



Chief Financial Officer Division (CFO)

WFP Management Plan (2026-2028)

Executive Board Second Regular Session, Item 5 a)

18 November 2025



**World Food
Programme**

SAVING
LIVES
CHANGING
LIVES

Key Elements included in the Management Plan



For noting

Operational requirements - USD 13 billion to assist **110 million beneficiaries** worldwide

Contribution forecast - Funding level of **USD 6.4 billion**

Provisional implementation plan - Estimated at **USD 7.7 billion** to assist **94 million beneficiaries** worldwide

Financial Regulations - Proposed amendments to WFP Financial Regulations, which will be submitted for approval in 2026

Workforce Management – no allocation required - Repurposing of up to USD 97.5 million of the Employee Benefit Fund surplus to support workforce management costs

Key Elements included in the Management Plan



For EB's approval

PSA budget - of **USD 380 million**

ED's authorization - to adjust the PSA budget by **increasing it up to 2%** of an increase in the contribution forecast; and **reduce it by up to 10%** to implement cost-saving measures

PSAEA - to fund any shortfall between ISC income and PSA expenditures

ISC rate - a standard ISC rate at **6.5 percent** and at **4 percent** for exceptions previously approved by the Board

Proposed use of PSA Equalization Account and unearmarked General Fund



For EB's approval

PSA Equalization Account

USD 60 million - CCI for digital business transformation plan

USD 10 million - CCI on global shared services strategy

USD 8 million - to replenish the Wellness special account

Unearmarked portion of the General Fund

USD 25 million - for the Immediate Response Account

USD 25 million - for the Country Office Safety Net

USD 22 million - to replenish the EDMF

USD 20 million - for the Individual Fundraising Model

Key Elements included in the Management Plan



For EB's approval

IRA resourcing target level – USD 400 million

Non - traditional donors - Classification of specific vertical funds as non-traditional donors

Evaluation function workplan and priorities for 2026 - 2028



THANK YOU



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