	602 534
External audit	415 800	440 000
Chief Executives Board	315 000	290 000
Emergency medical evacuation	150 000	170 000
Audit Committee	194 000	194 000
Services from other agencies	1 798 633	2 066 057
Inter-agency support	1 372 320	1 358 973
Resident Coordinator contribution	1 301 554	1 413 500
Global management meeting	265 000	265 000
Other	794 650	869 150
TOTAL	12 360 957	12 985 114

Institutional Improvements

256. Corporate trust fund activities promote innovation and major changes to operations, systems and processes, and support WFP's institutional improvements and capacity development initiatives.

257. Experience shows that certain donors are willing to fund activities focused on innovation and change in the way WFP works: developing processes for scaling up cash-based transfer programmes in country offices and enhancing performance and risk management are examples of new ways of working piloted with non-PSA resources. In some cases change is funded with ease because of donor interest and willingness to support activities; in others, WFP actively seeks funding for prioritized needs.

258. The Management Plan integrates information on actual and potential investments in the PSA budget process. Investment cases for activities that cannot be funded through the regular PSA budget are prioritized for reallocations of PSA resources, critical corporate initiatives or corporate trust funds. In line with criteria approved by the Board, initiatives that may attract sufficient additional investment from donors should receive lower priority for funding through PSA to ensure that its resources are directed to areas of greatest need.

259. For 2016, 79 investment cases totalling USD 57 million were submitted for PSA funding, and 54 investment cases totalling USD 88 million were submitted for funding from extra-budgetary sources.

260. The reallocations set out above resulted in the prioritization of 34 investment cases for funding in the regular PSA budget through the PSA increase and the exchange rate benefit; 15 others were recognized as critical corporate initiatives and received an allocation of USD 17 million. The remaining 84 investment cases, totalling USD 111.6 million, constitute an estimate of corporate trust fund needs for 2016 and may therefore be considered for future funding.

Analysis of Corporate Trust Funds by MRD

261. Table IV.9 shows corporate trust fund needs by MRD for 2016 on the basis of documented investment cases to assist the SRAC in recommending allocations of multilateral resources. The Processes and Systems and Programmes dimensions account for 68 percent of requirements; 20 percent of requirements are field-based.

	USD million	%
MRD 1: People	5.8	5
MRD 2: Partnerships	4.6	4
MRD 3: Processes and Systems	31.3	28
MRD 4: Programmes	44.9	40
MRD 5: Accountability and Funding	25.0	23
TOTAL	111.6	100

262. Resources for MRD 1 will be used to optimize staff capacities for emergency responses and administration, and to support career development in logistics and a certification programme for gender equality excellence.

263. The MRD 3 allocation will support the development of a knowledge-management strategy, integration of cash-transfer modalities into supply-chain processes, capacity enhancements in resource analysis and demand planning, and enhanced performance management.

264. Resources for MRD 4 will be used to enhance: i) WFP's emergency preparedness capacities through early-warning analysis and mapping support; ii) the gender advocacy, visibility and communication action plan; and iii) capacities related to climate-related resilience, disaster risk reduction and the Safe Access to Firewood and Alternative Energy (SAFE) programme.

265. The allocations for MRDs 2 and 5 will reinforce inter-agency partnerships, particularly in nutrition, enhance the environmental management system and support the FFR.

Box IV.4: Enhancing procurement

The Procurement Division has implemented innovative processes and improved access to market information, enabling it to set progressively larger savings targets for purchases of food, goods and services. The combined savings of USD 40 million in 2016 will benefit operational budgets in country offices.

PSA Gender Marker

266. WFP plans to implement the maximum requirements of UN SWAP by 2016. The business-owner structure, established in 2014, is an efficient platform for collaboration, sharing of best practices and capacity support in WFP.

267. In 2015, WFP implemented a non-programmatic gender marker for its PSA budget based on the IASC gender marker used for project resources. The marker measures the level of resources budgeted for activities promoting gender equality and the empowerment of women. The Gender Office has achieved a 2b gender marker, and other divisions involved in the UN SWAP process are on track to achieve a 2a gender marker. Resources will be budgeted to implement all UN SWAP requirements by 2016, in line with the divisional gender action plan. Other divisions contribute to this process under a level 1 gender marker.

Box IV.5: Focus on gender investment

To mainstream gender and fulfil UN SWAP commitments, a gender adviser will be posted in each regional bureau. This will augment regional and country-level capacities for gender analysis, enable the integration of gender into all phases of the programme cycle, particularly the design stage, and improve WFP's credibility and its partnerships related to gender. Implementing the gender strategy will improve the effectiveness of food assistance for women and entire communities. For 2016, USD 500,000 has been set aside to initiate this process.

268. Planned requirements are in line with the budget requirements of the 2015–2020 gender policy approved by the Board at its 2015 Annual Session; USD 13.4 million is required in 2016, funded from several sources: i) USD 4.8 million in the 2016 base PSA budget in Headquarters and regional bureau budgets; ii) USD 500,000 reallocated from the foreign exchange benefit; iii) USD 1.4 million in the gender special account; and iv) USD 6.7 million from corporate trust funds in 2016.

Hedging

269. At its 2008 Annual Session the Board approved a policy for hedging the euro component of PSA expenses incurred at Headquarters to increase PSA funding stability. The Secretariat has accordingly made a forward purchase of the euro amounts required for the 2016 PSA budget. Hedging for 2016 was implemented in July 2015, when the average exchange rate was EUR 1 = USD 1.11. The 2016 standard position costs incorporate this rate, providing certainty as to the US dollar value of euro-denominated PSA expenditure.

Use of the General Fund

270. Financial Regulation 11.3 enables WFP to credit interest income from its investment portfolios, bank and money-market accounts to the General Fund. Interest income for 2016 is estimated at USD 8 million. Most costs directly related to the management of WFP's investments such as investment managers' fees, custodian-related expenses and some bank charges are charged against investment income. The Secretariat proposes henceforth to charge all investment management costs up to USD 1 million from interest income accrued to the General Fund.

SECTION V: CORPORATE SERVICES AND BUSINESS SERVICES; SPECIAL ACCOUNTS

Overview

271. WFP exploits its strong balance sheet to maximize cost efficiency and economies of scale in its operations. In service provision areas where WFP has a competitive advantage, this solid financial base has been leveraged to provide services for other United Nations agencies and the humanitarian community; this increases collective savings in terms of cost and time.
272. WFP's services are provided on the basis of full-cost recovery from projects or partners, and are hence self-funding. Special accounts, which allow balances to be brought forward to the succeeding financial period, are the most suitable mechanism for service provision:²⁹ they fund services on the basis of an agreed repayment process, subject to a ceiling for the maximum value of an account. Each account has a manager responsible for ensuring that: i) all related expenditures and receipts are recorded in the account; ii) all such expenditures and receipts fall within the remit of the account; and iii) the account never exceeds its ceiling value.
273. The Secretariat separates the provision of services into two streams:
- i) corporate services, which benefit from being procured corporately and recovered locally, including fee-for-service activities; a repayment schedule ensures full-cost recovery; and
 - ii) business services, which would otherwise be sourced externally at greater cost; they are provided for internal purposes and for partners with costs recovered on the basis of usage.
274. The volume of transactions in special accounts for 2016 is estimated at USD 250 million.

Corporate Services

275. The corporate services financing mechanism enables WFP to provide services economically and efficiently through three types of financing: i) the Global Vehicle Leasing Programme; ii) the Capital Budgeting Facility (CBF); and iii) fee-for-service activities.
276. The Board approved a 2014 ceiling for corporate service advances of USD 70 million, which was maintained in 2015. The Secretariat proposes to increase the ceiling to USD 82 million for 2016 to allow for acceleration in capital improvements.

⇒ *Global Vehicle Leasing Programme – USD 22 million*

277. The Global Vehicle Leasing Programme (GVLP) uses centralized procurement management and preparation of vehicles to generate value for money, improve asset management and ensure that country offices have access to security-compliant vehicles. Leasing fees included in project budgets ensure that GVLP recovers its costs.

²⁹ A special account may be established by the Executive Director for purposes consistent with the policies, aims and activities of WFP, as indicated by Financial Regulation 5.1. Special accounts manage special contributions or funds earmarked for programme, corporate or cost-recovery purposes, or to support long-term activities.

⇒ *Capital Budgeting Facility – USD 40 million*

278. The facility was established in the Management Plan (2014–2016) to provide advances for premises and improvements that would be repaid over time by the projects concerned. The facility was set up with an initial ceiling of USD 20 million to support the Logistics Execution Support System (LESS) in WFP operations. The LESS project required an investment of USD 35 million, but because repayments were to begin midway through the three-year investment period it was only required to bridge shortfalls between expenditure and income, which were not to exceed USD 20 million.

279. WFP anticipates that LESS will be implemented in 30 countries by the end of 2015, expanding to an additional 42 countries in 2016. Repayment of the CBF advance has started through a tonnage-based LTSH charge once LESS is operating in a country office.

280. In the Management Plan (2015–2017), the Board approved expansion of the facility to USD 28 million to provide USD 8 million for field-based capital repayment schemes to finance improvements to premises. Investing in premises where WFP foresees a long-term presence will improve returns on investments, ensure security and improve operational efficiency.

281. A technical assessment prioritized investment in the 12 most vulnerable country offices, which were invited to identify their priorities: of the 28 proposals received, 11 were assessed in detail in terms of feasibility and requirements. With USD 8 million available, by mid-2015 investments from the CBF totalled USD 7 million:

- i) *Iraq – USD 2.9 million.* The country office operates under extreme insecurity, and WFP is not always able to place staff in secure premises. A United Nations residential complex will therefore house WFP staff and staff from other agencies. The investment will be repaid from savings generated from operation of the residential complex.
- ii) *Somalia – USD 1.1 million.* The Government has recovered control of areas of insecurity and conflict, enabling United Nations personnel to access them. The investment will fund new accommodation and office compounds in Dollow and Garowe, to be repaid from project funding over five years.
- iii) *Djibouti – USD 3.0 million.* WFP is constructing a logistics base in Djibouti to minimize port handling charges and to hold stocks to reduce lead times and enhance the delivery pipeline to the Horn of Africa. The investment will be recovered from the projects using the silos on a rate-per-ton basis.

282. The remaining shortlisted proposals require USD 26 million for 2016, which exceeds the CBF funding capacity. Other funding will have to be considered for these investments in premises. Early recovery of funds in 2015 may reduce the 2016 requirements.

283. The Secretariat proposes to increase the CBF to USD 40 million in 2016 to continue the LESS project, complete the field-based improvements to premises started in 2015 and start work on other field-based premise improvement proposals. Overall expenditure for 2016 on premises, which will lag behind project approval, is anticipated at USD 10 million.

⇒ *Fee-for-service activities – USD 20 million*

284. The fee-for-service mechanism was set up in 2014 for IT, security and evaluations of single operations. The ceiling is USD 20 million. Outstanding advances at no time exceed the ceiling, but the volume of business may exceed it because some services require periodic advances and subsequent recoveries.

285. Central management, procurement and maintenance of IT services – USD 24 million – promotes efficiency; a per-capita IT cost-recovery fee is applied. A per-capita funding model was introduced in 2013 to recover recurring IT costs for corporate systems and connectivity. Set-up costs and other capital expenditures are not covered by the per-capita charge. Fees are budgeted against the funding source of the staff member. Recurring IT service costs subject to per-capita fee must meet the following criteria: i) the IT service must be delivered to WFP as a whole; and ii) the service must benefit from centralized contracting and payment applicable to all participants.
286. In 2016, an expenditure of USD 18.8 million is planned under the security special account to enable the Field Security Division to ensure the safety and security of WFP staff and assets, coordinate field security through the USD 7.3 million Security Emergency Fund and pay UNDSS costs of USD 11.5 million. The Security Emergency Fund covers costs of security and safety equipment when DSC is insufficient. This equipment is needed to support the country offices in complying with minimum operating security standards. Organizations participating in the United Nations Security Management System (UNSMS) have to make a mandatory contribution to UNDSS costs. Field-related costs are shared in a cost-sharing formula based on the number of staff based in non-member countries of OECD. Where possible, security costs are charged to project direct support costs (DSC). For 2016, a charge is included in standard staff costs to cover expenses that cannot be funded by operations, especially in small country offices.
287. The Office of Evaluation receives an advance to facilitate planning and implementation of operations evaluations. Costs are recovered from projects being evaluated.
288. Table V.1 shows the estimated level of activity in corporate services special accounts, showing the advance financing ceiling and estimated expenditures during 2016.

	Advance financing ceiling		Estimated expenditures		%
GVLP	-	22	-	19	21
CBF	-	40	-	24	27
LESS	20	-	-	14	-
Improved premises	20	-	-	10	-
Fee-for-service activities	-	20	-	46	52
IT services	-	-	24	-	-
Security	-	-	19	-	-
Evaluation	-	-	3	-	-
TOTAL	-	82	-	89	100

⇒ *Wellness Programme Fund*

289. At its 2015 Annual Session, the Board approved the Wellness Programme Fund to support employees in field duty stations in terms of health, safety and living conditions, to be financed by a transfer of USD 10 million from the PSA Equalization Account. Unlike the CBF, which is a lending instrument providing budgetary authority in the form of a line of credit that will be repaid by recipient projects, the Wellness Programme Fund provides resources to subsidize the wellness component of CBF initiatives if other sources of funding are not available. A Wellness Programme Fund Special Account is being established.

Business Services

290. Other special accounts provide cost-recovery business services internally and for partners. The estimated volume of transactions is USD 161 million, of which 60 percent is accounted for by United Nations Humanitarian Response Depot (UNHRD), aviation and self-insurance.

291. The UNHRDs hold ready-to-eat foods and relief items for emergency preparedness and response. They provide standard and specific services to 69 partners (WFP offices and external customers). Costs are repaid from direct donor contributions and recovery of additional costs from clients.

292. The Aviation Special Account supports WFP's ability to fly relief supplies and humanitarian workers to locations that are inaccessible by other means.

293. The Self-Insurance Special Account, established by the Committee on Food Aid Policies and Programmes (CFA) in 1993, enables WFP to purchase insurance cover for food and goods in transit. The Secretariat retains a significant self-insurance portion, which enables WFP to negotiate premiums significantly below market levels and to minimize negative economic effects on projects resulting from food losses.

294. In view of the nutrition considerations that cut across all WFP operations and programmes and the enhanced focus on nutrition needs of the people WFP serves, there is an increased range of specialized nutritious food handled by WFP. This has introduced new types of risks inherent in the introduction of more sensitive foods, such as those in relation to the "best used before date" or similar risks that fall outside the terms of insurable risk. Consistent with the original intention of the CFA decision, the Secretariat will set up a special account to cover such risks, utilizing the USD 10 million in the Self-Insurance Special Account declared surplus over the retention against future claims. (The Board recommended that retention against future claims be twice the average annual loss rate.) This will allow food that cannot be used because of national regulations – which in some cases are more stringent than international standards, particularly in relation to the best used before date for processed foods – to be replaced, minimizing the economic impact on projects.

295. The Gender Special Account was established in 2014 by the Executive Director with an initial allocation of USD 2.2 million to provide advance financing to: i) accelerate gender mainstreaming; ii) formulate a new gender policy; iii) implement the UN SWAP; iv) support gender-sensitive programming in regional bureaux and country offices; and v) support related capacity development at all levels.

Outlook for Special Accounts, 2017–2018

296. Special accounts are expected to remain at the 2016 level of USD 241 million in 2017 and 2018. If unforeseen requirements emerge, the volume of business services provided through special accounts may increase.

ANNEX I

THE 2016 PSA BUDGET PROPOSAL

1. This annex, which complements Section IV: Programme Support and Administrative Budget, outlines the review process for preparing the PSA budget proposal. Value-for-money concepts and performance management links continue as part of the 2016 budgeting process.

The Budget Review

2. As the first step in the 2016 PSA budget review, each department reviewed its budget and activities with a view to reallocating 5 percent to WFP's priority areas. Budget holders reviewed their investment cases or prepared new ones, setting out the ways in which each investment contributed to improved and more cost-effective performance. All requests, whether PSA or extra-budgetary, must match planned results with outputs, outcomes and key performance indicators (KPIs) and explain the value-for-money benefits. They are then endorsed by department heads and submitted to the SRAC.
3. Having reviewed all submissions, the SRAC recommended a base funding level, which included the 5 percent reallocations, the reprogramming of the EUR/USD foreign exchange and the increase in PSA to the Executive Director for approval. Funding for critical corporate initiatives was prioritized on the basis of the criteria approved by the Board¹ and WFP's focus areas.²
4. The investment cases not funded through the PSA may be considered by the SRAC for future multilateral funding or may receive directed donor contributions. The investment case approach for PSA or multilateral allocations is now mainstreamed.

Value for Money

5. WFP defines value for money as "... getting the best results for our beneficiaries by using our resources wisely..." with a view to balancing economy, efficiency and effectiveness, in accordance with the Management Plan and PSA resource allocation priorities. Progress on KPIs identified for tracking at the planning stage will be measured through the Annual Performance Plan (APP) process and reported in the APR as part of performance monitoring.

Performance Monitoring

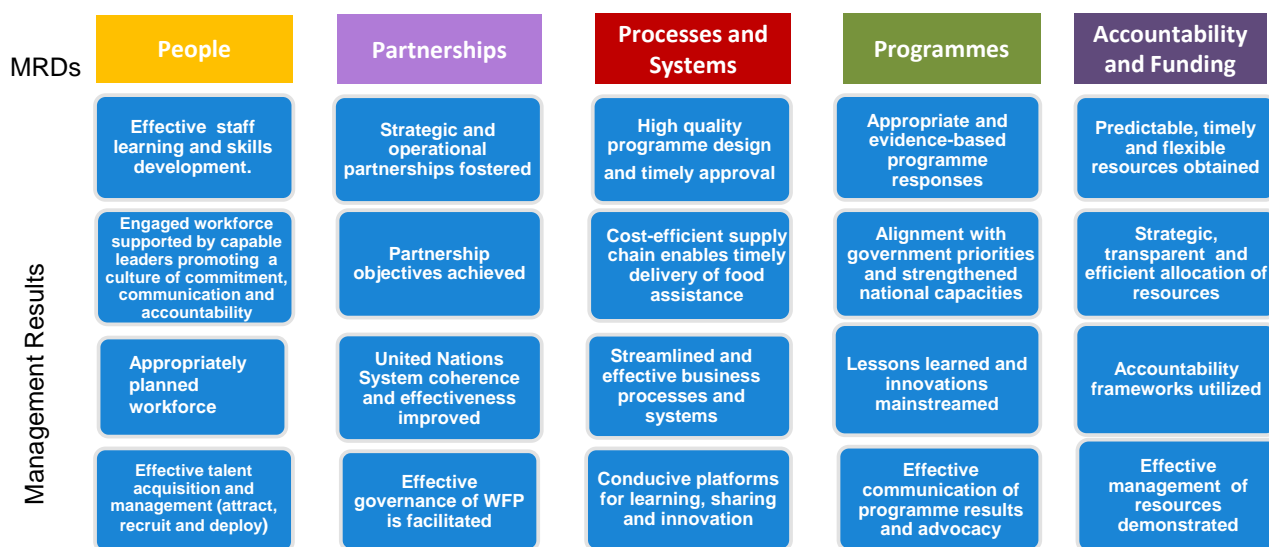
6. This Management Plan is based on performance-informed budgeting, which links results with budgets and funding with performance with a view to integrating planning, management and accountability processes into the cycle of the Management Plan, annual performance planning and reviews, and the APR.
7. Budget plans submitted by each office must list activities and KPIs in alignment with the Management Results Framework (MRF) and the MRDs. Targets for outcome and output indicators have been submitted for the 2016–2018 budget cycle.

¹ WFP/EB.A/2015/6-C/1. The criteria are that a proposal is: i) one-off; ii) not covered by regular PSA; iii) not related to a project; iv) in need of predictable funding; v) unlikely to generate sufficient additional investment from donors; and vi) focused on organizational change.

² WFP/EB.A/2015/6-D/1.

8. When funding has been allocated, annual performance plans are adjusted to actual budget allocations. Targets, results and activities may be re-prioritized, but the plans must show how results will be achieved with the allocated budget. Reviews of annual performance plans will provide evidence of performance to inform budget decisions.
9. The results achieved at the end of the year with the amounts budgeted will be reported in the APR and aggregated to show WFP's performance. Performance-informed budgeting will take into account the results of the last completed budget year in setting budgets for the next three-year planning period.

Figure A.I.1: Management Results Framework (2014–2017)



STRUCTURE OF THE SECRETARIAT

10. The structure of the Secretariat is largely unchanged from 2014. This section details the reporting lines of each department.

Executive Management, Oversight and Central Services

11. Executive management oversight and central services are vested in the Office of the Executive Director, the Gender Office, the Office of the Ombudsman, Human Resources, Innovation and Change Management, the Legal Office, the Office of the Inspector General and Oversight, the Office of Evaluation and the Ethics Office.

Office of the Deputy Executive Director

12. The Office of the Deputy Executive Director supports: i) WFP's representation at United Nations Headquarters; ii) engagement with the United Nations system and Member States; iii) relations with the African Union; and iv) engagement in processes that shape the development and humanitarian environment.
13. The Deputy Executive Director oversees WFP's offices in New York, Geneva and Addis Ababa.

Operations Services Department

14. The Operations Services Department supports programme policy and implementation and the supply chain system through the Chief Adviser's Office and the Policy and Programme, Nutrition, Emergency Preparedness and Support Response, and Supply Chain divisions.
15. The restructured Supply Chain Division integrates the logistics and procurement activities for maximum flexibility and synergy, and incorporates the common logistics services – United Nations Humanitarian Air Services (UNHAS), UNHRD and the logistics cluster.

Resource Management Department

16. The Resource Management Department promotes employee wellness, drives performance management and ensures the separation of duties between budget approval, financial oversight and expenditure management, and accountability to WFP's external stakeholders.
17. It comprises the Finance and Treasury, Budget and Programming, Performance Management and Monitoring, Information Technology, Management Services, Field Security and Staff Wellness divisions and the Business Integration and Support Office.

Partnership, Governance and Advocacy Department

18. The Partnership, Governance and Advocacy Department supports the Corporate Partnership Strategy, fundraising, communications, and manages the Executive Board. It comprises the Government Partnerships, Private Sector Partnerships and Partnership and Advocacy Coordination divisions and the Executive Board Secretariat, and supports engagement with the Rome-based agencies, the Committee on World Food Security and WFP's offices in Beijing, Berlin, Brussels, London, Madrid, Paris, Seoul, Tokyo, Washington DC and the United Arab Emirates.

Details of 2016 PSA Budget Proposal by Appropriation Line

19. Table A.I.1 shows the PSA budget by appropriation line for 2014, 2015 (estimated) and 2016 (projected). The "total cost" columns include staff and non-staff costs; the "total" columns under "post counts" include international professional and national staff.

TABLE A.I.1: PSA BUDGET BY APPROPRIATION LINE									
	2014 expenditures			2015 estimated			2016 projected		
	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)
	Prof.	Total		Prof.	Total		Prof.	Total	
Programme support – Regional bureaux and country offices	227	787	96.5	244	825	99.3	263	840	107.4
Programme support – Headquarters	160	254	55.4	151	237	51.9	157	244	51.5
Management and administration	286	545.5	129.9	294	551	130.7	299	557	131.5
TOTAL	673	1 586	281.8	689	1 613	281.8	719	1 641	290.3

Programme Support – Regional Bureaux and Country Offices

20. The regional bureaux support country offices, ensure that strategies and policies are implemented in the field, and enhance management effectiveness, operational oversight and coherence at the regional and country levels. Their main functions are to:

- provide policy support and direction for WFP’s operations;
- provide leadership to ensure the effectiveness and efficiency of WFP’s emergency responses through coherent utilization of regional resources in Level 2 emergencies;
- provide operational guidance and regional resources to ensure effective implementation of Level 3 emergency responses;
- ensure the quality of project design and project documents;
- monitor country office performance;
- oversee country office management and budgetary matters; and,
- facilitate sharing of technical resources so that country offices have the required technical and operational capacities.

21. Table A.I.2 shows the distribution of PSA posts and costs by regional bureau and country office. The “total cost” columns include staff and non-staff costs; the total post counts include international professional and national staff.

**TABLE A.I.2: PROGRAMME SUPPORT—
REGIONAL BUREAUX AND COUNTRY OFFICES**

	2014 expenditures			2015 estimated			2016 projected		
	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)
	Prof.	Total		Prof.	Total		Prof.	Total	
Regional Bureau – Asia	21	66	10.9	24	69	11.3	28	73	12.4
Regional Bureau – Middle East, North Africa, Central Asia and Eastern Europe	23	63	8.9	28	76	10.3	29	77	11.2
Regional Bureau – West Africa	26	65	9.7	29	70	10.7	31	72	11.7
Regional Bureau – East and Central Africa	24	69	10.9	24	69	10.6	26	71	11.4
Regional Bureau – Southern Africa	19	52	8.8	21	65	8.7	23	59	10.1
Regional Bureau – Latin America and the Caribbean	16	51	6.9	19	54	7.2	20	59	8.0
Country offices	98	421	40.5	99	422	40.5	102	425	41.7
Cash-based transfers							4	4	0.8
TOTAL	227	787	96.5	244	825	99.3	263	840	107.4

22. The main responsibilities of the country offices are to:

- develop partnerships with national authorities, NGOs, civil-society groups, donors and the private sector to maximize programme effectiveness;
- design and implement projects in accordance with WFP's policies and Strategic Plan;
- deliver, monitor and report results to ensure alignment with United Nations country teams; and
- be accountable for the management of country-level resources.

23. PSA is allocated according to country office size (see Table A.I.3).

TABLE A.I.3: STANDARD STRUCTURE OF COUNTRY OFFICES		
Size	PSA allocation	Number of offices
Very large	1 Country Director	19
Large	1 Country Director	13
Medium	1 Country Director, plus operating costs including for national staff funded by PSA	24
Small	1 Country Director, plus operating costs, including for national staff funded by PSA	14
Very small	1 Country Director, plus operating costs, including for national staff funded by PSA	11
TOTAL		81

In addition, 28 P-3 positions are allocated to country offices to provide strategic and targeted support for operations.

Programme Support – Headquarters

24. Table A.I.4 shows the PSA budget for programme support at Headquarters for 2014, 2015 (estimated) and 2016 (projected). The “total cost” columns include staff and non-staff costs, and the total post counts include international professional and national staff.

TABLE A.I.4: PROGRAMME SUPPORT – HEADQUARTERS									
	2014 expenditures			2015 estimated			2016 projected		
	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
Operations Services									
Office of AED – OS	2	4	1.0	2	4	1.0	2	4	0.9
Chief Adviser	-	-	-	2	3	1.3	2	3	1.3
Strategic Planning Office	-	-	1.1	-	-	-	-	-	-
Policy and Programme	34	46	9.1	24	34	7.3	24	34	7.0
Emergency Preparedness and Support Response	9	11	2.2	10	13	2.7	10	13	3.1
Nutrition	1	2	0.5	7	9	2.0	7	9	1.9
Gender Office*	3	4	0.9	4	5	1.2	4	5	1.6
Supply Chain	-	-	-	39	76	12.9	52	96	15.9
Common Logistics Services	-	-	-	13	20	3.9	-	-	-
Logistics	41	79	12.8	-	-	-	-	-	-
Procurement	15	28	5.0	-	-	-	-	-	-

* As of November 2015, the Gender Office reports to the Chief of Staff. For purposes of data comparison, in this table it remains under the Operations Services Department.

TABLE A.I.4: PROGRAMME SUPPORT – HEADQUARTERS									
	2014 expenditures			2015 estimated			2016 projected		
	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
Chief of Staff									
Chief Operating Officer	3	5	1.2	-	-	-	-	-	-
Operations Management Support	2	7	1.1	3	8	1.4	4	8	1.3
Resource Management									
Information Technology	46	63	19.5	44	61	17.2	45	62	16.2
Field Security	4	5	1.0	3	4	1.0	3	4	1.0
Cash-based transfers	-	-	-	-	-	-	4	6	1.4
TOTAL	160	254	55.4	151	237	51.9	157	244	51.5

Management and Administration

25. Table A.I.5 provides a breakdown of management and administration costs and the staff counts for 2014, 2015 (estimated) and 2016 (projected). The “total cost” columns include staff and non-staff costs and the total post counts include international professional and national staff.

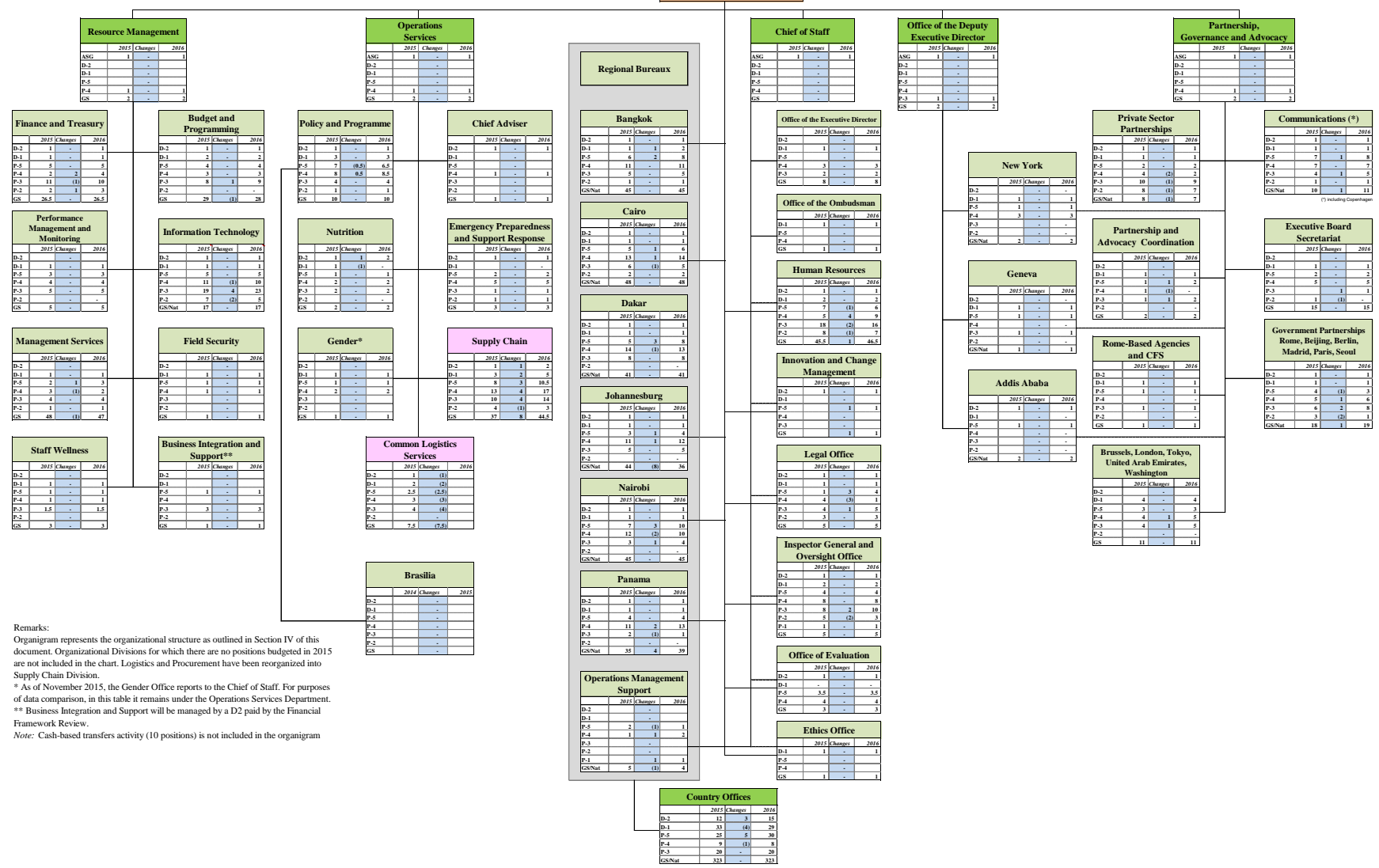
TABLE A.I.5: MANAGEMENT AND ADMINISTRATION									
	2014 expenditures			2015 estimated			2016 projected		
	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
MANAGEMENT									
Office of Executive Director and Chief of Staff	8	16	4.4	8	16	3.9	8	16	3.8
Office of the Ombudsman	1	2	0.6	1	2	0.7	1	2	0.6
Human Resources	45	97	15.9	42	88	14.9	41	88	14.1
Legal Office	15	20	3.7	14	19	3.9	15	20	4.1
Ethics Office	1	2	0.5	1	2	0.7	1	2	0.8
Innovation and Change Management	-	-	-	1	1	0.3	2	3	1.1
Inspector General and Oversight Office	30	37	7.9	29	34	8.0	29	34	7.9
Office of Evaluation	9	12	6.0	9	12	5.5	9	12	6.2

TABLE A.I.5: MANAGEMENT AND ADMINISTRATION									
	2014 expenditures			2015 estimated			2016 projected		
	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
Office of the Deputy Executive Director									
Office of DED	-	-	-	2	4	0.9	2	4	0.9
New York	5	8	2.3	5	7	2.1	5	7	2.1
Geneva	3	4	1.1	3	4	1.1	3	4	1.3
Addis Ababa	2	4	0.7	2	4	0.8	2	4	0.8
Partnership, Governance and Advocacy									
Office of AED – PG	3	5	1.7	2	4	1.2	2	4	1.1
Private Sector Partnerships	26	31	7.2	26	34	7.9	22	29	6.4
Communications	21	31	8.2	21	31	7.8	23	34	8.6
Partnership and Advocacy Coordination	-	-	0.1	4	6	1.3	5	7	1.5
Executive Board Secretariat	8	24	5.5	9	24	5.6	9	24	5.3
Rome-Based Agencies and Committee on World Food Security (CFS)	3	4	0.9	3	4	0.9	3	4	0.8
NGO Partnerships Office	1	1	0.4	-	-	-	-	-	-
Government Partnerships	19	37	6.7	20	38	7.0	20	39	7.3
Brussels	4	7	1.9	4	7	1.7	4	7	1.7
London	1	2	0.4	1	2	0.5	1	2	0.4
Tokyo	3	6	1.3	3	6	1.3	3	6	1.3
United Arab Emirates	1	1	0.9	2	2	1.2	4	4	1.5
Washington	5	9	2.3	5	9	2.2	5	9	2.3
Subtotal	213	357	80.7	216	358	81.5	219	364	81.8

TABLE A.I.5: MANAGEMENT AND ADMINISTRATION									
	2014 expenditures			2015 estimated			2016 projected		
	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)	Post counts		Total cost (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
ADMINISTRATION									
Resources Management									
Office of AED – RM	2	4	0.9	2	4	0.9	2	4	0.9
Budget and Programming	16	44	7.1	18	47	7.3	19	47	7.1
Finance and Treasury	22	52	7.8	22	49	8.1	24	51	8.7
Performance Management and Monitoring	11	16	2.9	13	18	3.7	13	18	3.5
Management Services	14	63	15.2	11	59	14.1	11	58	13.6
Business Integration and Support Office	5	7	1.4	4	5	0.9	4	5	1.2
Staff Wellness	-	-	0.5	5	8	1.7	5	8	1.6
Subtotal	70	186	35.7	75	182	36.8	78	190	36.6
Central Appropriations	3	3	13.4	3	3	12.4	3	3	13.0
TOTAL	286	546	129.9	293	551	130.7	299	557	131.5

TABLE A.II.1: ORGANIZATIONAL STRUCTURE AND PSA POSITIONS DISTRIBUTION, 2015 AND 2016

EXECUTIVE DIRECTOR



Remarks:
 Organigram represents the organizational structure as outlined in Section IV of this document. Organizational Divisions for which there are no positions budgeted in 2015 are not included in the chart. Logistics and Procurement have been reorganized into Supply Chain Division.
 * As of November 2015, the Gender Office reports to the Chief of Staff. For purposes of data comparison, in this table it remains under the Operations Services Department.
 ** Business Integration and Support will be managed by the Financial Framework Review.
 Note: Cash-based transfers activity (10 positions) is not included in the organigram

TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above											Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
A. PROGRAMME SUPPORT – REGIONAL AND COUNTRY OFFICES															
REGIONAL BUREAUX															
Regional Bureau – Asia															
2015	PSA	-	-	1	1	6	11	4	1	-	24	45	-	69	
2016	PSA	-	-	1	2	8	11	5	1	-	28	45	-	73	
Regional Bureau – Middle East, North Africa, Eastern Europe and Central Asia															
2015	PSA	-	-	1	1	5	13	6	2	-	28	48	-	76	
2016	PSA	-	-	1	1	6	14	5	2	-	29	48	-	77	
Regional Bureau – West Africa															
2015	PSA	-	-	1	1	5	14	8	-	-	29	41	-	70	
2016	PSA	-	-	1	1	8	13	8	-	-	31	41	-	72	
Regional Bureau – East and Central Africa															
2015	PSA	-	-	1	1	7	12	3	-	-	24	45	-	69	
2016	PSA	-	-	1	1	10	10	4	-	-	26	45	-	71	
Regional Bureau – Southern Africa															
2015	PSA	-	-	1	1	3	11	5	-	-	21	44	-	65	
2016	PSA	-	-	1	1	4	12	5	-	-	23	36	-	59	
Regional Bureau – Latin America and the Caribbean															
2015	PSA	-	-	1	1	4	11	2	-	-	19	35	-	54	
2016	PSA	-	-	1	1	4	13	1	-	-	20	39	-	59	
Subtotal Regional Bureaux															
2015	PSA	-	-	6	6	30	72	28	3	-	145	258	-	403	
2016	PSA	-	-	6	7	40	73	28	3	-	157	254	-	411	



TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
COUNTRY OFFICES														
2015	PSA	-	-	12	33	25	9	20	-	-	99	323	-	422
	DSC	-	-	1	16	92	268	503	98	2	980	6 438	-	7 418
2016	PSA	-	-	15	29	30	8	20		-	102	323	-	425
	DSC	-	-	1	19	88	287	522	94	2	1 013	6 618	-	7 631
Cash-Based Transfers – Field														
2015	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	PSA	-	-	-	-	-	1	3	-	-	4	-	-	4
TOTAL PROGRAMME SUPPORT – REGIONAL AND COUNTRY OFFICES														
2015	PSA	-	-	18	39	55	81	48	3	-	244	581	-	825
	DSC	-	-	1	16	92	268	503	98	2	980	6 438	-	7 418
	TOTAL 2015	-	-	19	55	147	349	551	101	2	1 224	7 019	-	8 243
2016	PSA	-	-	21	36	70	82	51	3	-	263	577	-	840
	DSC	-	-	1	19	88	287	522	94	2	1 013	6 618	-	7 631
	TOTAL 2016	-	-	22	55	158	369	573	97	2	1 276	7 195	-	8 471



TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
B. PROGRAMME SUPPORT – HEADQUARTERS														
Operations Services – Office of the Assistant Executive Director														
2015	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4
2016	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4
Chief Adviser														
2015	PSA	-	-	1	-	-	1	-	-	-	2	-	1	3
2016	PSA	-	-	1	-	-	1	-	-	-	2	-	1	3
Policy and Programme														
2015	PSA	-	-	1	3	7	8	4	1		24	-	10	34
2016	PSA	-	-	1	3	7	9	4	1	-	24	-	10	34
Emergency Preparedness and Support Response														
2015	PSA	-	-	1	-	2	5	1	1	-	10	-	3	13
2016	PSA	-	-	1	-	2	5	1	1	-	10	-	3	13
Nutrition														
2015	PSA	-	-	1	1	1	2	2	-	-	7	-	2	9
2016	PSA	-	-	2	-	1	2	2	-	-	7	-	2	9
Gender*														
2015	PSA	-	-	-	1	1	2	-	-	-	4	-	1	5
2016	PSA	-	-	-	1	1	2	-	-	-	4	-	1	5
Supply Chain**														
2015	PSA	-	-	1	3	8	13	10	4	-	39	-	37	76
2016	PSA	-	-	2	5	11	17	14	3	-	52	-	45	96



TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
Common Logistics Services**														
2015	PSA	-	-	1	2	3	3	4	-	-	13	-	7	20
2016	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations Management Support														
2015	PSA	-	-	-	-	2	1	-	-	-	3	-	5	8
2016	PSA	-	-	-	-	1	2	-	-	1	4	-	4	8
Field Security														
2015	PSA	-	-	-	1	1	1	-	-	-	3	-	1	4
2016	PSA	-	-	-	1	1	1	-	-	-	3	-	1	4
Information Technology														
2015	PSA	-	-	1	1	5	11	19	7	-	44	-	17	61
2016	PSA	-	-	1	1	5	10	23	5	-	45	-	17	62
Cash-Based Transfers – Headquarters														
2015	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	PSA	-	-	-	-	-	4	-	-	-	4	-	2	6
TOTAL PROGRAMME SUPPORT – HEADQUARTERS														
2015	PSA	-	1	7	12	30	48	40	13	-	151	-	86	237
2016	PSA	-	1	8	11	28	54	44	10	1	157	-	88	244



TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above											Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
C. MANAGEMENT AND ADMINISTRATION															
MANAGEMENT															
Office of the Executive Director and Chief of Staff															
2015	PSA	1	1	-	1	-	3	2	-	-	8	-	8	16	
2016	PSA	1	1	-	1	-	3	2	-	-	8	-	8	16	
Office of the Ombudsman															
2015	PSA	-	-	-	1	-	-	-	-	-	1	-	1	2	
2016	PSA	-	-	-	1	-	-	-	-	-	1	-	1	2	
Human Resources															
2015	PSA	-	-	1	2	7	5	19	8	-	42	-	46	88	
2016	PSA	-	-	1	2	6	9	16	7	-	41	-	47	88	
Innovation and Change Management															
2015	PSA	-	-	1	-	-	-	-	-	-	1	-	-	1	
2016	PSA	-	-	1	-	1	-	-	-	-	2	-	1	3	
Legal Office															
2015	PSA	-	-	1	1	1	4	4	3	-	14	-	5	19	
2016	PSA	-	-	1	1	4	1	5	3	-	15	-	5	20	
Inspector General and Oversight Office															
2015	PSA	-	-	1	2	4	8	8	5	1	29	-	5	34	
2016	PSA	-	-	1	2	4	8	10	3	1	29	-	5	34	



TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
Office of Evaluation														
2015	PSA	-	-	1	-	4	4	-	-	-	9	-	3	12
2016	PSA	-	-	1	-	4	4	-	-	-	9	-	3	12
Ethics Office														
2015	PSA	-	-	-	1	-	-	-	-	-	1	-	1	2
2016	PSA	-	-	-	1	-	-	-	-	-	1	-	1	2
Office of the Deputy Executive Director														
2015	PSA	-	1	-	-	-	-	1	-	-	2	-	2	4
2016	PSA	-	1	-	-	-	-	1	-	-	2	-	2	4
New York														
2015	PSA	-	-	-	1	1	3	-	-	-	5	-	2	7
2016	PSA	-	-	-	1	1	3	-	-	-	5	-	2	7
Geneva														
2015	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4
2016	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4
Addis Ababa														
2015	PSA	-	-	1	-	1	-	-	-	-	2	2	-	4
2016	PSA	-	-	1	-	1	-	-	-	-	2	2	-	4

TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
Partnership, Governance and Advocacy – Office of the Assistant Executive Director														
2015	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4
2016	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4
Private Sector Partnerships														
2015	PSA	-	-	1	1	2	4	10	8	-	26	3	5	34
2016	PSA	-	-	1	1	2	2	9	7	-	22	3	4	29
Communications														
2015	PSA	-	-	1	1	7	7	4	1		21	-	10	31
2016	PSA	-	-	1	1	8	7	5	1	-	23	-	11	34
Partnership and Advocacy Coordination														
2015	PSA	-	-	-	1	1	1	1	-	-	4	-	2	6
2016	PSA	-	-	-	1	2	-	2	-	-	5	-	2	7
Executive Board Secretariat														
2015	PSA	-	-	-	1	2	5	-	1	-	9	-	15	24
2016	PSA	-	-	-	1	2	5	1	-	-	9	-	15	24
Rome-Based Agencies and CFS														
2015	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4
2016	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4



TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
Government Partnerships (Rome, Beijing, Berlin, Madrid, Paris, Seoul)														
2015	PSA	-	-	1	1	4	5	6	3	-	20	5	13	38
2016	PSA	-	-	1	1	3	6	8	1	-	20	5	14	39
Brussels														
2015	PSA	-	-	-	1	1	-	2	-	-	4	-	3	7
2016	PSA	-	-	-	1	1	-	2	-	-	4	-	3	7
London														
2015	PSA	-	-	-	-	1	-	-	-	-	1	-	1	2
2016	PSA	-	-	-	-	1	-	-	-	-	1	-	1	2
Tokyo														
2015	PSA	-	-	-	1	-	1	1	-	-	3	-	3	6
2016	PSA	-	-	-	1	-	1	1	-	-	3	-	3	6
United Arab Emirates														
2015	PSA	-	-	-	1	-	1	-	-	-	2	-	-	2
2016	PSA	-	-	-	1	-	2	1	-	-	4	-	-	4
Washington														
2015	PSA	-	-	-	1	1	2	1	-	-	5	-	4	9
2016	PSA	-	-	-	1	1	2	1	-	-	5	-	4	9
Subtotal, Management														
2014	PSA	1	3	9	20	39	54	61	29	1	216	10	133	359
2015	PSA	1	3	9	20	43	54	66	22	1	219	10	136	364

TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
ADMINISTRATION														
Resource Management – Office of the Assistant Executive Director and Chief Financial Officer														
2015	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4
2016	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4
Budget and Programming														
2015	PSA	-	-	1	2	4	3	8	-	-	18	-	29	47
2016	PSA	-	-	1	2	4	3	9	-	-	19	-	28	47
Finance and Treasury														
2015	PSA	-	-	1	1	5	2	11	2	-	22	-	27	49
2016	PSA	-	-	1	1	5	4	10	3	-	24	-	27	51
Performance Management and Monitoring														
2015	PSA	-	-	-	1	3	4	5	-	-	13	-	5	18
2016	PSA	-	-	-	1	3	4	5	-	-	13	-	5	18
Management Services														
2015	PSA	-	-	-	1	2	3	4	1	-	11	-	48	59
2016	PSA	-	-	-	1	3	2	4	1	-	11	-	47	58
Business Integration and Support														
2015	PSA	-	-	-	-	1	-	3	-	-	4	-	1	5
2016	PSA	-	-	-	-	1	-	3	-	-	4	-	1	5
Staff Wellness														
2015	PSA	-	-	-	1	1	1	2	-	-	5	-	3	8
2016	PSA	-	-	-	1	1	1	2	-	-	5	-	3	8
Subtotal, Administration														
2015	PSA	-	1	2	6	16	14	33	3	-	75	-	115	189
2016	PSA	-	1	2	6	17	15	33	4	-	78	-	113	190

TABLE A.II.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2015 AND 2016

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
Central Appropriations														
2015	PSA	-	-	-	1	2	-	-	-	-	3	-	-	3
2016	PSA	-	-	-	1	1	1	-	-	-	3	-	-	3
TOTAL MANAGEMENT AND ADMINISTRATION														
2015	PSA	1	4	11	27	57	68	94	32	1	294	10	247	551
2016	PSA	1	4	11	27	61	70	99	26	1	299	10	248	557
GRAND TOTAL														
2015	PSA	1	5	36	78	142	197	182	48	1	689	591	333	1 613
	DSC	-	-	1	16	92	268	503	98	2	980	6 438	-	7 418
	TOTAL 2015	1	5	37	94	234	465	685	146	3	1 669	7 029	333	9 031
2016	PSA	1	5	40	74	159	206	194	39	2	719	587	336	1 641
	DSC	-	-	1	19	88	287	522	94	2	1 013	6 618	-	7 631
	TOTAL 2016	1	5	41	93	247	493	716	133	4	1 732	7 205	336	9 272

* As of November 2015, the Gender Office reports to the Chief of Staff. For purposes of data comparison, in this table it remains under the Operations Services Department.

** Supply Chain and Common Logistics Services will merge into one division in 2016



TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
A. PROGRAMME SUPPORT - REGIONAL and COUNTRY OFFICES																					
REGIONAL BUREAUX																					
Regional Bureau – Asia																					
2015	5 648	2 182	956	71	4	740	261	351	90	28	395	3	7	2	516	6	0	0	4	5 614	11 261
2016	6 633	2 640	442	156	7	907	188	386	77	119	356	3	7	2	479	6	0	0	6	5 783	12 415
Regional Bureau – Middle East, North Africa, Eastern Europe and Central Asia																					
2015	6 343	1 426	256	202	14	378	153	139	49	138	622	0	52	6	510	0	0	0	0	3 944	10 287
2016	6 596	1 783	249	293	20	389	268	170	55	180	584	0	55	8	529	18	0	0	0	4 600	11 196
Regional Bureau – West Africa																					
2015	6 649	1 590	47	22	20	466	60	308	150	190	588	21	50	5	523	0	0	0	31	4 070	10 720
2016	7 213	1 664	213	64	20	512	88	0	150	212	583	21	50	5	596	0	0	10	356	4 543	11 757
Regional Bureau – East and Central Africa																					
2015	5 815	1 876	415	3	10	660	100	268	42	148	396	5	30	0	710	113	0	0	0	4 775	10 590
2016	6 358	2 357	326	4	10	659	100	271	0	101	380	5	50	0	738	0	0	0	0	5 000	11 358





TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Regional Bureau – Southern Africa																					
2015	4 883	1 754	0	12	8	548	35	375	69	181	218	127	89	0	308	19	0	0	105	3 848	8 731
2016	5 365	2 568	0	12	8	549	35	375	69	181	186	127	89	0	279	19	0	0	204	4 700	10 065
Regional Bureau – Latin America and the Caribbean																					
2015	4 600	1 578	0	2	4	354	0	103	131	9	163	5	12	1	182	5	0	0	91	2 640	7 240
2016	4 874	2 346	40	2	3	197	29	42	135	14	124	5	13	0	167	5	0	0	7	3 128	8 002
SUB-TOTAL REGIONAL BUREAUX																					
2015	33 938	10 407	1 674	311	60	3 146	609	1 544	531	694	2 381	161	239	14	2 748	142	0	0	231	24 891	58 830
2016	37 038	13 357	1 270	531	68	3 214	707	1 244	486	807	2 213	161	264	15	2 787	48	0	10	573	27 755	64 793
Country Offices																					
2015	29 098	5 524	475	550	15	837	0	650	250	443	1 253	0	550	10	450	350	0	0	0	11 357	40 455
2016	30 022	5 674	475	550	25	837	0	650	300	593	1 253	10	550	10	450	350	0	0	0	11 727	41 750
Cash-Based Transfers																					
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016	765	50	0	0	0	14	5	0	0	0	8	0	0	0	0	0	0	0	0	77	842
TOTAL PROGRAMME SUPPORT – REGIONAL AND COUNTRY OFFICES																					
2015	63 036	15 931	2 149	861	75	3 983	609	2 194	781	1 137	3 634	161	789	24	3 198	492	0	0	231	36 248	99 285
2016	67 826	19 081	1 745	1 081	93	4 065	712	1 894	786	1 400	3 474	171	814	25	3 237	398	0	10	573	39 559	107 385

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL	
B. PROGRAMME SUPPORT – HEADQUARTERS																						
Operations Services – Office of the Assistant Executive Director																						
2015	801	0	50	0	5	62	0	0	0	23	20	0	0	2	0	0	0	0	0	162	964	
2016	740	0	50	0	4	62	0	0	0	24	19	0	0	2	0	0	0	0	0	161	901	
Chief Adviser																						
2015	682	0	250	100	2	100	3	0	0	100	100	0	0	0	0	0	0	0	0	11	666	1 347
2016	647	0	250	100	2	100	3	0	0	100	100	0	0	0	0	0	0	0	0	10	665	1 312
Policy and Programme																						
2015	6 675	0	150	50	5	200	10	0	0	50	150	0	0	0	0	0	0	0	0	12	627	7 302
2016	6 349	0	295	60	0	100	60	0	0	3	95	0	0	0	0	0	0	0	0	0	613	6 961
Emergency Preparedness and Support Response																						
2015	2 619	0	10	0	0	22	0	0	6	15	30	0	0	3	0	0	0	0	0	0	87	2 705
2016	2 520	0	60	406	0	16	0	0	6	51	18	0	0	3	0	0	0	0	0	2	562	3 082
Nutrition																						
2015	1 907	0	29	5	0	36	0	0	0	10	17	0	0	0	0	0	0	0	0	0	97	2 004
2016	1 845	0	13	0	0	20	0	0	0	5	17	0	0	0	0	0	0	0	0	11	66	1 911
Gender*																						
2015	1 119	0	0	0	0	10	0	0	0	19	15	0	0	0	0	0	0	0	0	0	44	1 162
2016	1 066	368	0	0	0	54	20	0	0	2	28	0	0	0	0	0	0	0	0	70	542	1 608





TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL	
Supply Chain**																						
2015	12 190	0	120	100	15	200	20	0	0	45	160	0	0	0	0	0	0	0	0	10	670	12 860
2016	15 162	0	375	36	7	195	0	0	0	14	53	0	0	7	0	0	0	0	0	0	688	15 850
Common Logistics Services**																						
2015	3 756	0	50	30	1	0	0	0	0	19	20	0	0	0	0	0	0	0	0	0	120	3 876
2016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Management Support																						
2015	1 236	0	60	34	5	30	0	0	0	15	20	0	0	2	0	0	0	0	0	0	166	1 402
2016	1 173	0	133	5	4	0	0	0	0	0	15	0	0	0	0	0	0	0	0	0	157	1 330
Field Security																						
2015	901	0	0	0	0	72	10	0	0	6	18	0	0	0	0	0	0	0	0	0	106	1 007
2016	857	0	0	0	0	72	10	0	0	6	17	0	0	0	0	0	0	0	0	0	104	961
Information Technology																						
2015	10 565	0	1 000	902	40	250	238	192	0	1	3 385	0	0	0	650	0	0	0	0	0	6 657	17 222
2016	10 240	0	1 000	731	40	250	240	192	0	10	2 942	0	0	0	550	0	0	0	0	0	5 954	16 195
Cash-Based Transfers Headquarters																						
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016	1 035	0	150	63	0	30	25	0	0	20	35	0	0	0	0	0	0	0	0	0	323	1 358
TOTAL PROGRAMME SUPPORT – HEADQUARTERS																						
2015	42 450	0	1 719	1 220	73	982	281	192	6	303	3 935	0	0	7	650	0	0	0	32	9 400	51 850	
2016	41 633	368	2 326	1 401	57	899	358	192	6	234	3 339	0	0	12	550	0	0	0	92	9 836	51 469	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
C. MANAGEMENT AND ADMINISTRATION																					
MANAGEMENT																					
Office of Executive Director and Chief of Staff																					
2015	3 168	0	60	0	70	450	40	0	0	20	90	0	0	43	0	0	0	0	9	782	3 950
2016	2 983	0	60	0	40	420	30	0	0	20	110	0	0	50	0	0	0	0	41	771	3 754
Office of the Ombudsman																					
2015	454	0	15	88	1	80	20	0	0	2	15	0	0	0	0	0	0	0	4	224	678
2016	423	0	15	88	1	60	40	0	0	2	15	0	0	0	0	0	0	0	3	224	647
Human Resources																					
2015	12 814	8	392	337	0	220	644	0	0	207	271	0	0	0	0	0	0	0	14	2 094	14 908
2016	12 117	0	560	330	25	100	250	0	0	50	460	0	0	0	0	0	0	0	169	1 943	14 061
Innovation and Change Management																					
2015	341	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	341
2016	683	0	253	0	0	148	20	0	0	4	13	0	0	2	0	0	0	0	0	440	1 122
Legal Office																					
2015	3 396	0	178	150	0	22	0	0	0	25	75	0	0	0	0	0	0	0	86	536	3 931
2016	3 507	0	256	150	0	22	0	0	0	25	72	0	0	0	0	0	0	0	86	610	4 118
Inspector General and Oversight Office																					
2015	6 580	0	821	10	0	222	50	0	0	148	130	0	0	0	0	0	0	0	0	1 381	7 961
2016	6 282	0	397	238	0	520	60	2	0	162	152	0	0	0	0	0	0	0	48	1 578	7 860



TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL	
Office of Evaluation																						
2015	2 495	0	2 842	0	0	50	46	0	0	10	46	0	0	0	0	15	0	0	0	3 009	5 504	
2016	2 397	0	3 521	60	0	93	20	0	0	20	11	0	0	0	20	0	0	0	0	60	3 805	6 202
Ethics Office																						
2015	454	0	124	0	0	45	25	0	0	11	43	0	0	0	3	0	0	0	0	5	256	709
2016	423	0	130	100	0	40	44	0	0	7	16	0	0	0	3	0	0	0	0	15	355	778
Office of the Deputy Executive Director																						
2015	746	0	21	30	0	90	0	0	0	25	30	0	0	0	0	0	0	0	0	0	196	942
2016	682	0	30	0	5	120	0	0	0	3	3	0	0	3	0	0	0	0	0	31	195	876
New York																						
2015	1 459	0	117	0	0	50	45	334	43	16	67	0	0	3	0	0	0	0	0	0	676	2 135
2016	1 390	0	82	0	0	24	18	355	74	3	92	0	0	3	0	0	0	0	0	23	674	2 063
Geneva																						
2015	882	0	17	88	0	15	5	48	9	2	54	0	10	2	0	10	0	0	0	1	260	1 142
2016	832	0	170	180	0	15	6	33	6	1	33	0	8	2	0	5	0	0	0	0	459	1 291
Addis Ababa																						
2015	608	72	0	3	2	40	0	36	2	16	31	0	4	0	0	0	0	0	0	0	207	815
2016	583	70	0	4	2	40	3	36	2	8	31	1	8	0	0	0	0	0	0	0	206	788
Partnership, Governance and Advocacy – Office of the Assistant Executive Director																						
2015	801	0	75	0	20	200	2	0	0	5	33	0	0	5	0	0	0	0	0	14	354	1 156
2016	740	0	75	0	20	239	4	0	0	5	30	0	0	4	0	0	0	0	0	3	381	1 121



TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Private Sector Partnerships																					
2015	5 546	338	467	190	10	307	45	239	20	471	212	0	0	2	4	0	0	0	0	2 305	7 851
2016	4 330	337	365	189	10	206	45	239	20	475	172	0	0	2	4	0	0	0	0	2 064	6 394
Communications																					
2015	5 937	0	670	140	4	120	0	155	4	95	690	0	0	0	0	0	0	0	0	1 878	7 815
2016	6 188	76	1 222	0	0	65	5	116	0	62	594	0	0	3	0	0	0	0	288	2 430	8 618
Partnership and Advocacy Coordination																					
2015	1 170	0	0	33	1	75	10	0	0	4	36	0	0	0	0	0	0	0	0	159	1 329
2016	1 330	0	0	85	0	9	0	0	0	0	34	0	0	0	0	0	0	0	0	127	1 457
Executive Board Secretariat																					
2015	3 721	0	18	726	55	9	15	0	0	59	110	0	0	11	0	0	402	0	442	1 846	5 567
2016	3 522	0	0	691	43	7	18	0	0	18	102	0	0	6	0	0	385	0	472	1 741	5 264
Rome-Based Agencies and CFS																					
2015	861	0	4	0	0	8	2	0	0	3	12	0	0	0	0	0	0	0	0	29	890
2016	817	0	4	0	0	8	2	0	0	3	10	0	0	0	0	0	0	0	0	27	844
Government Partnerships (Rome, Beijing, Berlin, Madrid, Paris, Seoul)																					
2015	5 658	185	285	174	4	219	8	89	0	109	182	0	2	3	2	0	0	0	59	1 322	6 979
2016	5 570	275	284	344	4	167	163	75	21	175	141	2	3	3	2	0	0	0	60	1 718	7 288
Brussels																					
2015	1 306	0	99	62	0	30	8	128	30	30	20	3	0	5	0	5	0	0	19	438	1 744
2016	1 231	0	157	62	0	30	8	129	30	25	20	3	0	5	0	0	0	0	18	486	1 717



TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL	
London																						
2015	358	0	30	10	0	10	0	30	0	10	10	0	0	0	0	0	0	0	0	100	458	
2016	345	0	0	0	0	15	1	55	0	10	17	0	0	1	0	0	0	0	0	99	444	
Tokyo																						
2015	1 011	0	20	10	6	55	10	127	9	20	50	2	3	1	2	0	0	0	0	10	324	1 335
2016	948	0	72	9	10	65	10	105	6	6	32	2	2	1	2	0	0	0	0	2	322	1 270
United Arab Emirates																						
2015	531	350	20	0	7	71	30	0	20	75	41	5	21	7	0	0	0	0	0	5	651	1 183
2016	874	350	20	0	7	71	30	0	20	15	41	5	21	7	0	0	0	0	0	64	650	1 524
Washington																						
2015	1 614	17	33	0	0	121	0	270	0	11	70	2	0	2	51	0	0	0	0	39	615	2 229
2016	1 534	20	181	0	0	154	0	280	0	9	64	2	0	2	47	0	0	0	0	32	792	2 326
SubTotal Management																						
2015	61 912	969	6 307	2 051	180	2 508	1 005	1 457	137	1 374	2 317	12	40	83	62	30	402	0	707	19 642	81 553	
2016	59 731	1 128	7 854	2 529	167	2 639	776	1 424	178	1 106	2 263	15	42	93	78	5	385	0	1 415	22 096	81 826	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
ADMINISTRATION																					
Resource Management – Office of the Assistant Executive Director and Chief Financial Officer																					
2015	833	0	0	0	5	43	0	0	0	1	8	0	0	2	0	0	0	0	0	59	892
2016	771	0	0	0	6	71	0	0	0	1	7	0	0	2	0	0	0	0	0	87	857
Budget and Programming																					
2015	7 017	0	0	178	10	30	0	0	0	5	109	0	0	0	0	0	0	0	0	332	7 349
2016	6 709	0	95	171	15	9	6	0	0	10	104	0	0	0	0	0	0	0	0	410	7 119
Finance and Treasury																					
2015	7 518	100	200	41	20	50	15	7	2	7	157	0	0	0	0	0	0	0	2	601	8 119
2016	7 511	197	514	100	37	136	43	7	2	12	122	0	0	0	0	0	0	0	18	1 189	8 700
Performance Management and Monitoring																					
2015	3 374	0	119	57	10	0	15	40	0	0	79	0	0	0	0	0	0	0	0	320	3 695
2016	3 229	0	151	29	10	10	15	0	0	5	54	0	0	0	0	0	0	0	29	303	3 532
Management Services																					
2015	6 539	124	530	400	100	250	250	0	2 900	1 375	1 133	250	167	0	70	0	0	0	0	7 549	14 088
2016	5 990	123	530	399	100	250	250	0	2 450	1 380	1 130	250	167	0	70	0	0	0	504	7 602	13 592



TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2015 AND 2016 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution United Nations Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL	
Business Integration and Support																						
2015	877	0	0	0	0	30	5	0	0	5	14	0	0	0	0	0	0	0	0	5	59	935
2016	831	0	54	235	0	21	5	0	0	10	42	0	0	0	0	0	0	0	0	5	372	1 203
Staff Wellness																						
2015	1 391	0	80	30	1	100	0	0	0	54	50	0	0	0	0	0	0	0	0	3	318	1 709
2016	1 327	0	120	0	0	90	75	0	0	10	20	0	0	0	0	0	0	0	0	0	315	1 642
SubTotal Administration																						
2015	27 549	224	929	706	146	503	285	47	2 902	1 448	1 550	250	167	2	70	0	0	0	10	9 239	36 788	
2016	26 368	320	1 464	935	168	586	394	7	2 452	1 428	1 479	250	167	2	70	0	0	0	555	10 277	36 645	
Central Appropriations																						
2015	4 472	0	400	0	0	100	0	0	0	300	0	1 284	0	0	1 600	3 231	0	100	877	7 891	12 363	
2016	4 419	0	246	0	0	80	0	0	0	303	0	1 385	0	0	2 116	3 237	0	215	984	8 566	12 985	
TOTAL MANAGEMENT AND ADMINISTRATION																						
2015	93 933	1 193	7 636	2 757	326	3 111	1 289	1 504	3 039	3 121	3 868	1 546	207	85	1 732	3 261	402	100	1 594	36 772	130 704	
2016	90 518	1 448	9 563	3 463	335	3 306	1 171	1 431	2 630	2 838	3 741	1 650	209	95	2 264	3 242	385	215	2 954	40 939	131 457	
GRAND TOTAL																						
2015	199 419	17 124	11 504	4 839	474	8 076	2 179	3 889	3 826	4 561	11 437	1 707	996	116	5 581	3 753	402	100	1 858	82 420	281 839	
2016	199 977	20 897	13 634	5 945	486	8 270	2 241	3 517	3 423	4 472	10 554	1 822	1 023	133	6 051	3 639	385	225	3 619	90 334	290 311	

* As of November 2015, the Gender Office reports to the Chief of Staff. For purposes of data comparison, in this table it remains under the Operations Services Department.

** Supply Chain and Common Logistics Services will merge into one division in 2016



ANNEX III

2016 PROJECTED OPERATIONAL REQUIREMENTS AND REGIONAL OVERVIEWS

Introduction

1. This annex provides information on projected operational requirements for 2016 by Strategic Objective, programme category, cost component and region; it also compares projected operational requirements with the provisional prioritized plan of work for 2016. Projected operational requirements are the aggregated needs of all countries as determined from WFP's food-security and nutrition assessments for approved projects and their extensions. Field-level assessments are conducted in partnership with stakeholders and governments to ensure that WFP has the capacities to implement the proposed activities and that there are no overlaps with the interventions of other agencies. Assessments are often carried out jointly with other agencies and organizations to maximize synergies, complementarity and the impact of assistance on the people served by WFP. Operational needs are not constrained by forecast funding levels and reflect requirements for the most vulnerable beneficiary groups, for which WFP will advocate and raise funds.
2. WFP, its partners and host governments have projected operational requirements of USD 8.6 billion¹ in 2016 to provide 19.7 billion daily rations for 82 million beneficiaries,² compared with the low projection of USD 6.4 billion in the Management Plan (2015–2017). The estimate for 2016 includes projected needs for four system-wide Level 3 emergencies that are expected to continue in 2016 – Iraq, South Sudan, the Syrian Arab Republic and Yemen – and that account for 44 percent of projected operational requirements.
3. The increase in operational requirements over last year's projection for 2016 reflects the significant increase in humanitarian needs in Yemen and continuing demands on WFP's responses to the crises in Iraq, South Sudan and the Syrian Arab Republic. Full-year operational requirements are estimated at USD 953 million for South Sudan, USD 1,050 million for the Syrian emergency and USD 1,327 million for Yemen.
4. Projected requirements for 2017 and 2018 are included for context and planning purposes; they are based on known humanitarian situations and may increase as a result of unforeseen emergencies.³ Prioritized plans of work for 2017 and 2018 will be presented in future management plans.
5. The low projections of total operational requirements are USD 7.6 billion for 2017 and USD 7.4 billion for 2018. Table A.III.1 breaks down the projected operational requirements for 2017 and 2018 by type of transfer. The low projections for 2017 and 2018 do not include requirements for unforeseen emergencies. The reduction in operational requirements for Iraq in 2018 contribute significantly to a USD 200 million reduction in operational requirements for 2018 in comparison with 2017. WFP will continue to prioritize the CBT modality while preparing a provisional prioritized plan of work.

¹ Unless specified, all figures include ISC and exclude trust funds.

² Unless specified, beneficiaries in this section refer to Tier 1 (direct) beneficiaries.

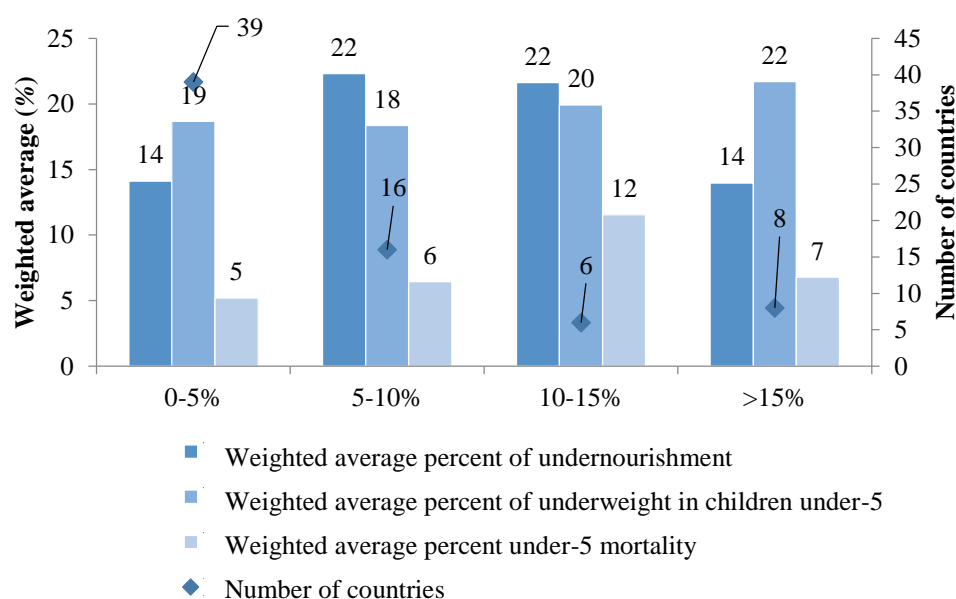
³ See Annex IV.

TABLE A.III.1: LOW PROJECTIONS OF TOTAL OPERATIONAL REQUIREMENTS BY TYPE OF TRANSFER (USD MILLION)		
Type of transfer	2017	2018
Food and related DOC	3 754	3 683
Cash-based transfers and related DOC	2 540	2 491
Capacity development and augmentation	442	407
DSC	857	855
TOTAL	7 593	7 436

DEMOGRAPHICS OF OPERATIONAL REQUIREMENTS

6. The assessments on which projected operational requirements are based estimate that 82 million people require direct assistance from WFP, representing about 4.5 percent of the total population in countries where WFP plans to provide assistance. Overall, these countries have average prevalence of undernourishment of about 16 percent, average underweight among children under 5 of 19 percent and average child mortality of 57 per 1,000 live births. Figure A.III.1 indicates that WFP plans to assist 0–5 percent of the population in 39 countries, 5–10 percent in 16 countries and 10–15 percent in 6 countries. Assistance is planned for more than 15 percent of the population in only 8 countries; most notable of these countries are the Central African Republic, South Sudan, the Syrian Arab Republic and Yemen.
7. The highest proportion of beneficiaries targeted for food assistance in 2016 – 31 percent – is in the Middle East, North Africa, Eastern Europe and Central Asia region, where Level 3 emergencies continue in Iraq, the Syrian Arab Republic and neighbouring countries, and Yemen. The Asia region accounts for 17 percent of targeted assistance, the East and Central Africa region for 18 percent, the West Africa region for 18 percent, the Southern Africa region for 14 percent and the Latin America and Caribbean region for 3 percent.
8. More than two thirds of planned beneficiaries are women and children. General distribution and school feeding account for about 67 percent of planned beneficiaries.

Figure A.III.1: Undernourishment, underweight and mortality by beneficiaries assisted as percentage of total population



OPERATIONAL REQUIREMENTS BY STRATEGIC OBJECTIVE

9. Table A.III.2 breaks down projected operational requirements by Strategic Objective and activity.

TABLE A.III.2: 2016 OPERATIONAL REQUIREMENTS BY STRATEGIC OBJECTIVE AND ACTIVITY (USD million)					
Activity	Strategic Objective				
	1	2	3	4	Total
General distribution	5 153	122	13	2	5 290
FFA	48	378	666	7	1 099
FFT	3	36	28	22	89
Nutrition	163	204	131	286	784
School feeding	37	155	72	457	721
HIV/AIDS/tuberculosis (TB)	2	1	2	38	43
Capacity development and augmentation	323	67	65	100	555
TOTAL	5 729	963	977	912	8 581

10. Strategic Objective 1 – Save lives and protect livelihoods in emergencies – accounts for 67 percent of projected operational requirements – USD 5.73 billion. Strategic Objective 1 is achieved primarily through general distribution of food and/or cash-based transfers (CBTs) in emergencies. School feeding and nutrition activities, especially supplementary feeding, complement life-saving assistance. Capacity development and augmentation, accounting for 6 percent of total operational requirements under this Strategic Objective, comprise activities to support implementation of the humanitarian response of WFP and other organizations. These activities include logistics augmentation,

fleet augmentation, information and communications technology (ICT) augmentation, emergency infrastructure, United Nations common services, and leadership and support of United Nations clusters.

11. Strategic Objective 2 – Support or restore food security and nutrition and establish or rebuild livelihoods in fragile settings and following emergencies – accounts for USD 963 million in projected operational requirements for 2016 – 11 percent. Main activities include FFA, nutrition interventions and school feeding.
12. The operational budget required to achieve Strategic Objective 3 – Reduce risk and enable people, communities and countries to meet their own food and nutrition needs – is projected at USD 977 million – 11 percent. Main activities include FFA and nutrition interventions. The FFA activities for this Strategic Objective are implemented primarily under the resilience framework, and nutrition interventions include both nutrition-sensitive and nutrition-specific activities.
13. For Strategic Objective 4 – Reduce undernutrition and break the intergenerational cycle of hunger – WFP estimates operational requirements at USD 912 million – 11 percent. The main activity is school feeding, followed by nutrition interventions targeting children and pregnant and lactating women.
14. Capacity development and augmentation activities under Strategic Objectives 3 and 4 seek to strengthen national capacities with a view to gradually transitioning ownership of WFP-assisted programmes to national partners, or to enhancing government programmes that are already nationally managed, such as by developing national capacity in programme design, school feeding, supply chain management, national programmes for addressing chronic malnutrition and micronutrient deficiencies, safety nets, national disaster management, and vulnerability analysis and mapping (VAM). Capacity development also incorporates any technical assistance for non-WFP projects, such as technical advisory services to enhance a national government’s implementation capacity for food and nutrition security support; emergency preparedness and response; and related activities that have a direct impact on reducing hunger through the government’s own action.

OPERATIONAL REQUIREMENTS BY PROGRAMME CATEGORY

15. Table A.III.3 outlines projected operational requirements by programme category, as estimated in the Management Plans for 2015–2017 and 2016–2018.

Activity	2015	2016
DEV/CP	785	690
EMOP	2 973	3 716
PRRO	3 837	3 775
Special operation (SO)	372	400
TOTAL	7 967	8 581

16. Operational requirements for EMOPs will increase to USD 3.72 billion in 2016, mainly because of the significant increase in humanitarian needs in Yemen; WFP is also continuing to support people affected by the crises in Iraq, South Sudan and the Syrian Arab Republic, which together account for USD 3.24 billion – 87 percent of planned requirements for this category. The operational requirements for the Syrian Arab Republic will decrease by 44 percent through targeting assistance to only the most vulnerable beneficiaries. The reduction in requirements for the Syrian Arab Republic is also a result of cost efficiencies through review of the food basket, and reductions in transport and distribution costs.
17. Projected operational requirements for PRROs are USD 3.77 billion. The five largest PRROs – Ethiopia, the Niger, Somalia, South Sudan and the Sudan – account for 45 percent of projected requirements – USD 1.70 billion.
18. WFP projects a limited decrease in requirements for DEVs and CPs, from USD 785 million in 2015 to USD 690 million in 2016; special operations account for USD 400 million. This reduction reflects the transition of some WFP programmes to national ownership and programmes, reducing the operational budget required.

OPERATIONAL REQUIREMENTS BY TYPE OF TRANSFER

19. Under WFP's financial framework, food and related costs, CBTs and related costs, and capacity development and augmentation costs are handled separately. Table A.III.4 illustrates projected operational requirements, including DOC and DSC, by type of transfer in 2015 and 2016.

Type of transfer	2015		2016	
	(USD million)	(%)	(USD million)	(%)
Food and related DOC	4 839	61	4 564	53
Cash-based transfers and related DOC	1 869	23	2 591	30
Capacity development and augmentation	448	6	498	6
Subtotal	7 156	90	7 653	89
DSC	811	10	928	11
Total operational requirements	7 967	100	8 581	100

FOOD AND RELATED DIRECT OPERATIONAL COSTS

20. Of the operational costs for 2016, 53 percent – USD 4.56 billion – is allocated to food and related DOC, which consists of external transport, LTSH and ODOC.
21. Estimated average costs per metric ton of food commodities have decreased by 5 percent from 2015 projections, as shown in Table A.III.5. Value for money will be achieved through optimization of the food basket and savings in commodity costs through use of the Global Commodity Management Facility and innovative procurement tools such as forward supply agreements.

TABLE A.III.5: FOOD BASKET COMPOSITION						
Food type	2015		2016		% Difference in share of total mt, 2015–2016⁴	% Difference estimated unit cost/mt
	Expected share of total mt (%)	Estimated unit cost/mt (USD)	Expected share of total mt (%)	Estimated unit cost/mt (USD)		
Cereals	68	404	61	357	-7	-12
Pulses	12	643	11	634	-1	-1
Mixed and blended	11	1 055	12	978	+1	-7
Oils and fats	5	1 165	5	995	0	-15
Other	3	806	11	821	+8	2
TOTAL	100	578	100	546		-5

22. The proportion of cereals in the 2016 food basket is planned to decrease by 7 percent from the 2015 planning figure; pulses will decrease by 1 percent. The proportion of “other” food commodities has the highest planned increase – 8 percent – mostly through greater use of pre-packed food parcels in Iraq. The shift to “other” foods reflects WFP’s policy of providing the right food in the right place at the right time.
23. The reduced cost of the food basket is attributable to a combination of decreasing trends in agricultural prices, planned savings through the use of supply optimization tools, such as the Global Commodity Management Facility, enhanced market intelligence enabling purchases of food when prices are expected to be lower, and more effective management of the composition of the food basket. Wheat prices will remain at current low levels throughout 2015 and are expected to rise modestly in the first quarter of 2016 before increasing steadily to the end of 2016. Rice prices are expected to continue to decrease throughout 2016. Global maize prices reached their lowest levels in the second quarter of 2015, rose in the third quarter by 6 percent, and are expected to remain stable throughout 2016. El Niño might disrupt local markets during its peak around October–December 2015. WFP is using VAM tools to monitor trends and adjust its sourcing strategy accordingly.
24. The costs of external transport – overland haulage and international shipping – are estimated at USD 293 million for 2016, a decrease of 16 percent from 2015. The average international shipping rate is estimated at USD 90/mt, a 10 percent decrease from 2015.
25. The anticipated decrease in ocean freight budget results primarily from changes in programming, such as a shift to local/regional purchases, reduced in-kind food baskets and changes in the mix of foods used. These changes are part of the strategy for optimizing supply chain costs and demonstrate the value-for-money approach. From a market perspective, after a period in which vessel capacities exceeded global economic demand/growth – resulting in falling freight rates – 2016 is expected to see a turnaround. A combination of continuing global growth and declining delivery of new ships in 2016 means that supply and demand are expected to balance, creating more demand and likely pushing freight rates upwards. The 10 percent decline should therefore be seen as arising from changes in sourcing options, while global shipping rates are increasing.

⁴ The difference between the percentage share of total tonnage in the expected food basket for 2015 and the projected food basket for 2016.

26. LTSH requirements amount to USD 1.33 billion for 2016, with an average rate of USD 283/mt⁵ compared with USD 282/mt for 2015. This is not a substantial increase and includes the USD 3/mt that projects are charged to recover investments made in the LESS, as agreed with the Board.⁶
27. Other direct operational costs (ODOC) related to food transfers account for USD 389 million. The average ODOC rates are USD 84/mt for PRROs, USD 103/mt for EMOPs and USD 77/mt for DEVs.

CASH-BASED TRANSFERS

28. CBTs and related costs account for USD 2.59 billion⁷ – 30 percent of projected requirements for 2016. Of this total, 91 percent is the value transferred to beneficiaries and 9 percent covers delivery and other costs. The projected value of CBTs is USD 645 million higher than in 2015 planning figures.

Activity	2015	2016
Transfer	1 703	2 348
Delivery	66	52
Other	100	191
TOTAL	1 869	2 591

29. Table A.III.7 indicates that USD 730 million of CBT is in the form of cash and USD 1.62 billion in vouchers for food or cash-based transfer value equivalent. Countries covered by the Bangkok and Dakar regional bureaux plan to implement more cash than voucher transfers. Among the regions, the largest total cash transfers are planned for the Cairo Regional Bureau.

Regional bureau	Cash	Vouchers	Total CBT
RBB	85	26	111
RBC	381	1 400	1 781
RBD	109	68	177
RBJ	49	30	79
RBN	89	80	169
RBP	17	14	32
TOTAL	730	1 618	2 348

⁵ Based on implementation of the LTSH multi-tier matrix – local, regional, overseas – for all projects in 2016.

⁶ WFP/EB.2/2014/5-A/1.

⁷ This amount excludes DSC and includes ISC.

30. Full implementation of the financial framework at the end of 2013 improved the traceability of costs related to CBTs. Enhanced visibility helped to reduce delivery costs from 3.7 to 3.5 percent of budget, indicating greater efficiency. The increased proportions of planned interventions involving CBTs – 23 percent for 2015 and 30 percent for 2016 – are evidence of positive results and increasing capacities in country offices to design context-specific interventions.
31. CBTs are expected to be a significant part of WFP’s work under Strategic Objective 1. In 2016 WFP plans to transfer 71 percent of its CBT budget through EMOPs.

CAPACITY DEVELOPMENT AND AUGMENTATION

32. Capacity development and augmentation is implemented to establish and enhance institutions and systems for managing food security programmes and supporting humanitarian assistance. In 2016, USD 498 million⁸ will be required – 6 percent of operational requirements (see Table A.III.8).

TABLE A.III.8: CAPACITY DEVELOPMENT AND AUGMENTATION COSTS BY STRATEGIC OBJECTIVE AND FOOD VS. NON-FOOD PROJECTS (USD million)		
Strategic Objective	2015	2016
Food	106	129
Strategic Objective 1	11	19
Strategic Objective 2	22	7
Strategic Objective 3	25	51
Strategic Objective 4	48	52
Non-food	341	369
Strategic Objective 1	274	281
Strategic Objective 2	15	53
Strategic Objective 3	4	2
Strategic Objective 4	48	33
TOTAL	447	498

33. Of the USD 498 million planned operational requirements for capacity development and augmentation, 66 percent – USD 329 million – is allocated to capacity augmentation activities implemented through 26 special operations in which WFP will optimize transport and logistics, provide the United Nations Humanitarian Air Service, and support the food security, emergency telecommunications and logistics clusters. The largest special operations are planned in the Democratic Republic of the Congo, South Sudan and Yemen.
34. As more countries enter the middle-income and/or economically stable category, requirements for technical assistance and capacity development will increase while needs for direct food assistance decline. WFP has therefore adopted policies and operational systems to support engagement in capacity enhancement, such as by upgrading tools in 2015 and continuing the country strategic review process. Guidance on the design and implementation of technical assistance and capacity development assists WFP country offices in catalysing national and local solutions for achieving zero hunger by

⁸ Excludes DSC; the USD 555 million in Table A.III.2 include DSC.

supporting national capacity for the necessary strategies, resources, legal and institutional structures, and programmes to reduce and eliminate hunger.

35. WFP plans to allocate USD 169 million to capacity development activities in 39 DEVs and 30 PRROs in 54 countries, and will develop national capacities to design and implement programmes for food assistance, needs assessment, disaster management, market development and food fortification.

DIRECT SUPPORT COSTS

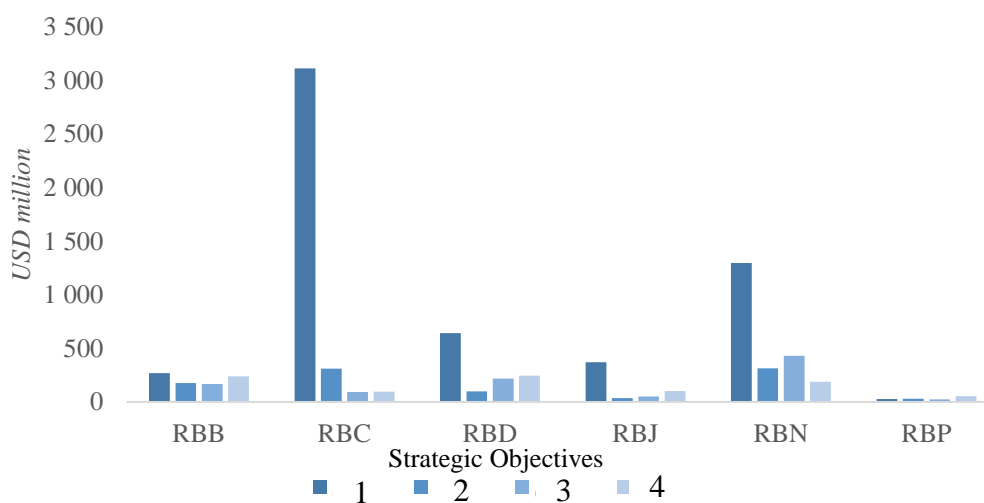
36. DSC are estimated at USD 928 million – 10.8 percent of operational requirements. Staff and related costs account for 60 percent of DSC and equipment costs; recurring expenses and other costs for the remaining 40 percent. The comparison over three years in Table A.III.9 shows a decreasing trend in DSC as a percentage of operational requirements, resulting from economies of scale resulting from increased operational requirements and increased income, along with WFP's approach to controlling costs and maintaining fixed costs while delivering an increased programme of work.

2013 actual	2014 actual	2015 estimated	2016 estimated
13.6	12.0	10.2	10.8

OPERATIONAL REQUIREMENTS BY REGION

37. The following sections describe the context of hunger and food insecurity and the strategic focus, operational initiatives, challenges and needs in each region. Operational requirements by region and by Strategic Objective are shown in Figure A.III.2. Further details are provided following paragraph 44.

Figure A.III.2:
2016 operational requirements by Regional Bureau and Strategic Objective



COMPARISON OF OPERATIONAL REQUIREMENTS AND THE PROVISIONAL PRIORITIZED PLAN OF WORK

38. While projected funding of USD 4.7 billion – excluding trust funds – represents about 54 percent of 2016 projected operational requirements, the funding shortage does not result in a proportional decrease in beneficiary numbers and daily rations, as illustrated in Table A.III.10 and Figure A.III.3. This is because managers use various options to prioritize activities, including discontinuing interventions and reducing beneficiary numbers, daily ration sizes or the duration of assistance.

		Projected operational requirements	Provisional prioritized plan of work	% difference
Funding	USD million	8 581	4 650	-46
Direct beneficiaries	Million	82	64	-22
Daily rations	Billion	19.7	13.7	-30

39. As illustrated in Figure A.III.3, the most significant decreases in beneficiary numbers under the provisional prioritized plan of work are in: i) general distributions – 26 percent; ii) FFA – 39 percent; and iii) school feeding – 28 percent. General distribution ration sizes are expected to be reduced by 22 percent for food and 25 percent for CBTs; rations for nutrition activities will not be reduced. The duration of assistance will generally be maintained across activities, but funding gaps may result in a 21 percent reduction in the duration of FFT activities.

Figure A.III.3: 2016 projected operational requirements vs. provisional prioritized plan of work: impact on beneficiary numbers by activity

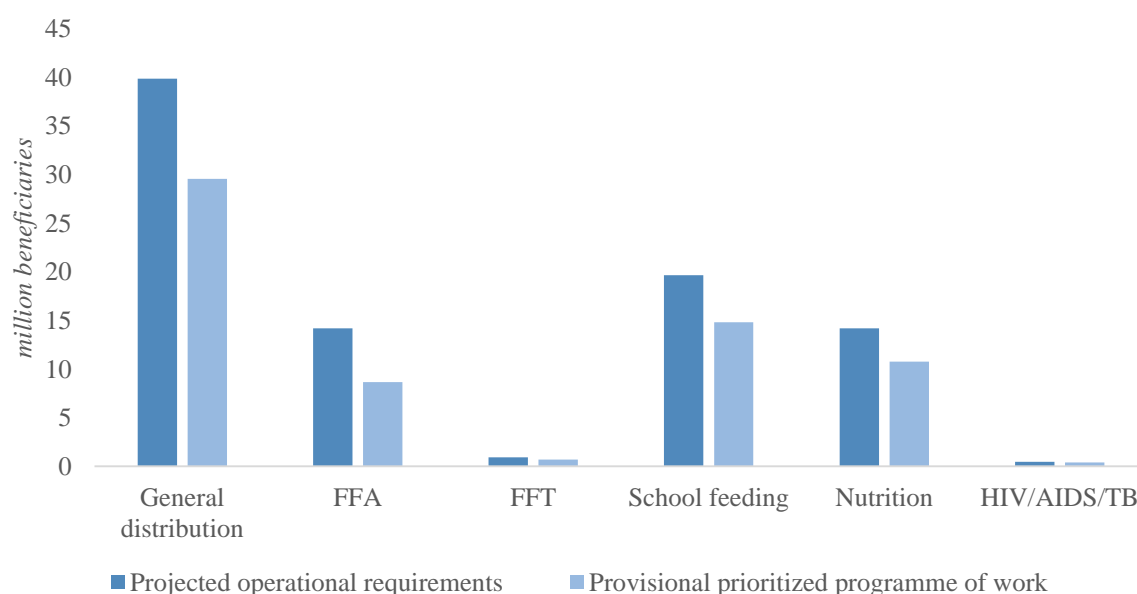


TABLE A.III.11: PROJECTED OPERATIONAL REQUIREMENTS VS. PROVISIONAL PRIORITIZED PLAN OF WORK BY STRATEGIC OBJECTIVE (USD million)			
Strategic Objective	Projected operational requirements	Provisional prioritized plan of work	Provisional prioritized plan of work vs. projected operational requirements (%)
Strategic Objective 1	5 728	3 069	54
Strategic Objective 2	963	501	52
Strategic Objective 3	977	484	50
Strategic Objective 4	912	596	65
TOTAL	8 581	4 650	54

40. Strategic Objective 1 will account for the largest proportions of operational requirements and of the provisional prioritized plan of work: USD 5.7 billion and USD 3.1 billion respectively.

TABLE A.III.12: PROJECTED OPERATIONAL REQUIREMENTS VS. PROVISIONAL PRIORITIZED PLAN OF WORK BY ACTIVITY (USD million)			
Activity	Projected operational requirements	Provisional prioritized plan of work	Provisional prioritized plan of work vs. projected operational requirements (%)
General distribution	5 289	2 746	52
FFA	1 099	492	45
FFT	89	34	38
Nutrition	784	581	74
School feeding	721	426	59
HIV/AIDS/TB	43	33	77
Capacity development and augmentation	555	339	61
TOTAL	8 581	4 650	54

41. General distribution is the largest activity, with USD 5.3 billion in operational requirements and USD 2.8 billion in the provisional prioritized plan of work.
42. The two activity types with the lowest reductions between the original plan and the provisional prioritized plan of work are HIV/AIDS activities – 23 percent – and nutrition activities – 26 percent. FFT activities will face the largest reduction – 62 percent.

Type of transfer	Projected operational requirements	Provisional prioritized plan of work	Provisional prioritized plan of work vs. projected operational requirements (%)
Food and related costs	5 201	2 948	57
Cash-based transfers and related costs	2 826	1 363	48
Capacity development and augmentation	555	339	61
TOTAL	8 581	4 650	54

43. Food and related costs account for USD 5.2 billion of projected operational requirements and USD 2.9 billion of the provisional prioritized plan of work, representing a 43 percent reduction.

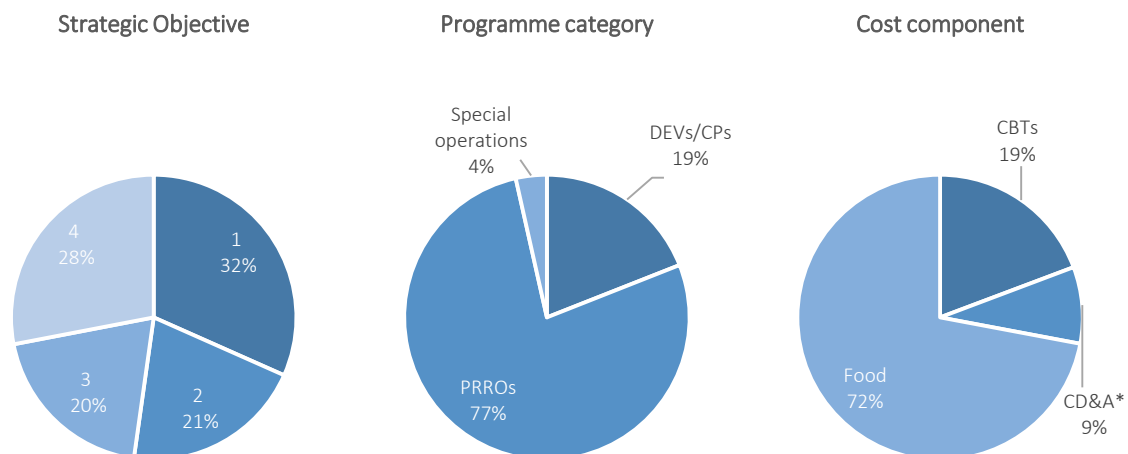
44. Capacity development and augmentation will see the lowest reduction – 39 percent – and CBTs the highest – 52 percent – mainly because of funding projections for Yemen.

REGIONAL OVERVIEWS

Bangkok Regional Bureau – RBB

⇒ *Priorities: nutrition, preparedness, urban food security, development activities.*

Operational requirements	USD 849 million (2015: USD 719 million)
Number of daily rations	2.6 billion (2015: 2.51 billion)
Tonnage of food	558,000 mt (2015: 551,000 mt)
Number of operations	19 (2015: 19)
Countries with planned operations	Afghanistan, Bangladesh, Bhutan, Cambodia, Democratic People's Republic of Korea, Indonesia, Lao People's Democratic Republic, Myanmar, Nepal, Pakistan, Philippines, Sri Lanka, Timor-Leste
Country-specific trust funds	USD 14.8 million

Figure A.III.4: RBB operational requirements 2016 (USD million)

* CD&A = capacity development and augmentation.

45. The Asia region is characterized by recent, unprecedented economic growth and emerging middle-income countries. However, these gains have not reached everyone equally in this populous region, and poverty and undernourishment persist. The demographics of hunger and vulnerability are changing – urbanization leaves people at risk of food insecurity while increasing the risk they face from natural disasters and climate change. Overall, the 2016 portfolio positions WFP to respond to wide-ranging needs in a complex and evolving region.
46. WFP focuses on areas such as the prevention of stunting, investing in governments' food-based safety-nets, building resilience of communities, and working on disaster preparedness with regional, national and local bodies. The graduation of several countries to middle-income status, and the region's increasing focus on development-type activities will exacerbate funding challenges.
47. Over the period 2016–2018, WFP will provide direct assistance to nearly 14 million people in 13 countries, with total projected operational requirements of USD 2.3 billion – consolidating WFP's transition in Asia. In India and – more recently – Indonesia, assistance is moving away from food transfers to capacity development programmes with the government. This builds on WFP's successful partnerships with the governments in enhancing efficiency and capacity in these countries. Countries with the largest capacity development and augmentation activities planned for 2016 are Afghanistan with USD 25 million, Pakistan with USD 17 million and the Philippines with USD 13 million.
48. WFP's assistance will focus on protracted relief, with USD 658 million or 77 percent of total operational requirements for Asia. The largest PRROs will continue to be in Afghanistan and Pakistan, where WFP has refocused its operations in an increasingly complex operating environment. In both countries, WFP tackles high rates of malnutrition, strives to improve school attendance, responds to crises – including renewed displacement – and reduces the risks to communities from recurrent natural disasters. In Myanmar, WFP's PRRO aims to contribute to more equitable development across the country and to support national reconciliation efforts in cease-fire areas by reducing poverty, food insecurity and undernutrition and increasing resilience among the most vulnerable people.

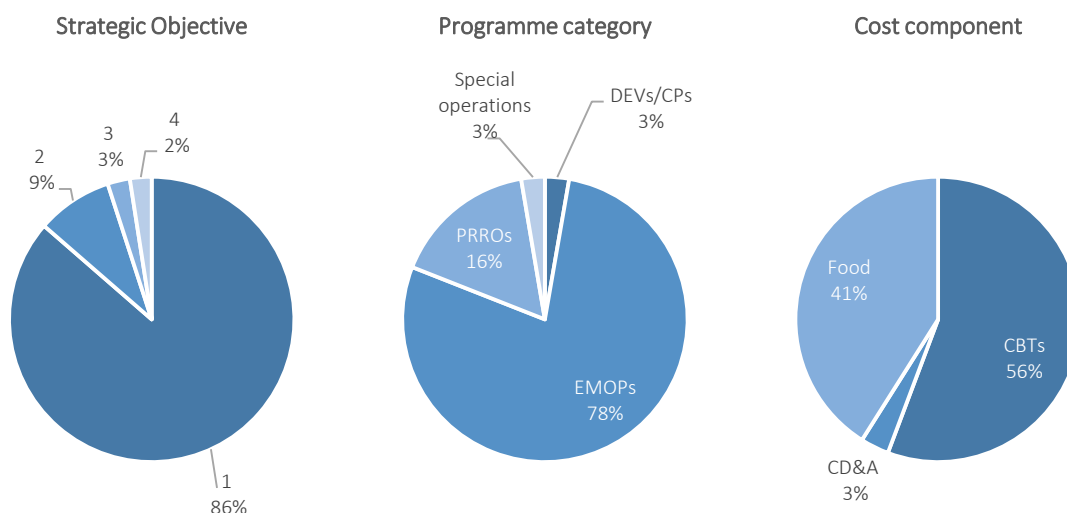
In the Philippines, WFP's operation will continue to target food-insecure and conflict-affected communities in Central and Western Mindanao. Nepal's EMOP, launched in the aftermath of the earthquake, will transition into a PRRO to support the recovery of food and nutrition security, shifting WFP's assistance in Nepal to infrastructure construction and livelihood recovery in line with plans outlined by the Government of Nepal.

49. Building on its strong partnership with UNICEF, WFP will consolidate its focus on preventing and treating moderate acute malnutrition while also expanding its efforts to prevent stunting. With a focus on promoting local solutions, WFP will facilitate improved access to specialized nutritious foods by engaging with governments on policy initiatives at the national level, together with UNICEF, and providing direct support to populations at risk. The promotion of fortified rice to reduce micronutrient deficiencies continues to be a pillar of WFP's nutrition strategy in the region.
50. WFP is strengthening its operational partnerships with national and regional disaster management organizations. In 2016, it will continue to prepare for potential high-impact emergencies by leading governments, humanitarian actors, regional bodies such as the Association of Southeast Asian Nations, and potential military responders in multi-stakeholder advance-response planning. Capacity development of national disaster management offices, particularly in WFP's core functions of logistics and response, will be a core feature so that governments can manage their own response. RBB will deepen its collaboration with the Office for the Coordination of Humanitarian Affairs (OCHA) on emergency preparedness, focusing on high-risk scenarios of typhoons and/or earthquakes in Bangladesh, Indonesia, Myanmar, Nepal and the Philippines.
51. WFP will continue to introduce modalities and business process changes that allow flexible and seamless adjustments in the combination of food and cash-based transfers. Cash-based assistance will increase by 200 percent, from USD 45 million in 2015 to USD 137 million in 2016, with Myanmar and Nepal having the largest planned increases in CBT activities in 2016.

Cairo Regional Bureau – RBC

⇒ *Priorities: investments in reducing risks and preparing for emergency response, resilience-building and capacity development, social protection and safety net systems, climate adaptation programmes.*

TABLE A.III.15: RBC OPERATIONAL REQUIREMENTS	
Operational requirements	USD 3,611 million (2015: USD 2,860 million)
Number of daily rations	7.8 billion (2015: 5.52 billion)
Tonnage of food	1,302,000 mt (2015: 1,323,000 mt)
Number of operations	28 (2015: 27)
Countries with planned operations	Algeria, Armenia, Egypt, Iraq, Islamic Republic of Iran, Jordan, Kyrgyz Republic, Lebanon, Libya, Morocco, State of Palestine, Sudan, Syrian Arab Republic, Tajikistan, Tunisia, Turkey, Ukraine, Yemen
Country-specific trust funds	USD 3.5 million

Figure A.III.5: RBC operational requirements 2016 (USD million)

52. Conflicts in the region are affecting the lives of the people WFP targets for assistance. WFP's engagement encompasses large-scale and challenging operations, and middle-income countries with development and humanitarian challenges. In 2016–2018, WFP's operational capacity will be hampered by insecurity, particularly in Iraq, Libya, the Sudan, the Syrian Arab Republic, Ukraine and Yemen. Increasing conflict, political instability and social unrest are resulting in an unprecedented rise in the number of vulnerable people, many of whom have been displaced internally or across borders. RBC will continue to respond rapidly and effectively to emergencies and humanitarian crises, addressing short-term food security and nutrition challenges while also supporting rehabilitation and recovery activities as the foundation for resilience-building for the most affected and vulnerable people, in line with Strategic Objectives 1 and 2. In addition to supporting refugees from the Syrian crisis, WFP will continue to assist refugees in Algeria, the Islamic Republic of Iran, State of Palestine, the Sudan and Yemen. WFP addresses the needs of the vulnerable and displaced in conflict and post-conflict countries such as Iraq, Libya, the Sudan, Ukraine and Yemen.
53. Escalating conflict in Iraq is resulting in massive internal displacement. WFP will increase its capacity to provide emergency assistance to displaced people in 2016, relying on support from the Iraqi Government for access. WFP is also working with the Ministry of Trade to synchronize activities and, where possible, reduce the level of assistance for people already benefitting from the public distribution system. WFP is initiating a DEV for social safety nets in Iraq to support the recovery process.
54. The Sudan remains one of WFP's most complex operations, with ongoing conflicts in Darfur and the border states and regional crises affecting the volatile operating environment, leading to restricted humanitarian access, large-scale population displacement, a deteriorating economy, and poverty. Through a three-year country strategy (2015–2017), WFP is restructuring its intervention in the Sudan from an EMOP to a PRRO.

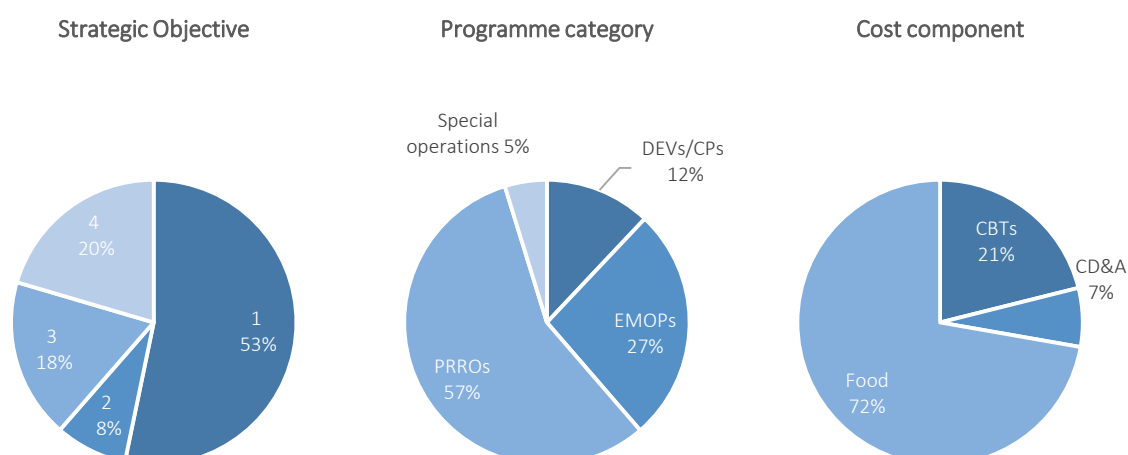
55. Following escalation of the conflict in Yemen in 2015, a new EMOP was approved to address the life-saving needs of severely food-insecure people through general distribution. WFP plans to provide assistance through activities that include unconditional and conditional food assistance using food or cash-based transfers, treatment and prevention of acute and chronic malnutrition and micronutrient deficiencies, and meals and take-home rations for children regularly attending school.
56. In pursuit of Strategic Objectives 3 and 4, enhancing national food security, with a focus on resilience-building and capacity development, will remain a major priority. Activities will include support of local production and national food subsidy systems, and enhancement of supply chain management and national food security monitoring systems. RBC also plans to support the strengthening and implementation of social protection and safety net systems related to food and nutrition security and of climate adaptation programming. In Egypt, WFP's climate adaptation interventions will include introduction of heat-tolerant crop and animal varieties, diversification of household income sources through intercropping and facilitation of loans, improvement of land-use and irrigation efficiency, and enhanced access to weather forecasts. In the Kyrgyz Republic, WFP assistance supports communities in developing resilience and capacities to cope with food security shocks and stresses. Similar efforts are planned in Tajikistan for the next phase of the 2016–2020 CP. In the Sudan, WFP is contributing to resilience-building and the provision of social safety nets through interventions that include supporting access to markets for small-scale farmers through training, early warning information and risk insurance. WFP is working with FAO and UNICEF on a three-year joint programme to support the resilience of food-insecure communities to climate shocks and chronic malnutrition in the Sudan.
57. RBC will scale up school feeding programmes in line with Strategic Objectives 2, 3 and 4. The interlinked objectives of WFP school feeding include combating inadequate nutrition and lack of diversity in children's diets; increasing girls' school attendance and retention; and creating markets for local farmers, to provide jobs for women and ensure protection for the most vulnerable families. Innovative partnerships enable WFP to implement multi-year capacity development and technical assistance interventions, including systematic and coordinated approaches to school feeding and national capacity development – as in Armenia, Jordan, the Kyrgyz Republic, Morocco, Tajikistan and Tunisia – and strengthening of national programmes alongside the gradual hand-over of WFP's school feeding activities to national initiatives. In Egypt, a four-year project with EUR 60 million of funding is enhancing access to education for children at risk in areas with the highest poverty and food insecurity rates. In contexts of protracted crises and other insecurity, as in Iraq, the Syrian Arab Republic and Yemen, WFP will ensure that school feeding programmes are designed to support children in conflict-affected areas. In Algeria and the Islamic Republic of Iran, school feeding continues to support refugee children.
58. Nutrition challenges include acute malnutrition (wasting), chronic malnutrition (stunting), micronutrient deficiencies and obesity. Despite underlying challenges affecting the availability of nutrition services, WFP offices are contributing to national efforts to address malnutrition with multi-sectoral activities delivered through integrated platforms. Initiatives include improved access to nutritionally appropriate foods, and large-scale fortification of staple foods. In addition to nutrition-specific activities, country offices are exploring the implementation of nutrition-sensitive activities through channels such as school feeding and other safety net mechanisms. WFP will increase its assistance to develop the capacities of national counterparts in understanding, measuring and addressing nutrition challenges, including through improved monitoring, assessments of complementary feeding practices and behaviour change communication.

59. In line with the Gender Policy (2015–2020) and the Strategic Plan (2014–2017), WFP will strengthen its integration of gender equality and women’s empowerment into all of its activities. RBC will work with country offices to establish gender strategies for meeting the four objectives of the policy through: i) food assistance adapted to different needs; ii) equal participation of women and men; iii) decision-making by women and girls; and iv) consideration of gender and protection concerns. All projects prepared for 2016–2018 aim to achieve a gender marker code of 2a or 2b. Country offices will conduct gender analysis to understand the gender gaps in each country’s context, including in emergency settings, and to identify entry points for targeted interventions.
60. WFP will continue to work with its partners in responding to the increasing humanitarian needs across the region. RBC works with governments and national partners, investing in capacity development to ensure alignment with national plans and needs and to achieve sustainable impact. Partnerships with inter-governmental organizations, such as the League of Arab States, the broader humanitarian community, technical and academic institutions and the private sector will be prioritized. RBC is involved with other United Nations agencies in contributing to achievement of the Sustainable Development Goals and zero hunger.

Dakar Regional Bureau – RBD

⇒ *Priorities: capacity development.*

TABLE A.III.16: RBD OPERATIONAL REQUIREMENTS	
Operational requirements	USD 1,204 million (2015: USD 1,189 million)
Number of daily rations	2.3 billion (2015: 2.5 billion)
Tonnage of food	644,000 (2015: 651,000 mt)
Number of operations	35 (2015: 39)
Countries with planned operations	Benin, Burkina Faso, Cameroon, Central African Republic, Chad, Côte d’Ivoire, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, the Niger, Sao Tome and Principe, Senegal, Sierra Leone, Togo
Country-specific trust funds	USD 3.5 million

Figure A.III.6: RBD operational requirements 2016 (USD million)

61. The West Africa region has high levels of food insecurity and malnutrition, compounded by chronic poverty, political instability, conflict, large-scale population displacements, food price volatility and climate shocks in the form of droughts and floods. Conflicts in the Central African Republic, northern Mali and northern Nigeria exacerbate vulnerabilities and could further destabilize the region, affecting already fragile countries. With most countries experiencing moderate to severe global acute malnutrition rates among children under 5 – including during the post-harvest period and generally rising to “serious” or “critical” during the annual lean season – the region faces a silent emergency based on deep-rooted structural challenges. In addition, the Sahelian countries have some of the lowest levels of literacy in the world. During times of conflict or crisis, academic institutions are sometimes forced to close down, disrupting children's education for months at a time.
62. In 2016, WFP plans to support 14 million beneficiaries, with budget requirements of USD 1.2 billion. Overall, projects have been streamlined, with 16 of the 35 projects being DEVs/CPs and 11 PRROs; 57 percent of planned operations will be funded through PRROs, and a quarter through EMOPs. Three EMOPs involving six country offices are expected to continue, but this number may increase during the year given the region's exposure to recurrent shocks and conflicts. Life-saving general distributions are a priority, and will therefore continue to account for the largest share of WFP's spending. With many complex and recurring emergencies ongoing in the region, in 2016 WFP plans to allocate USD 541 million to general distribution – 45 percent of RBD's total expenditure.
63. Of this total, USD 254 million will be allocated to CBTs in 2016. In Chad, refugees from the Central African Republic will continue to be assisted through vouchers; in Ghana, most operations were shifted to CBTs in 2015. In the Central African Republic and Mali, growing shares of interventions use CBTs. Several other country offices, such as Benin, Cameroon and Guinea-Bissau, are diversifying their transfer modalities to include CBTs, bringing the number of countries using a market-based approach to 15.
64. Capacity development activities continue to be a priority and will maintain their 2015 planning levels. In 2016, WFP will continue to invest in increasing government capacity to implement programmes for reducing food insecurity and malnutrition. WFP provides capacity development support, for example in Togo, and a combination of technical and food assistance programmes with a view to gradual hand-over in Côte d'Ivoire, the Gambia and Sao Tome and Principe.

65. In the Niger, WFP is strengthening the resilience of chronically vulnerable people by enhancing human capital development – nutrition and education – supporting access to food through land regeneration and irrigation activities, and ensuring a critical food and nutrition safety net. A joint targeting exercise has identified priority communes where chronic vulnerabilities and agency activities converge to support implementation of a multi-sectoral package of interventions. WFP is working on an integrated approach led by the Government’s coordination body for food security, Nigeriens Feeding Nigeriens, and in partnership with UNICEF, FAO, IFAD and UN-Women. WFP’s three-pronged approach – which provides the underlying framework for resilience-building activities by putting people at the centre of planning through seasonal livelihoods planning and community-based participatory planning – is being rolled out in the region.
66. WFP is supporting the development of an integrated approach for preventing undernutrition and collaborates with *Médecins sans frontières* in Chad, Mali and the Niger on piloting and scaling up complementary feeding for children aged 6–23 months, with a health package that includes immunization and prevention and treatment of common childhood diseases such as malaria, diarrhoea and acute respiratory tract infections.
67. RBD is investing in analysis and monitoring to ensure accurate data collection and assessments for improving WFP activities through more tailored programming and greater accountability to beneficiaries. RBD is expanding its use of mobile VAM, which provides a cost-effective tool in areas where limited access restricts direct data collection. The bureau is also working with academic institutions and the private sector to strengthen and diversify market analysis, particularly through a regional study on market-based food assistance to improve understanding of the role of women in West African food markets and the challenges and risks that these women face.
68. WFP in West Africa is building strong partnerships to address the Zero Hunger Challenge. As well as the Global Alliance for Resilience and United Nations frameworks for resilience-building, the regional agenda for food and nutrition security is also supported through the strategic framework for food security of the Permanent Inter-State Committee on Drought Control in the Sahel, the zero hunger strategy, the Common Agricultural Policy of the Economic Community of West African States, regional and national agricultural investment programmes, and complementary multi-sectoral initiatives on health, education, etc.
69. RBD contributes to several initiatives linked to nutrition, education and food security, offering an opportunity to enhance partnerships and synergy among activities, and including:
- the Scaling Up Nutrition (SUN) initiative launched in 12 countries;
 - the REACH initiative established in five countries;
 - the Nourishing Bodies Nourishing Minds partnership among WFP, UNICEF and the United Nations Educational, Scientific and Cultural Organization (UNESCO), in the Niger;
 - accelerating progress towards the economic empowerment of rural women, in collaboration with FAO, IFAD and UN-Women in Liberia and the Niger; and
 - the Rural Resilience Initiative (R4), led by Oxfam America and WFP in Senegal.
70. Operating in the face of security challenges, as in the Central African Republic, northern Mali and northern Nigeria, poses operational constraints including security risks to staff and beneficiaries and the exposure of food and non-food items to looting. In such contexts, operational costs are usually higher and staff numbers are reduced, although need

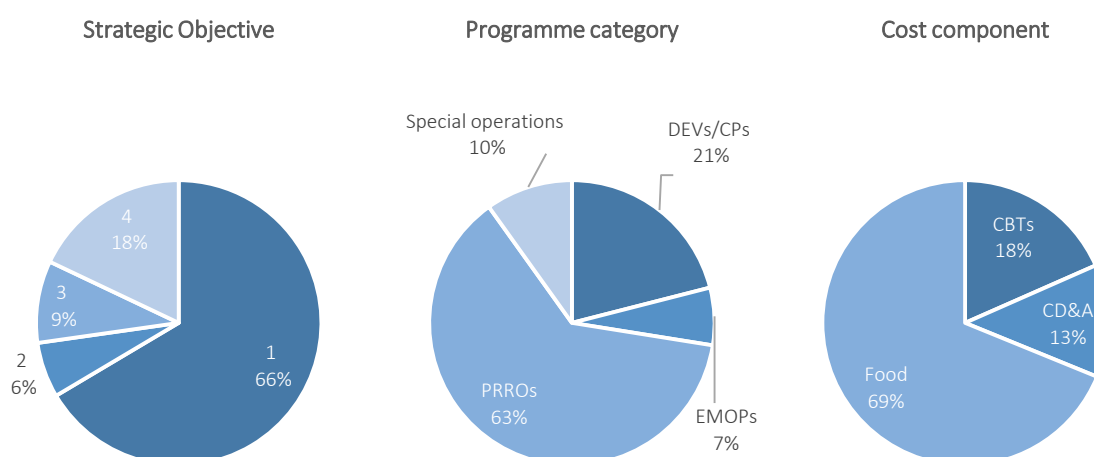
for assistance is substantial. When transporting food to remote sites in land-locked countries, operational challenges arise from poor road and port infrastructure, high transport costs, long lead times and difficult climate and security conditions. For both land and sea transport, WFP relies on access corridors; where possible, alternative routes are established when conflict or instability lead to closure of existing routes. In countries such as Chad and the Central African Republic, the rainy season renders access to beneficiary populations almost impossible in some areas, requiring the pre-positioning of food ahead of the rainy season. This is possible when sufficient funding is available in advance, allowing the early delivery of food to land-locked remote locations.

Johannesburg Regional Bureau – RBJ

⇒ *Priorities: capacity development, emergency preparedness*

TABLE A.III.17: RBJ OPERATIONAL REQUIREMENTS	
Operational requirements	USD 559 million (2015: USD 562 million)
Number of daily rations	1.7 billion (2015: 1.8 billion)
Tonnage of food	355,000 (2015: 413,000 mt)
Number of operations	23 (2015: 22)
Countries with planned operations	Congo, DRC, Lesotho, Madagascar, Malawi, Mozambique, Swaziland, United Republic of Tanzania, Zambia, Zimbabwe
Country-specific trust funds	USD 20.2 million

Figure A.III.7: RBJ operational requirements 2016 (USD million)



71. While Southern Africa is experiencing a period of unprecedented stability, social imbalances and high levels of unemployment remain a challenge. Chronic undernutrition affects 15 million children under 5, and five countries have stunting rates above 40 percent. Nine of the ten countries with the highest HIV and AIDS prevalence rates in the world are in the region. Climate-related phenomena – cyclones, floods and drought – also pose significant risks. The poor 2014/15 crop production season – which was

particularly severe as a result of the uncharacteristically erratic rainfall in Madagascar and Zimbabwe and in Malawi, where floods caused major damage in 2015 – has led to serious food and nutrition security challenges, which will continue to affect vulnerable households and communities into 2016.

72. While maintaining a high degree of readiness in case of further deterioration in the food security situation or sudden-onset emergencies, RBJ will pursue longer-term development goals. Country offices will focus increasingly on capacity development of, and transfer of knowledge to, national counterparts so that governments can manage and fund their own safety net programmes, both food- and cash-based. WFP will decrease its role in direct implementation as government programmes for improving food and nutrition security take over.
73. Major emphasis will be placed on assisting governments, such as those of Mozambique, Namibia and the United Republic of Tanzania, in determining gaps and priority actions to help them deliver on their commitment to ending hunger by 2025, as per the Malabo Declaration. Independent zero hunger strategic reviews in selected countries will determine how best WFP and other actors can support national priorities for ending hunger, informing the design of new five-year country strategic plans.
74. Under Strategic Objective 1, RBJ will provide life-saving assistance and treatment of acute malnutrition to children under 5 and pregnant and lactating women, especially in Malawi following the floods, in conflict-affected parts of DRC and in severely affected parts of drought-stricken Zimbabwe. When appropriate, emergency school feeding will be used as a relief and recovery response to address food insecurity among children by providing one meal a day at school.
75. Strategic Objective 2 guides WFP's work with governments and communities on building their expertise in emergency preparedness – including early warning systems – and emergency response and in generating information from assessments for better risk mapping and effective planning. Country offices will support and advocate with partners and governments to ensure that productive social safety nets serve as tools for reducing and managing disaster risk.
76. Much of the RBJ portfolio will focus on interventions under Strategic Objective 3, particularly school feeding and FFA activities to develop community resilience. WFP is engaging with government counterparts in the development of nationally run home-grown school feeding programmes, which it is promoting in Malawi, Mozambique and Zambia in partnership with the Centre of Excellence in Brasilia. In partnership with the World Bank and the Partnership for Child Development, WFP will continue to roll out the School Feeding Systems Approach for Better Education Results.
77. WFP will promote conservation agriculture and climate risk insurance schemes such as the Rural Resilience Initiative being piloted in Malawi and Zambia, which links farmers to the private sector to provide them with weather-indexed micro-insurance. RBJ and selected country offices will also enhance coordination with national social protection and safety net programmes, applying resilience programming tools such as the three-pronged approach. WFP will explore opportunities for promoting innovations in community-based adaptation to climate change; in Zimbabwe it will test the Food Security Climate Resilience Facility for prompting early response to moderate drought.
78. Under Strategic Objective 4, WFP implements nutrition interventions in line with the SUN initiative, and will target adolescent girls, children in their first 1,000 days of life and lactating women, in line with Africa's Renewed Initiative for Stunting Elimination (ARISE). Evidence from research on modalities for preventing stunting, particularly the pilot project

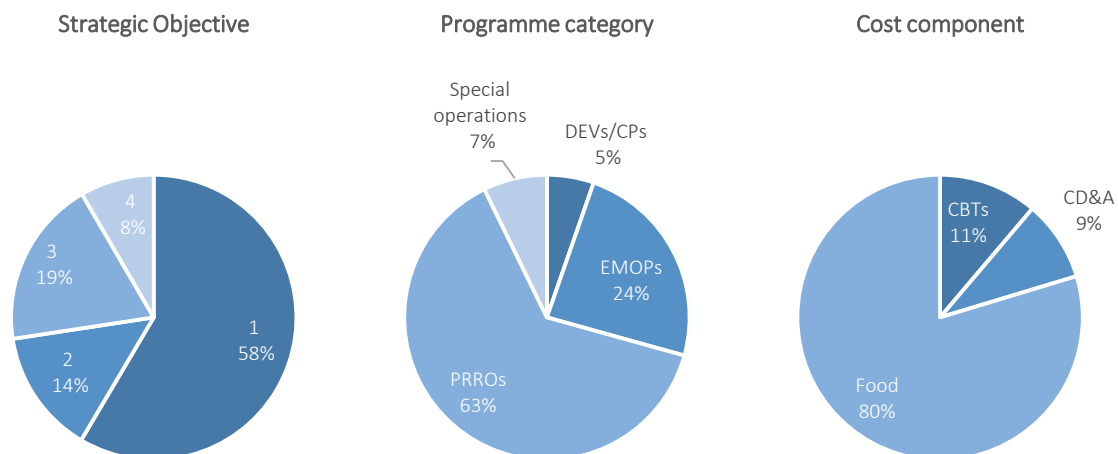
implemented by the Children's Investment Fund Foundation (CIFF) in Malawi, will provide lessons to inform the integration of successful modalities into country programmes. Piloting of nutrition interventions linked to cash transfers will continue in Mozambique and the Congo.

79. RBJ will support governments in developing policies and guidelines for food fortification and capacity for policy implementation in the Congo, Mozambique and Zimbabwe. Commercial and home fortification of food will be facilitated through technical support for local production of complementary foods for young children and specialized nutritious products for people living with HIV; WFP will work with NGOs, the Global Alliance for Improved Nutrition, and the private sector, including Royal DSM as well as local companies.
80. WFP will continue to support governments in developing policies for ensuring that international food quality and safety standards are met. Food will be procured through local and regional purchases when conditions are favourable. RBJ will continue to promote market access programmes – linked to FAO and IFAD investments where possible – and will ensure that a percentage of funding through the Global Commodity Management Facility is used to target smallholder farmers, particularly women.
81. RBJ and the Government of Angola are developing a technical assistance programme to develop capacities for VAM, strengthen the national school feeding programme and link it to smallholder agricultural production, and bolster nutrition efforts.
82. RBJ will build on lessons learned from a successful partnership with South Africa, which established structures for procuring from smallholder producers in South Africa to feed pregnant and lactating women and schoolchildren in Lesotho. RBJ hopes to continue this partnership in 2016, building the capacity of South African smallholder farmers, linking them to the national school feeding programme and facilitating their access to commercial markets in South Africa.

Nairobi Regional Bureau – RBN

⇒ *Priorities: resilience through enhanced government response structures, safety nets and asset creation; flexible and innovative CBT programmes; innovations; gender and protection analysis and mainstreaming, with the aim of achieving a gender marker code of 2*

TABLE A.III.18: RBN OPERATIONAL REQUIREMENTS	
Operational requirements	USD 2,226 million (2015: 2,507 million)
Number of daily rations	4.9 billion (2015: 4.4 billion)
Tonnage of food	1,440,000 (2015: 1,579,000 mt)
Number of operations	28 (2015: 32)
Countries with planned operations	Burundi, Djibouti, Ethiopia, Kenya, Rwanda, Somalia, South Sudan, Uganda
Country-specific trust funds	-

Figure A.III.8: RBN operational requirements 2016 (USD million)

83. Poverty and hunger in East and Central Africa are driven by a complex mix of political, environmental, economic and social challenges. Vulnerability to recurrent drought, conflict and other shocks – often leading to massive population displacements – are major issues shaping WFP’s operations in the region. The political, economic and humanitarian situation in South Sudan, the world’s youngest country, continues to require substantial resources, increasing WFP’s operations in the region. WFP goes far beyond providing life-saving assistance and aims to build resilience to food security crises, strengthen food markets, reduce undernutrition and enhance emergency response capacities. All interventions are underpinned by strong partnerships with a variety of actors and a commitment to supporting people, communities and countries in meeting their own food and nutrition needs.
84. The region contains some of WFP’s largest and most complex operations, including in South Sudan, which was declared a Level 3 emergency in December 2013 and is likely to continue at this status for the foreseeable future. Somalia has a Level 2 operation, with significant complexities and increasing humanitarian needs. The pre-election crisis in Burundi has triggered an immediate-response EMOP to address the needs of internally displaced persons (IDPs) and refugees crossing to neighbouring countries. RBN has one of WFP’s largest regional portfolios and is home to four of its ten largest operations globally: an EMOP and a PRRO in South Sudan and PRROs in Ethiopia and Somalia. Emergency response remains a critical concern and the largest proportion of requirements are under Strategic Objective 1, with 59 percent. The 2016 operational requirements represent an 11 percent reduction on 2015, mainly because of decreased beneficiary numbers in the South Sudan PRRO, which result from geographic refocusing on more stable areas, and in the Somalia PRRO following a slight improvement in food security. Reduced operational requirements in Ethiopia result from lower beneficiary numbers, leading to lower overall tonnage requirements, and declining food prices.
85. RBN will continue to support and build community resilience to shocks through strengthened government response structures, safety nets, asset creation and flexible and innovative cash-based programmes, working with partners such as FAO and UNICEF. With 33 percent of total operational costs, food assistance for community works, assets or training – predominantly under Strategic Objectives 2 and 3 – features prominently in country portfolios.

86. Countries in the region are among those hosting the highest numbers of refugees in the world, with a significant increase in these numbers since 2014 because of large-scale arrivals of refugees from South Sudan and, more recently, Burundi. WFP will continue to support UNHCR in ensuring that the acute needs of refugees are met, enhancing efforts to build their livelihoods and self-reliance. In 2015–2017, joint efforts with UNHCR will include the piloting of new approaches to facilitate durable solutions for long-term refugees in Uganda. WFP will continue its partnerships with governments, United Nations agencies and NGOs, deploying the full range of food assistance tools to ensure robust support to IDPs. The number of IDPs in the region has increased, mainly because of conflict in South Sudan and Somalia. Assistance to IDPs and refugees represents a significant component of the regional portfolio under Strategic Objectives 1, 2 and 4.
87. Innovations are a core priority. WFP is working with UNHCR to establish itself as a centre for innovations in refugee programming, including the use of biometrics to improve food distribution mechanisms and the direct provision of CBTs through mobile money and value vouchers. The biometric registration of beneficiaries is being expanded to non-refugee populations, as in Somalia, where all beneficiaries, regardless of the transfer modality, will be integrated into the SCOPE platform, facilitating greater flexibility between food- and cash-based assistance.
88. During 2016–2018, several countries in the region will scale up the use of cash-based assistance, with a 12 percent increase planned for 2016. Review of CBTs demonstrates the additional benefits of increased choice, beneficiary empowerment, safety, and improved access to assistance for the elderly and other disadvantaged groups. Ongoing work on providing cash directly to schools for local purchases, as part of home-grown school feeding, represents a new way of implementing WFP operations. RBN will also continue to prioritize gender and protection analysis and mainstreaming in its work, ensuring that its projects are designed to meet the specific needs of women and men, girls and boys. The region is well on the way to ensuring that all operations meet the standards for gender marker code 2.
89. Reducing child and adult undernutrition is another core priority. In support of Strategic Objectives 2 and 4, WFP will work with governments and other partners such as UNICEF to respond to acute malnutrition and high rates of chronic undernutrition, including micronutrient deficiencies. In particular, it will draw on commitments made in the African Union's nutrition strategy, and interest generated by the REACH and SUN initiatives and the 1,000 Days Partnership, to prioritize the reduction of child and adult undernutrition through targeted food and nutrition assistance. In 2016, support to the fortification of locally produced foods will be expanded to ensure wider impact on populations. Work on increasing the number of suppliers and the availability of new nutritional products through the Global Commodity Management Facility is greatly improving WFP's response capacity.
90. Enhancing national capacity to address food insecurity, logistics and hunger challenges accounts for 9 percent of RBN's planned operational portfolio for 2016. Investments in capacity development are particularly noteworthy given the large percentage of emergency responses linked to the situation in South Sudan. In addition to supporting government food security and safety net programmes, WFP interventions also support the logistics capacity of governments, infrastructure improvements and a pilot on reducing post-harvest losses. RBN has made a significant effort to expand these types of activity, as many countries are on their way to achieving middle-income status, and thus the role of WFP will shift from direct provision of assistance to supporting provision by government structures.

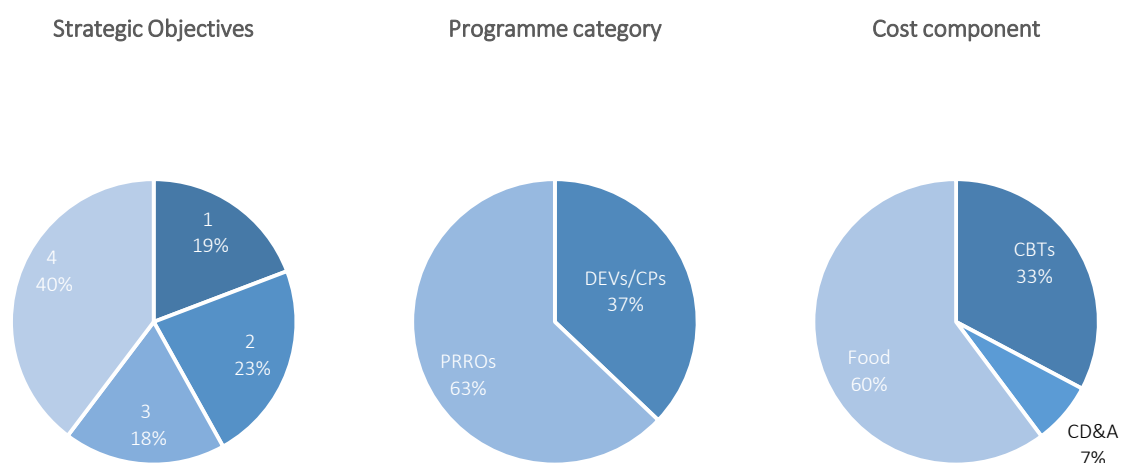
91. RBN will maintain its focus on increasing capacity for monitoring and evaluation. Important initiatives include expansion of beneficiary feedback mechanisms in Kenya and Somalia and increased use of technology, such as mobile communications to collect information from beneficiaries and tablets to collect food security and nutrition data.
92. RBN is fully committed to rolling out corporate initiatives, including mainstreaming LESS, COMET and the new business process model for cash transfer modalities across country offices in the region.

Panama Regional Bureau – RBP

⇒ *Priorities: social protection programmes through governments; resilience through improved disaster cycle management; smallholder agricultural production and market development*

TABLE A.III.19: RBP OPERATIONAL REQUIREMENTS	
Operational requirements	USD 133 million (2015: USD 129 million)
Number of daily rations	0.4 billion (2015: 0.4 billion)
Tonnage of food	61,000 (2015: 71,000 mt)
Number of operations	10 (2015: 11)
Countries with planned operations	Bolivia (Plurinational State of), Colombia, Cuba, Ecuador, El Salvador, Guatemala, Haiti, Honduras, Nicaragua
Country-specific trust funds	USD 55.4 million

Figure A.III.9: RBP operational requirements 2016 (USD million)



93. Latin America and the Caribbean as a whole has achieved Millennium Development Goal (MDG) 1 and reduced the prevalence of hunger from 15 to 6 percent between 1990 and 2014. However, 37 million Latin Americans still suffer from hunger. Poverty affects 164 million people –28 percent of the population. While the total number of poor people has slightly declined, there has been an increase in both the total number and the proportion of people living in extreme poverty. Income inequality remains high: women and indigenous or Afro-descendent people are particularly vulnerable. The food security situation differs

widely among countries and subregions. Chronic malnutrition continues to be a major concern, with 4 million stunted children under 5 in the 12 countries where WFP is present.

94. RBP has three complementary priorities: i) reduce food and nutrition insecurity by supporting governments in extending social protection programmes; ii) increase resilience to recurrent natural disasters and the longer-term impacts of climate change by supporting governments and communities in improving disaster cycle management; and iii) stimulate smallholder agricultural production and promote market development by improving local capacities.
95. Beneficiaries of WFP in Latin America include direct recipients of food assistance through food and/or cash-based transfers; people benefitting from asset creation, training and behaviour change communication, and smallholder farmers participating in P4P activities; and populations benefitting from the impact of capacity development and technical assistance.
96. WFP is increasingly investing in social protection programmes that support children, pregnant and lactating women, and small-scale farmers. These interventions not only tackle hunger and income poverty, but also support broader development objectives, such as universal primary education, gender equality and mother-and-child health.
97. WFP implements nutrition-sensitive school feeding programmes focusing on evidence generation to inform national school meal programmes. Innovative programming such as CBTs is being introduced in home-grown school feeding programmes to enable beneficiaries to buy fresh foods from local farmers and to improve children's dietary diversity, contributing to increased sustainability of the programmes at the community and national levels.
98. WFP also engages in government capacity development and implementation of market access programmes, strengthening linkages among these programmes, P4P and national social protection schemes. Demand from long-term social protection programmes is being linked to purchases from local smallholder farmers.
99. Food security in Latin America is bound up with the effects of natural disasters and poverty. WFP strengthens the resilience of communities to help them resist, absorb and recover from shocks through emergency preparedness and response, disaster risk reduction and climate change adaptation.
100. In 2016, WFP plans to reach more than 4.9 million beneficiaries, with operational requirements of USD 133 million – a 3 percent increase on 2015. Predictable, flexible funding is needed for the efficient planning and prioritization of activities. CPs and DEVs in the Plurinational State of Bolivia, Cuba, Guatemala, Haiti, Honduras and Nicaragua have a planned total budget of USD 49 million. PRROs target populations affected by the Colombian conflict in Colombia and Ecuador, and support emergency preparedness and response in Haiti. A Central American regional PRRO provides assistance to vulnerable populations affected by natural disasters. Projected 2016 operational requirements for PRROs are USD 84 million.
101. In 2016, WFP will implement activities supported by trust funds in eight Latin American countries. The planned budget of USD 55 million includes a multi-year contribution from the Government of Honduras to support the national school feeding programme, and a multi-donor trust fund for capacity development in Colombia. These trust funds are established mainly with host governments, with additional contributions from the governments of other countries and private foundations.

ANNEX IV

REVIEW OF THE MANAGEMENT PLAN (2015–2017)

1. This section outlines changes to the Management Plan (2015–2017); it is based on data available at the end of September 2015.
2. The approved 2015 budget for operational requirements, including ISC and excluding trust funds, was USD 8.0 billion. Income for the year was estimated at USD 4.4 billion.

Programme of work

3. Various factors contribute to increases to the original programme of work. Increases resulting from unforeseen requirements have averaged 25 percent over the past five years. Table A.IV.1 provides an overview of changes in the original plan for the years 2011 to 2015 arising from unforeseen requirements.

Year	Original Management Plan	Unforeseen requirements**	Final programme of work	% change
2011	4 347	1 764	6 111	41
2012	5 162	1 634	6 796	32
2013	5 317	1 356	6 672	26
2014	6 267	2 183	8 450	35
2015 (September)	7 967	578	8 545***	7
Average	5 812	1 503	7 315	26

* Figures in the Management Plan are rounded.

** Based on project budgets approved or submitted for approval by 21 September 2015.

*** Figures as of 21 September 2015.

4. As of September 2015 the projected programme of work¹ totalled USD 8.55 billion, an increase of 7 percent over the original projection of USD 7.97 billion. The programme of work increased in 53 countries by USD 1.56 billion, and decreased in 31 countries by USD 990 million. The resulting net increase, shown in Table A.IV.2, was USD 580 million.

¹ Operational requirements plus ISC.

TABLE A.IV.2: 2015 UNFORESEEN REQUIREMENTS BY PROGRAMME CATEGORY (USD million)				
Programme Category	Original Management Plan	Unforeseen requirements²	Current programme of work²	% change
DEV/CP	785	-49	736	-6
EMOP	2 973	385	3 357	13
PRRO	3 838	1	3 839	0
SO	372	241	613	65
TOTAL	7 967	578	8 545	7

5. Table A.IV.3 breaks down the unforeseen requirements by cost component. The largest increase in the cost component is capacity augmentation operations implemented through special operations to support the emergency responses to the Ebola crisis, the earthquake in Nepal and crises in Yemen and the Central African Republic.

TABLE A.IV.3: 2015 UNFORESEEN REQUIREMENTS BY COST COMPONENT (USD million)				
Cost component	Original Management Plan	Unforeseen requirements²	Current programme of work²	% change
Food	4 839	336	5 175	7
C&V	1 869	-212	1 657	-11
CD&A	448	208	656	46
DSC	811	246	1 057	30
TOTAL	7 967	578	8 545	7

6. Table A.IV.4 shows the largest unforeseen requirements in 2015.

TABLE A.IV.4: 2015 LARGEST UNFORESEEN REQUIREMENTS (USD million)				
Recipient country	Original Management Plan	Unforeseen requirements²	Current programme of work²	% change
Ebola response	-	292	292	
Yemen	251	227	477	90
Iraq	118	216	334	183
Central African Republic regional	-	216	216	
Nepal	52	127	179	244
Others	7 547	-499	7 048	-7
TOTAL	7 967	578	8 545	7

² Based on project budgets approved or submitted for approval by 21 September 2015.

7. The Ebola response was designated a Level 3 emergency in August 2014. Regional EMOP 200761, launched in August 2014 and targeting 1.3 million people, supports this response by delivering food and nutrition assistance to care for those infected and to contain the spread of the virus. WFP's objective was to provide continuous food and nutrition assistance for patients admitted to treatment units. The operational requirements were not included in the Management Plan (2015–2017) because the deadline for submission was before the Ebola outbreak.
8. In response to insecurity, displacement, non-functional social services, food insecurity and poverty in Yemen – declared a Level 3 emergency in June 2015 – WFP is providing unconditional household food and cash distributions, participatory food-assistance activities, nutritional support to address malnutrition and meals and take-home rations for schoolchildren.
9. In Iraq violence continues even after the election of a new government: 2.1 million people have been displaced since January 2014, and recent incursions by extremists into Anbar and Salah al-Din regions have led to a fourth spike of displacement. A further 1.5 million people in host communities also require assistance because of the increased demand for public services and livelihood opportunities, and 1.3 million people in areas outside government control are particularly vulnerable. WFP is providing food vouchers or monthly family food parcels for settled people and three-day immediate response rations for transient displaced people – 1.3 million in all – in all 18 governorates. A Level 3 response has been operating since August 2014.
10. Escalation of the conflict in the Central African Republic in December 2013 caused the displacement of 640,000 people, and a political crisis in January 2014 led to further displacement and flight to neighbouring countries. The Level 3 emergency is ongoing. EMOP 200799 targeted 1.5 million beneficiaries in Cameroon, the Central African Republic, Chad and the Republic of the Congo. In 2015 the regional EMOP was shifted from Level 3 to Level 2.
11. The earthquake in Nepal in April 2015 caused major damage and was estimated to have directly affected 6.5 million people; WFP and its partners are supporting 1.4 million vulnerable and food-insecure people in Western and Central regions through general food distributions and cash transfers, and blanket supplementary feeding for children aged 6–59 months and pregnant and lactating women. In April 2015 these operations were graded at Level 2.

Projected Income

12. The Management Plan (2015–2017) was based on forecast income of USD 4.4 billion in 2015, generating USD 284.0 million of ISC income. The latest projections for 2015, based on donors' commitments, are for USD 4.9 billion, generating USD 316.1 million of ISC income.

PSA Budget

13. A regular PSA budget of USD 281.8 million was approved for 2015 – USD 99.3 million for programme support in the regional bureaux and country offices, USD 52.1 million for programme support at Headquarters and USD 130.4 million for management and administration.

14. A supplementary PSA investment of USD 9.2 million was approved in 2015 for enhanced efficiency in business processes, staff changes and new tools in line with Fit for Purpose. The investments targeted:
- finalization of the locally recruited staff project and the development of a diversity and inclusion strategy;
 - establishment of the Global Change Management Team and a review of costs and expenditures as part of cost excellence;
 - development of capacities for the mainstreaming of integrated supply chain management;
 - increased emphasis on communications, including internal and external websites; and
 - continued support for the Financial Framework Review.
15. At the end of 2014, the PSA Equalization Account had a balance of USD 189.8 million, partly as a result of the unprecedented level of income in 2014. At the Board's 2015 Annual Session the following uses of the PSA Equalization Account balances were approved:³
- USD 50 million transferred to the IRA to create a minimum lending capacity for emergencies;
 - USD 10 million for the creation of the Wellness Programme Fund;
 - USD 18 million for critical corporate initiatives in 2015, focusing on accelerating change: these investments included:
 - ◊ training WFP's workforce to support emergency surge responses and long-term hunger approaches;
 - ◊ assisting target countries in developing national capacities for eradicating hunger;
 - ◊ advancing the development and scaling up of the cash-based transfer platform; and
 - ◊ enhancing WFP's abilities to collect and use evidence for decision-making.
16. Section IV on the Programme Support and Administration outlines the finalization of the Fit for Purpose initiatives to be completed by the end of 2016.

Trust Funds and Special Accounts

17. Table A.IV.5 compares the revised funding forecast for the 2015 trust funds and special accounts budget with the requirements submitted in the Management Plan (2015-2017).
18. In 2015, corporate trust funds have supported the enhancement of WFP's organizational capacity and effectiveness, mainly by funding activities such as P4P, emergency preparedness and response, food quality, safety and nutrition, learning and skills development, gender, and capacity development.
19. Corporate trust fund requirements are 54 percent less than shown in the Management Plan (2015–2017), as shown in Table A.IV.5. Overall trust fund requirements of USD 150 million include: i) those for which funding has been identified; and ii) those with no identified donor. The updated 2015 funding forecast of USD 69 million excludes corporate trust fund requirements that are likely to remain unfunded.

³ WFP/EB.A/2015/6-D/1.

20. Country-specific trust funds are 15 percent less than shown in the Management Plan (2015–2017), as shown in Table A.IV.5. Funds are received at the country level, mainly from host governments: they enable country offices to work with governments to implement WFP's programmes. During 2015, 61 percent of country-specific trust funds were for the Latin America and Caribbean region particularly for school feeding in Honduras and technical assistance in Colombia. Major projects in other regions are the joint resilience-building programme in the Sudan and the WFP/Nutrition and Education International project in Afghanistan.
21. In 2015, special accounts continued to support such initiatives as aviation, the UNHRDs, telecommunications, LESS, the GVLP, logistics, security, self-insurance and gender. The increase in the funding forecast for 2015 is largely the result of implementation of the cash and voucher special account.

TABLE A.IV.5: REVISED 2015 FORECAST OF TRUST FUNDS AND SPECIAL ACCOUNTS			
	Management Plan requirements (2015) (USD million)	2015 Funding forecast (USD million)	Shortfall (%)
Corporate trust funds	150	69	-54
Country-specific trust funds	99	84	-15
Special accounts	223	240	8
TOTAL	472	393	-17

ANNEX V

OFFICE OF EVALUATION WORK PLAN 2016–2018

INTRODUCTION

1. This annex sets out the Office of Evaluation's (OEV) proposed programme of work for 2016–2018. It is the first such plan under the new evaluation policy submitted for approval at the Executive Board's November 2015 session.
2. The new [draft] evaluation policy aligns the principles and requirements for a top quality evaluation function in the United Nations with WFP's specific organizational context, aims, and architecture. It reflects WFP leadership's determination and ambition to meet global expectations for independent evaluation to support accountability for results and evidence based decision-making across the organization.
3. In line with the Strategic Plan, Fit for Purpose and international commitments, the new [draft] policy sets the strategic direction, normative and accountability framework for WFP's entire evaluation function, notably by building on WFP's high-performing centralized evaluation function, the establishment of a demand-led decentralized evaluation function.
4. Taking account of WFP's priorities, risks and resource constraints, and recognizing that WFP's centralized evaluation function and decentralized evaluation functions are at very different stages of development, WFP Management and the Executive Board have agreed¹ a phased approach to resourcing and implementation over the period 2016 to 2021. The 2016 deliverables described below are accordingly based on the strategic priorities set by the new [draft] policy, setting out OEV's first steps in its implementation. The outlook for 2017-2018 is provisional and may need adjustment in future OEV work plans in line with the forthcoming evaluation strategy and resource availability.

WORK PLAN SUMMARY

5. 2016 itself is somewhat of a transition year for OEV as it takes up its augmented role including covering oversight, establishment and reporting on the entire evaluation function across WFP in addition to maintaining its responsibility for centralized evaluation. This work plan is hence structured in line with the strategic work streams flowing from the [draft] evaluation policy 2016–2021, illustrated in Figure 1.
6. Over 2016–2018 OEV will:
 - i) launch early in 2016, an evaluation strategy to guide implementation of the new evaluation policy;
 - ii) generate independent evidence for accountability and learning through OEV's programme of centralized evaluations, selected in line with the policy's phased approach to application of coverage norms; priority evidence needs and absorption capacity; and resource availability. Continue the temporary central evaluation series of single operation evaluations for a further year into 2017² at the coverage levels established in 2014;

¹ "Response to the Recommendations of the Summary Report of the Peer Review of the Evaluation Function at the World Food Programme" (WFP/EB.2/2014/6-D/Rev.1).

² Last evaluations commissioned in 2016.

- iii) continue establishing and embedding the enabling framework for decentralized evaluation in line with the evaluation policy;
- iv) contribute to WFP's learning and accountability culture by supporting active use of evaluation in policy and programme design and approval;
- v) engage in the international evaluation system through system-wide evaluations, partnerships and networks; and
- vi) extend the information and reporting systems to enable oversight of the entire evaluation function, centralized and decentralized.

Figure 1: WFP's augmented evaluation function



RESOURCES

7. In 2016, the total resources available to OEV from all funding sources for the entire work plan are USD 9 million. This is the same as in 2015. Within this, the total established staff budget is USD 2.7 million (compared to USD 2.9 million in 2015) and non-staff budget is USD 6.3 million (compared to USD 6.2 million in 2015). The latter represents a 2 percent increase in OEV's cash resources.
8. **PSA:** of these total resources, PSA comprises USD 6.2 million. OEV's base PSA budget has been increased to this figure, compared to USD 5.5 million in 2015 – a 13 percent increase. In practice, OEV's overall budget for 2016 from PSA-related sources increases by only 1.6 percent compared to 2015. This is because, in 2015, OEV received an additional USD 600,000 under a Critical Corporate Initiative for enhancing the evaluation function in line with WFP's response to the 2014 Peer Review of WFP's Evaluation Function. This brought the total OEV budget from PSA-related sources in 2015 to USD 6.1 million.

9. That said, the 2016 increase in OEV's base PSA budget represents a significant step forward towards a surer financial footing for the evaluation function. It raises the starting-point from which future budget allocations will be decided and forms the baseline for tracking future budgets under the new Evaluation Policy.
10. Other sources: in addition, USD 2,837,500 will be made available from the dedicated special account established in 2013, drawing on project resources for delivery of the single operations evaluation series, which is temporarily managed by OEV.
11. To make a firm start to policy implementation, ensuring systematic progression to meet centralized evaluation coverage norms, while also establishing all the elements required for an enhanced evaluation function across WFP, would require significantly more PSA resources than allocated in the order of USD 8 million compared to USD 6.2 million) in 2016. The main factors driving this requirement are:
 - the backlog of evaluations due under the agreed cycle of evaluation of WFP policies;
 - ◊ the desirability of gradually increasing coverage e.g. of policy and country portfolio evaluations, in line with the coverage norms; and
 - ◊ the activities necessary to progress systematically on all the strategic work streams, including decentralized evaluation, function reporting, and enhanced and proactive support to learning from and use of evaluation.
12. In view of the resource constraints in 2016, the work plan makes austere and creative prioritization decisions, and seeks maximum efficiency gains (see paragraph 14 below) in evaluation management and value-added from partnership arrangements. Approximately two thirds of PSA staff and non-staff financial resources is apportioned to centralized evaluations; approximately one-third is dedicated to make essential progress on all the other strategic work streams. To achieve this balance in 2016, reductions in the number of centralized evaluations (first made in 2015) have been continued. They are below recent coverage levels and increase the distance from the norms laid out in the new policy.
13. The work plan outlook for 2017 and 2018 assumes a larger step forward will be taken towards the new evaluation policy target of 0.8 percent of WFP contributions income being dedicated to evaluation – both centralized and decentralized³ – by the end of the life of the Evaluation Policy (2021) from all sources under a Sustainable Financing Mechanism.
14. OEV is committed to keeping evaluation costs to the minimum necessary to provide robust and credible evidence at the right time in an accessible form to help decision makers use it for evidence-based decisions. Efficiencies and economies have been achieved by:
 - i) conducting evaluations jointly or in partnership with others, wherever possible, so that costs are shared (e.g. inter-agency humanitarian evaluations);
 - ii) partially out-sourcing evaluation management, where this can create cost savings, while maintaining quality standards (e.g. operation evaluations; Impact Evaluation series with the International Initiative for Impact Evaluation);
 - iii) use of long-term agreements (LTAs) with a wide range of evaluation service providers;⁴ and
 - iv) creating synergies between evaluations by conducting them in series and producing syntheses to enhance their contribution to knowledge.

³ Recognizing that decentralized evaluations will be funded under budgets of other units, not OEV.

⁴ The LTAs provide multiple advantages, including administrative efficiency gains.

15. In sum: Table 1 provides an overview of OEV's Plan for centralized evaluations in 2016 and provisional outlook for 2017 and 2018. Fourteen core centralized evaluations will be underway in 2016, including 8 continued from 2015⁵ and 6 new starts;⁶ a further 25 operation evaluations temporarily managed by OEV will be underway, comprising 10 continued from 2015 and 15 new starts. The rationale and details of these deliverables are in Section B below. Deliverables for the other strategic work streams are shown in Section C onwards.

2016 DELIVERABLES AND 2017–2018 OUTLOOK

A. Evaluation Strategy

16. Started in 2015, the evaluation strategy will be one of the earliest deliverables completed under the 2016 work plan. It is intended as a bridge between the evaluation policy and WFP's annual Management Plans. The strategy will elaborate the phasing, implementation arrangements and steps required for the achievement of the policy's intended outcomes and purpose, including progressive application across WFP of principles and coverage norms; capacities and resourcing; roles and responsibilities; quality assessment and reporting.

B. Centralized Evaluations

17. OEV's centrally-managed evaluations inform all stakeholders of the relevance, effectiveness, impact and sustainability of WFP's policies, strategies, operations and activities, and the efficiency of their implementation. There are two strands, namely: i) evaluations of policies, global strategies and programmes, humanitarian emergency (Level 3) responses, country portfolios, and the impact of WFP activities; and ii) the temporary single operations evaluations series using an out-sourced management model.
18. The programme of evaluations for 2016–2018 has been selected and prioritized to maximize relevance to WFP's dynamic policy and programming context. In line with the WFP Management Plan 2016–2018's six focus areas for continued organizational strengthening,⁷ it is designed to generate timely and pertinent evidence to support evidence-based decision making. Several of the planned evaluations and series specifically contribute evidence on national capacity development, nutrition capabilities, and/or strategic partnerships. Through the strategic work streams described below, OEV itself is forging new strategic evaluation partnerships, enhancing its input to WFP policy and operational decision making and taking further steps for efficiency gains in the evaluation processes.
19. Reflecting the unprecedented number of Level 3 emergencies in 2014, the category of humanitarian emergency Level 3 response evaluations, initiated in 2014, will continue. Following successful tests of the inter-agency humanitarian evaluation (IAHE), embedded in the IASC Humanitarian Programme Cycle requirements, all Level 3 responses will be evaluated either by an IAHE or by OEV in a separate evaluation of WFP's response.

⁵ Including the series of 4 Impact Evaluations of Moderate and Acute Malnutrition under a new evaluation partnership. The partnership was under early negotiation at the time of writing the work plan 2015 and therefore not included in the count of 6 new starts shown in that Plan.

⁶ In 2015, 7 completions were planned and 10 new starts (see previous footnote); in 2014, 9 completions and 8 new starts were planned.

⁷ Described in "Strategic Utilization of WFP's PSA Equalization Account" (WFP/EB.A/2015/6-D/1), and WFP's Management Plan 2016-2018, Critical Corporate Initiatives.

Decisions are made on a case by case basis. Emergency responses below Level 3 will be considered under the selection process for operations evaluations to ensure optimum coverage. In 2016, the evaluation of WFP's regional response to the Ebola crisis will be completed as a separate WFP evaluation.

20. The norm for evaluation of WFP's policies is set by "WFP Policy Formulation" agreed by the Board in 2011.⁸ Application of this approach for all policies approved after 2011 requires evaluation four to six years after start of implementation to contribute evaluation evidence and learning into WFP's policy cycle. Consistent with this and resource availability, in 2016 evaluations of the "Humanitarian Protection Policy" (2012) and of "WFP Corporate Partnership Strategy (2014–2017)"⁹ will commence. In addition, the evaluation of "WFP's Capacity Development Policy" (2009) will be completed in 2016. An evaluation of the HIV/AIDS Policy is indicated in the outlook for policy evaluations in 2017 and, in 2018, evaluations of the "Update to WFP's Safety Nets Policy" (2012), "Revised School Feeding Policy" (2013) and "Policy on Peace Building in Transition Settings" (2013).
21. For policies approved more than six years ago, evaluation either of the policy itself, or of the theme addressed by the policy is considered, based on the criterion of continuing relevance to WFP's work, or potential to contribute to new policy development. In 2016, OEV plans to commence an evaluation of "WFP's Role in Humanitarian Action", covering three such older policies: "Humanitarian Principles" (2004), "Humanitarian Access and its Implications for WFP" (2006); and "WFP's Role in the Humanitarian Assistance System" (2010). Conceptualization will begin after the World Humanitarian Summit (May 2016) to take into account WFP's latest position papers on the issues as well as the summit outcomes, intended to contribute evidence into renewed policy commitment by WFP. Other policy evaluations may be added depending on resources and priorities set by the forthcoming evaluation strategy.
22. Strategic evaluations focus on strategies, systemic or corporate issues and/or programmes and initiatives with global or regional coverage. OEV plans and priorities have been updated to reflect latest developments on renewal of WFP's Strategic Plan. No new strategic evaluations will start in 2016. Instead, plans for strategic evaluations from 2017 onwards will be finalized after preparation of WFP's next Strategic Plan, aligning evaluation plans with the agency's Strategic Plan and evaluating progress on the QCPR within that framework. Plans for future strategic evaluations will also be informed by the Evaluability Assessment¹⁰ of WFP's Strategic Plan 2014–2017 (EASP), to be completed early in 2016. In addition, this exercise intends to help inform preparation of the next Strategic Plan and accompanying the Strategic Results Framework. Accordingly, it will take a forward-looking perspective on WFP's expected contributions to Sustainable Development Goal 2 "End Hunger, Achieve Food Security and Improved Nutrition and Promote Sustainable Agriculture"¹¹ and related strategic areas of interest.
23. Looking ahead, the full future plan of strategic evaluations will depend on the results of the EASP. That said, it is likely that a future series of strategic evaluations will include elements related to managing in the increasingly crisis-prone, complex, crowded and

⁸ WFP/EB.A/2011/5-B.

⁹ This document is part of WFP's Policy Compendium.

¹⁰ Evaluability assessments assess the extent to which reliable and credible evaluation is possible, considering: clarity and rationality of design (objectives, targets and indicators); demand from stakeholders; adequacy of indicators and relevant data, and provides advice on how limitations can be overcome/reduced.

¹¹ A Rome-based agency Year of Evaluation seminar in late 2015 will consider issues associated with evaluating RBA contributions to SDG2.

cost-conscious context in which WFP works, in which humanitarian and development dimensions are inter-connected and require collaborative dynamic and flexible responses. Noting the suite of organizational change initiatives scheduled for completion in 2016 and undertaken in association with the Strategic Plan (2014–2017) to increase WFP’s efficiency and effectiveness, a strategic evaluation “Managing Organizational Change” is planned for 2017.

24. The strategic evaluation of WFP’s work on resilience, previously planned for 2016, will be replaced in due course by an evaluation of “Policy on Building Resilience for Food Security and Nutrition”, approved in 2015.¹²
25. Providing evidence of strategic positioning performance and results of all WFP operations and activities over a 3–5 year period, country portfolio evaluations (CPEs) support WFP’s renewed focus on embedding a strategic “portfolio” approach to its engagement at country level. They are an accountability instrument and a learning tool to inform future country strategy.
26. After systematic selection of countries eligible for CPE,¹³ the final criterion determining evaluation planning is “timeliness” to contribute evidence to country office (CO) strategic and operational planning, aligning WFP Strategic Plan, United Nations Development Assistance Framework (UNDAF) and other United Nations coordination processes with national needs and priorities. These processes are not entirely within WFP’s control. For this reason, OEV’s CPE planning is flexible and the countries named below are indicative.
27. Under the evaluation policy 2016–2021 WFP aims to increase coverage progressively to 7 or 8 CPE’s annually. With resource constraints in 2016, priority is given to starting CPE’s in Sri Lanka and Cameroon (to be confirmed) and to completing CPE’s in the Islamic Republic of Mauritania, Burundi and Iraq (started in 2015).
28. The centrally managed temporary series of single operations evaluations, begun in 2013, will continue through 2016. In 2016, 10 operations evaluations started in 2015 will be completed and, further 15 will begin. This enables continuity of coverage through 2016, while establishment of WFP’s decentralized evaluation function is progressed. Further plans for this series will be developed in accordance with the evaluation strategy and aligned with WFP’s evolving performance management and project cycle management systems, and associated strategies. Since single operations evaluations are published but not presented to the Board, a synthesis of completed operations evaluations will continue to be prepared for the Board in 2016 and 2017.
29. The multi-country series of impact evaluations of moderate acute malnutrition, started in 2015, will continue through 2016 and 2017, culminating with a synthesis of the series. Building on its previous experience with three series of impact evaluations,¹⁴ OEV is working in a strategic global partnership with the International Initiative for Impact Evaluation (3ie) for this series. This enables increased coverage by partnering with additional specialized expertise for the conduct and management of credible, quality impact evaluations, meeting the particular methodological challenges of humanitarian contexts and of this topic in particular. In this case a more experimental evaluation approach is being used over 2 years with collection of baseline data integrated into the evaluation process.

¹² WFP/EB.A/2015/5-C.

¹³ Based on criteria such as portfolio size; programming profile; regional balance; and presence of recent or on-going evaluation coverage, especially by operation evaluations or IAHE.

¹⁴ On school feeding; on the contribution of food assistance to durable solutions in protracted refugee situations; and the impact of food for assets on livelihoods resilience.

TABLE 1: CENTRALIZED EVALUATION PLAN 2016 AND OUTLOOK 2017 AND 2018
Phased progression towards full coverage

Type	2016 (Board session)	2017	2018
Policy	<p><i>Continued from 2015:</i></p> <ul style="list-style-type: none"> Capacity Development (2/16) <p><i>New starts:</i></p> <ul style="list-style-type: none"> WFP's role in Humanitarian Action Humanitarian Protection Corporate Partnerships Strategy 	<p><i>Continued from 2016:</i></p> <ul style="list-style-type: none"> WFP's Role in Humanitarian Action (1/17) Protection (A/17) Corporate Partnerships Strategy (A/17) <p><i>New starts:</i></p> <ul style="list-style-type: none"> HIV/AIDS 	<p><i>Continued from 2017:</i></p> <ul style="list-style-type: none"> HIV/AIDS <p><i>New starts:</i></p> <ul style="list-style-type: none"> Safety Nets Update Revised School Feeding Peace Building in Transition Settings
Strategic	<p><i>Continued from 2015:</i></p> <ul style="list-style-type: none"> None <p><i>New starts:</i></p> <ul style="list-style-type: none"> None 	<p><i>Continued from 2016:</i></p> <p>None</p> <p><i>New Starts:</i></p> <ul style="list-style-type: none"> Managing Organizational Change Others too to be decided on basis of WFP's next Strategic Plan and evaluability assessment of Strategic Plan 	<p><i>New starts:</i></p> <ul style="list-style-type: none"> As 2017
Country portfolio	<p><i>Continued from 2015:</i></p> <ul style="list-style-type: none"> Islamic Republic of Mauritania (A/16) Burundi (2/16) Iraq (2/16) <p><i>New starts:</i></p> <ul style="list-style-type: none"> Cameroon (tbc) Sri Lanka 	<p><i>Continued from 2016:</i></p> <ul style="list-style-type: none"> Cameroon Sri Lanka <p><i>New starts: (tbc)</i></p> <ul style="list-style-type: none"> Country 1 Country 2 Country 3 Country 4 	<p><i>Continued from 2016:</i></p> <ul style="list-style-type: none"> tbd <p><i>New starts: (tbc)</i></p> <ul style="list-style-type: none"> Country 1 Country 2 Country 3 Country 4 Country 5 Country 6*
Humanitarian emergency L3 response	<p><i>Continued from 2015:</i> None</p> <p><i>New starts:</i></p> <ul style="list-style-type: none"> WFP's Ebola Crisis Response: Guinea, Liberia and Sierra Leone 	<p><i>Continued from 2016:</i></p> <ul style="list-style-type: none"> WFP's Ebola Crisis Response: Guinea, Liberia and Sierra Leone <p><i>New starts:</i></p> <p>Tbd by context: assume 2</p>	<p>Tbd by context</p> <p>Assume 2</p>
Impact evaluations	<p><i>Continued from 2015:</i></p> <p>Moderate and Acute Malnutrition in: Chad, Mali, Niger, Sudan (tbc)</p>	<p><i>Continued from 2016:</i></p> <p>Moderate and Acute Malnutrition in: Chad, Mali, Niger, Sudan (2/17)</p>	<p>To be defined</p>
Single operations (excluding L3)	<p><i>Continued from 2015:</i> 10</p> <p><i>New Starts:</i> 15</p>	<p><i>Continued from 2016:</i></p> <p>Completion of series.</p>	
Evaluation syntheses	<ul style="list-style-type: none"> Annual Evaluation Report 2015 (A/16) Single-operation evaluations synthesis 2015/16 (2/16) 	<ul style="list-style-type: none"> Annual Evaluation Report 2016 – expanded (A/17) Single-operation evaluations synthesis 2016/17 (2/17) IE MAM series (2/17) 	<ul style="list-style-type: none"> Annual Evaluation Report 2017 – expanded (A/18)

* Number to be determined but progressing towards the coverage norms in the evaluation policy.

C. Strengthening the Decentralized Evaluation Function

30. WFP accorded priority for investment in 2015 and 2016 first to strengthening monitoring, while maintaining WFP's high-performing central evaluation function and putting in place the key elements of an enabling framework for decentralized evaluation. In line with the new evaluation policy, figure 2 depicts the core elements of the decentralized evaluation function, which will be progressively operationalized over the next three years, 2016 to 2018 (subject to the evaluation strategy and resource availability). While the decentralized evaluation function will be operationalized across WFP, OEV has a lead role in developing, in consultation with colleagues from other Headquarter divisions, regional offices and country offices, its core systemic elements. During 2016 within OEV, close interaction with the strategic work streams on learning and use and on evaluation function reporting will also be critically important.
31. Priorities for 2016 will be to:
- communicate the implications of the evaluation policy for decentralized evaluations at all levels of the organization through proactive engagement with colleagues in regional bureaux and country offices;
 - pilot the draft guidance for decentralized evaluation and develop it further.¹⁵ This will include continued punctual technical advice to colleagues piloting the guidance, and development of an external review mechanism of draft terms of reference (TOR), inception and evaluation reports;
 - design an independent post hoc quality assessment for decentralized evaluations,¹⁶ which will also be applied to centralized evaluations;
 - design a comprehensive learning journey on decentralized evaluations;
 - develop job descriptions and recruit regional evaluation advisors to be established in 2017; and
 - support identification of a sustainable financing mechanism for decentralized evaluations.
32. In the outlook for 2017, OEV expects that each regional bureau will be creating a new position of regional evaluation adviser in line with the evaluation policy.

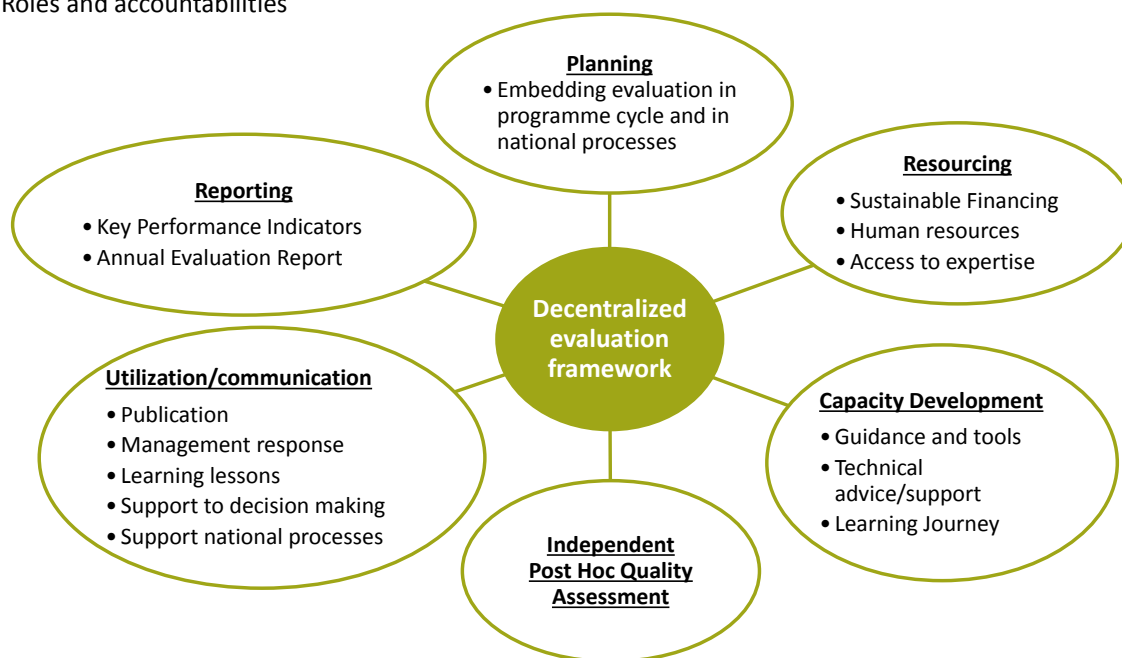
¹⁵ The draft guidance was designed in 2015 jointly with the Performance Management and Monitoring Division's guidance on reviews.

¹⁶ Originally planned for 2015, it was postponed to 2016 to follow approval of the policy.

Figure 2: Core elements of the decentralized evaluation function

Normative framework

- Evaluation policy/strategy
- Norms and standards
- Coverage norms
- Roles and accountabilities



D. Promoting Learning and Use of Evaluation

33. WFP's [draft] evaluation policy reaffirms the importance of ensuring that evaluations are useful to decision-makers and stakeholders, that they stimulate *learning and use* to improve policies, strategies, programmes and operational decision-making and thus support WFP in meeting its accountability requirements.
34. Considering the resource limitations and the need for phased development of the function towards the policy's outcomes, in 2016, priorities will be:
 - enhancing learning from evaluation processes and the use of evaluation evidence for programme, policy, planning and implementation, by systematically bringing evaluation evidence into WFP's Strategic Programme Review Process and by conducting evaluation learning workshops, where resources permit;
 - completing the upgrade of WFP's Evaluation Intranet and Internet pages (started in 2015) to facilitate more effective sharing of evaluation information and evidence, and to increase accessibility of evidence from all WFP evaluations (centralized and decentralized) to internal and external users;
 - actively communicating to WFP staff and stakeholders about the evaluation policy, evaluation strategy; and
 - continuing to plan and conduct evaluations with the clear intent to use their results, undertaking evaluations in a timely way to inform decision-making processes.

E. Engagement in the International Evaluation System

35. OEV will continue its engagement in the international evaluation system, focusing on where it can add greatest value and of most relevance to WFP's work. Noting the particular opportunities offered by the World Humanitarian Summit (WHS), the 2015 Sustainable Development Goals (SDGs) and the International Year of Evaluation, in 2016 OEV will:
- Continue to participate in the Inter Agency Humanitarian Evaluation arrangement under the IASC Humanitarian Programme Cycle.
 - Chair the United Nations Evaluation Group's (UNEG) work to ensure that evaluation informs United Nations system-wide initiatives and emerging demands, including through the Independent System-Wide Evaluation mechanism, and the United Nations System-Wide Action Plan on Gender Equality. OEV will also lead UNEG's consideration of the implications for evaluation of the SDGs and efforts to strengthen UNEG's engagement on humanitarian evaluation issues.
 - Enhance collaboration among evaluation offices of the Rome-based agencies, building on: the 2015 joint seminar on preparing to evaluate Sustainable Development Goal 2; joint evaluations, e.g. the food security cluster in 2014, the REACH initiative in 2015, and advice on the decentralized evaluation of the committee on food security; and, joint learning and capacity-building initiatives e.g. on gender, humanitarian evaluation begun in 2014–2015.
 - Contribute to other relevant UNEG work streams on decentralized evaluation, norms and standards, professionalization, peer review, knowledge management and use of evaluation, partnerships and evaluation capacity development in line with the 2014 resolution on national evaluation capacity.
 - Continue to contribute to and collaborate with other international professional networks.¹⁷
 - Continue to build and test the strategic partnership with the 3ie under its thematic window on humanitarian evaluation.

¹⁷ e.g. The Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP), on which OEV serves as a steering group member; impact evaluation networks, such as the Network of Networks on Impact Evaluation; and professional evaluation associations, such as the American and European Evaluation Associations, and the International Development Evaluation Association (IDEAS).

F. Evaluation Function Reporting

36. In the evaluation strategy, OEV will also lay out the KPIs and associated information and reporting systems for WFP's central and decentralized evaluation function in line with the framework set in the [draft] policy itself. OEV will report annually on these to the Board to support its oversight of WFP's evaluation function, commencing 2017.
37. The KPIs are being developed within the six groupings embedded in the [draft] evaluation policy 2016–2021. To monitor and report on these requires extension of WFP's information and reporting systems. Building on the foundations laid in 2015, the priority activities for 2016 will be:
- collecting data on a core set of indicators, available from existing information and reporting systems;
 - reporting on these in a re-designed Annual Evaluation Report (AER) 2016 (EB.A/17);
 - expanding the indicator compendium designed in 2015;
 - drafting guidance for data collection of KPIs; and
 - design of a purpose-built web-based platform and dashboard for KPI data collection for decentralized and centralized evaluation with connections to other corporate platforms and systems – to be developed over 2017 and 2018.

ANNEX VI

TERMINOLOGY

As far as possible, common United Nations terminology for budget preparation has been used in this document. WFP-specific terms and definitions have been used where necessary.

Account

A formal record of an asset, liability, revenue or expense for which the effects of transactions are indicated in terms of money or other unit of measurement.

Annual Performance Report

The main accountability and learning tool for WFP and a primary oversight mechanism for the Board and donors. The APR reflects WFP's results-based management practices and emphasizes the results chain of inputs, outputs, outcomes, processes, challenges and learning. It draws on WFP's accounting and reporting systems, and on consultation with divisions, technical units, regional bureaux, country offices and partners.

Appropriation

The amount approved by the Board for purposes specified in the PSA budget against which obligations up to the amount approved may be incurred for those purposes.

Appropriation line

The largest subdivision of the PSA budget, within which the Executive Director is authorized to make transfers without prior approval of the Board.

Beneficiaries

A targeted person provided with WFP food assistance under at least one WFP intervention at any time during a given reporting period.

Board

The Executive Board of WFP and its predecessors.

Capital Budget Facility

A revolving fund to enable WFP to implement large-scale initiatives that improve efficiency by reducing costs in the long term.

Contribution

A donation of appropriate commodities, non-food items, acceptable services or cash made in accordance with procedures set out in WFP's Financial Regulations. A contribution may be multilateral, directed multilateral or bilateral.

Critical corporate initiatives

Non-recurring investments funded by allocations from the PSA Equalization Account to strengthen WFP's programming, operational and administrative capacity.

Directed multilateral contribution

A contribution, other than a response to an appeal made by WFP for a specific emergency operation, that a donor requests WFP to direct to a specific activity or activities initiated by WFP or to a specific country programme or country programmes.

Direct support cost

A cost that can be directly linked with the provision of support to an operation and that would not be incurred should that activity cease.

Executive Director

The Executive Director of the World Food Programme, or the official to whom the Executive Director has delegated authority and responsibility for the matter in question.

Financial Regulations

Regulations adopted pursuant to General Regulations that govern the financial management of the WFP Fund. The Board may, in exceptional circumstances, grant exemptions from these Financial Regulations.

Full-cost recovery

The recovery of operational costs, direct support costs and indirect support costs in full.

General Fund

The accounting entity established for recording, under separate accounts, indirect support cost recoveries, miscellaneous income, operational reserve and contributions received that are not designated to a specific programme category, project or bilateral project.

Global Commodity Management Facility

A facility that enables WFP to buy food on the basis of estimated regional needs and funding forecasts with a view to exploiting favourable market conditions and reducing the time required to deliver food to beneficiaries.

Indirect support costs

Costs that support the execution of projects and activities but that cannot be directly linked to their implementation.

Management Plan

The three-year comprehensive plan of work approved by the Board each year on a rolling basis, inclusive of planned outcomes and indicators of achievement, together with the annual WFP budget.

Multilateral contribution

A contribution, for which WFP determines the country programme or WFP activities for which the contribution will be used and how it will be used, or a contribution made in response to a broad-based appeal made for which WFP determines, within the scope of the broad-based appeal, the country programme or WFP activities in which the contribution will be used and how it will be used, and for which the donor will accept reports submitted to the Board as sufficient to meet the requirements of the donor.

Operational costs

Any costs of WFP projects and activities, other than direct support costs or indirect support costs.

Operational requirements

All direct operational needs and direct support costs related to approved projects and their logical extensions.

Programme category

A classification of WFP activities as established in accordance with the General Rules.

Programme of work

An appeal for resources based on needs assessed in collaboration with governments and other partners. The programme of work includes operational requirements and ISC.

Programme Support and Administrative budget

The portion of the WFP budget that pertains to providing indirect support to WFP's activities.

Project

A separately identified undertaking within a programme category.

Provisional prioritized plan of work

Sets out the utilization of anticipated funding on the basis of project funding forecasts.

Ration

A ration is the food, cash or voucher equivalent provided daily for a beneficiary in a targeted group; it is expressed as the weight in grams of each food type, and varies in size according to needs and available funding.

Resource Based Planning

A standard approach for prioritizing and adjusting the project plan based on projected resource levels.

Special account

An account established by the Executive Director for a special contribution, or for monies earmarked for specific activities, the balance of which may be brought forward to the succeeding financial period.

Strategic reallocation

The budget allocations resulting from realignment of the PSA budget to advance corporate priorities, deliver value for money and support recurring medium-term investments.

Trust fund

An identifiable subdivision of the WFP Fund, established by the Executive Director in order to account for a special contribution, the purpose, scope and reporting procedures of which have been agreed with the donor.

Value for money

WFP defines value for money as “getting the best results for our beneficiaries by wisely using our resources” and seeks to achieve the optimal balance between economy, efficiency and effectiveness.

WFP budget

The budget component of the Management Plan, approved each year indicating estimated resources and expenditures for programmes, projects and activities, including a Programme Support and Administrative budget.

Working Capital Financing Facility

An internal advance financing mechanism whose main objectives are to: i) maximize the utilization of project resources; and ii) improve the timely availability of food. The WCFF allows projects to receive advance funding pending confirmation of forecast contributions, within established risk-management parameters.

ACRONYMS USED IN THE DOCUMENT

AED	Assistant Executive Director
APR	Annual Performance Report
CBF	Capital Budgeting Facility
CBT	cash-based transfer
CD&A	capacity development and augmentation
CFA	Committee on Food Aid Policies and Programmes
CFS	Committee on World Food Security
COMET	country office monitoring and evaluation tool
CP	country programme
CPE	country portfolio evaluation
DED	Deputy Executive Director
DEV	development project
DOC	direct operational costs
DRC	Democratic Republic of the Congo
DSC	direct support costs
EASP	Evaluability Assessment of WFP's Strategic Plan 2014–2017
ED	Executive Director
EMOP	emergency operation
FAO	Food and Agriculture Organization of the United Nations
FEWS NET	Famine Early Warning Systems Network
FFA	food assistance for assets
FFR	Financial Framework Review
FFT	food assistance for training
FoodSECuRE	Food Security Climate Resilience Facility
GCC	Gulf Cooperation Council
GIS	geographic information system
GVLVLP	Global Vehicle Leasing Programme
IAHE	inter-agency humanitarian evaluation
IASC	Inter-Agency Standing Committee
IDP	internally displaced person
IFAD	International Fund for Agricultural Development
IPSAS	International Public Sector Accounting Standards

IRA	Immediate Response Account
ISC	indirect support costs
IT	information technology
KPI	key performance indicator
LESS	Logistics Execution Support System
LTA	long-term agreement
LTSH	landside transport, storage and handling
M&E	monitoring and evaluation
MRD	Management Result Dimension
mVAM	mobile vulnerability analysis and mapping
NGO	non-governmental organization
ODOC	other direct operational costs
OECD	Organisation for Economic Co-operation and Development
OEV	Office of Evaluation
OS	Operations Services Department
P4P	Purchase for Progress
PG	Partnership Governance and Advocacy Department
PRRO	protracted relief and recovery operation
PSA	Programme Support and Administrative budget
QCPR	Quadrennial Comprehensive Policy Review
R4	Rural Resilience Initiative
RBB	Bangkok Regional Bureau (Asia)
RBC	Cairo Regional Bureau (Middle East, North Africa, Eastern Europe and Central Asia)
RBD	Dakar Regional Bureau (West Africa)
RBJ	Johannesburg Regional Bureau (Southern Africa)
RBN	Nairobi Regional Bureau (East and Central Africa)
RBP	Panama Regional Bureau (Latin America and the Caribbean)
REACH	United Nations Renewed Efforts Against Child Hunger and Undernutrition
RM	Resource Management Department
SDG	Sustainable Development Goal
SO	special operation
SRAC	Strategic Resource Allocation Committee

SUN	Scaling Up Nutrition initiative
TB	tuberculosis
UNDSS	United Nations Department of Safety and Security
UNEG	United Nations Evaluation Group
UNHCR	Office of the United Nations High Commissioner for Refugees
UNHRD	United Nations Humanitarian Response Depot
UNICEF	United Nations Children's Fund
UN-SWAP	United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women