

ANNEX II-D: EXPENDITURE PER BENEFICIARY ANALYSIS¹

Definitions and methodology

1. The expenditure per beneficiary indicator measures the average cost of assisting each tier ¹² beneficiary who benefits from direct food, CBTs and/or commodity vouchers provided by WFP to improve their food security or nutrition status.
2. The two metrics developed for this indicator show the daily and the annual expenditures per beneficiary. The daily expenditure per beneficiary is calculated by dividing the total expenditure by the total number of daily transfers corresponding to that expenditure. The total number of daily transfers is calculated by multiplying the number of days for which assistance is provided by the number of beneficiaries as recorded in distribution reports. Annual expenditure per beneficiary is calculated by dividing the total annual expenditure by the total number of beneficiaries receiving assistance through one or more WFP programmes during the year. A longer duration of assistance provision may increase the annual expenditure per beneficiary without affecting the daily expenditure. By contrast, a ration cut affects the daily expenditures per beneficiary and may also affect the annual expenditures per beneficiary.

Results for 2024

3. Actual expenditures per beneficiary recorded in 2024 were lower than the planned expenditures per beneficiary, as shown in table 1, as a result of a lower daily expenditure per beneficiary for CBTs. This change was reflected in the budget revisions made since the management plan for 2024–2026 was adopted in November 2023.

TABLE 1: DAILY PLANNED AND ACTUAL EXPENDITURES PER BENEFICIARY, 2024		
Modality	Planned*	Actual
Food	0.42	0.42
CBTs	0.63	0.51
Commodity vouchers	0.43	0.46
Total	0.49	0.45

* From [WFP management plan \(2024–2026\)](#) (WFP/EB.2/2023/5-A/1), table 3.8.

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

² Tier 1 beneficiaries are those who benefit from direct transfers from WFP.

4. In 2024, WFP's total direct expenditures decreased by 21 percent compared with 2023, from USD 10.6 billion to USD 8.4 billion, and the number of beneficiaries decreased by 18 percent, from 152 million to 124 million. The annual expenditure per beneficiary increased from USD 50 in 2023 to USD 51 in 2024, while the expenditure per beneficiary per assistance day – the daily expenditure per beneficiary – increased from USD 0.42 to USD 0.45. The variations in these key indicators are shown in table 2.

TABLE 2: VARIATIONS IN BENEFICIARY NUMBERS, TOTAL EXPENDITURES AND DAILY EXPENDITURE PER BENEFICIARY, 2023–2024		
Indicator	2023 value	2024 value
Total beneficiaries	152 million	124million
Total expenditures	USD 10.6 billion	USD 8.4 billion
Annual expenditure per beneficiary	USD 50	USD 51
Daily expenditure per beneficiary	USD 0.42	USD 0.45

Analysis and interpretation

5. Between 2023 and 2024, the number of beneficiaries receiving food decreased by 19 percent, from 100.6 million to 81 million, while the volume of food distributed decreased by 32 percent, from 3.7 million mt to 2.5 million mt. Over the same period, the number of beneficiaries receiving CBTs decreased by 21 percent, from 51.6 million to 41 million, and the number of beneficiaries receiving commodity vouchers increased slightly, by 2 percent, from 5.8 million to 5.9 million. However, the corresponding transfer value of CBTs decreased by 29 percent, from USD 2.8 billion to USD 2 billion, while the transfer value of commodity vouchers increased by 7 percent, from USD 137 million to USD 146 million. To mitigate the impact of ongoing funding gaps and other operational constraints, WFP reprioritized its assistance, including by targeting the most vulnerable people, reducing ration sizes, shortening the duration of assistance provision, or changing assistance modalities, based on conditions in the country and operational realities.
6. The daily expenditure per beneficiary for the food modality was better aligned with the management plan for 2024–2026 in 2024, with USD 0.42 for both planned and actual expenditures, than it was with the management plan for 2023–2025 in 2023, with USD 0.38 for planned expenditure and USD 0.36 for actual. For CBTs and commodity vouchers, in 2024, the actual daily expenditure per beneficiary of USD.50 was lower than the planned expenditure of USD 0.60 in the management plan for 2024–2026, whereas the actual expenditure of USD 0.55 in 2023 was more closely aligned with the planned USD 0.60.
7. For unconditional resource transfers, which represent WFP's largest programme area, the daily value of assistance per beneficiary for the food modality increased in 2024, from USD 0.32 in 2023, to USD 0.40, but both the planned and actual duration of assistance provision decreased. For CBTs and commodity vouchers, the daily cost of the transfer per beneficiary decreased slightly, from USD 0.49 to USD 0.43, but both the planned and the actual duration of assistance provision were longer than in 2023.

8. The total annual cost per beneficiary in 2024 increased very slightly, from USD 50 to USD 51. These figures include all WFP costs, such as those for the food and CBTs provided to direct beneficiaries, but also the costs of capacity strengthening initiatives and service delivery, which often do not have direct beneficiaries, and the related fixed costs. It is worth noting that capacity strengthening initiatives and service delivery increased as a proportion of total WFP expenditure in 2024, while WFP's total expenditures decreased by 16 percent, which was in line with the decrease in total beneficiaries reached, of 18 percent.
9. Table 3 presents the daily average expenditures per beneficiary, table 4 the annual average expenditures per beneficiary, and table 5 the daily assistance values in the largest WFP programme areas. Activities in the remaining programme areas are implemented primarily through capacity strengthening initiatives and service delivery, with limited use of direct transfers for tier 1 beneficiaries.
10. The duration of assistance provision is an important dimension of the intensity of the assistance. The other key dimension of intensity is the daily value of assistance, reported in table 5. The number of beneficiaries reported in this annual performance report also influences the intensity of assistance. The duration of assistance provision planned for each programme area is based on the programme design and CSP objectives. For instance, the duration of school-based programmes will typically correspond to the average duration of the school year in each of the countries where such programmes are being implemented, while activities in seasonal or resilience-focused programme areas will often provide assistance for a shorter period. During implementation, factors such as access constraints, funding gaps, or the closure of distribution points may reduce the actual duration of assistance provision.
11. Table 6 indicates the average number of assistance days per beneficiary by programme area. Analysis of the duration of assistance provision helps to clarify the link between the daily cost per beneficiary and the annual cost per beneficiary. For example, for unconditional resource transfers, although the daily cost per beneficiary is in line with the global average of USD 0.42, the corresponding annual cost per beneficiary is the highest among all types of activity, as this is the programme area that delivers assistance on the greatest number of days, on average. In 2024, the average duration of assistance provision decreased by 6 percent for unconditional transfers and malnutrition prevention activities, while increasing by 4 percent for malnutrition treatment and by 2 percent for school-based programmes.

TABLE 3: DAILY AVERAGE EXPENDITURES PER BENEFICIARY FOR FOOD TRANSFERS, CBTs AND COMMODITY VOUCHERS, 2024

Programme area*	Food		CBTs		Commodity vouchers		All modalities	
	Number of daily transfers	Daily expenditure per beneficiary (USD)	Number of daily transfers	Daily expenditure per beneficiary (USD)	Number of daily transfers	Daily expenditure per beneficiary (USD)	Number of daily transfers	Daily expenditure per beneficiary (USD)
Action to protect against climate shocks	18 000 582	0.51	180 645 107	0.19	3 966 000	0.40	202 611 689	0.22
Asset creation and livelihoods	71 569 892	0.58	361 671 403	0.55	127 800	1.86	433 369 095	0.55
Malnutrition prevention programmes	1 074 279 755	0.33	117 319 719	0.45	-	-	1 191 599 474	0.35
Malnutrition treatment programmes	1 163 251 253	0.49	3 646 623	0.86	627 840	0.55	1 167 525 716	0.49
School-based programmes	2 105 985 347	0.17	223 937 895	0.33	239 945 456	0.40	2 569 868 698	0.21
Unconditional resource transfers	5 986 923 183	0.51	4 352 725 988	0.53	187 542 962	0.54	10 527 192 133	0.51
Total	10 420 010 012	0.42	5 239 946 736	0.51	432 210 057	0.46	16 092 166 805	0.45

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

TABLE 4: ANNUAL AVERAGE EXPENDITURES PER BENEFICIARY* FOR FOOD TRANSFERS, CBTs AND COMMODITY VOUCHERS, 2024

Programme area	Food		CBTs		Commodity vouchers		All modalities	
	Number of beneficiaries*	Annual expenditure per beneficiary (USD)	Number of beneficiaries	Annual expenditure per beneficiary (USD)	Number of beneficiaries	Annual expenditure per beneficiary (USD)	Number of beneficiaries	Annual expenditure per beneficiary (USD)
Action to protect against climate shocks	387 444	24	3 686 074	9	46 635	34	4 120 153	11
Asset creation and livelihoods	976 482	43	4 495 876	44	5 760	41	5 478 118	44
Malnutrition prevention programmes	11 445 324	31	951 472	56	9 065	43	12 405 861	33
Malnutrition treatment programmes	13 382 930	42	70 034	45	10 464	33	13 463 428	42
School-based programmes	16 985 004	21	2 989 603	25	3 159 318	30	23 133 925	23
Unconditional resource transfers	49 983 803	61	31 185 691	73	2 751 079	37	83 920 573	65
Total*	93 160 987	47	43 378 750	61	5 982 321	34	142 522 058	51

* The totals shown in this column include the overlaps that occur when a single beneficiary receives assistance through more than one WFP programme or transfer modality. In 2024, WFP provided assistance to 124 million beneficiaries, some of whom were reached through multiple programmes in various programme areas.

TABLE 5: DAILY VALUES OF ASSISTANCE, 2024*

Programme area	Food				CBTs and commodity vouchers			
	Average daily transfer value (USD)	Average daily transfer costs (USD)	Total expenditures per beneficiary	Value of assistance as a % of expenditures per beneficiary (%)**	Average daily transfer value (USD)	Average daily transfer costs (USD)	Total expenditures per beneficiary	Value of assistance as a % of expenditures per beneficiary (%)**
Action to protect against climate shocks	0.29	0.14	0.51	83	0.15	0.01	0.20	82
Asset creation and livelihoods	0.21	0.24	0.58	77	0.37	0.06	0.55	78
Malnutrition prevention programmes	0.20	0.07	0.33	82	0.35	0.03	0.46	84
Malnutrition treatment programmes	0.27	0.13	0.49	81	0.53	0.11	0.82	78
School-based programmes	0.09	0.04	0.17	78	0.26	0.04	0.37	80
Unconditional resource transfers	0.20	0.20	0.51	80	0.40	0.03	0.53	82
Total	0.19	0.15	0.42	80	0.38	0.03	0.50	82

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

** The “value of assistance as a percentage of the total expenditures per beneficiary” column shows the expenditure that WFP incurred directly in delivering assistance into the hands of its beneficiaries, expressed as a percentage of the total cost per beneficiary. This allows a more accurate comparison between the food and CBT modalities from the beneficiary’s perspective, building on the calculation methodology used in the annual performance report for 2023.

TABLE 6: AVERAGE DURATION OF ASSISTANCE BY PROGRAMME AREA, 2024 (NUMBER OF DAYS)				
Programme area	Food	CBTs	Commodity vouchers	Average*
Action to protect against climate shocks	46	49	85	49
Asset creation and livelihoods	73	80	22	79
Malnutrition prevention programmes	94	123	0	96
Malnutrition treatment programmes	87	52	60	87
School-based programmes	124	75	76	111
Unconditional resource transfers	120	140	68	125

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