



Chief Financial Officer Division (CFO)

WFP Management Plan (2026-2028)

2nd Executive Board Informal Consultation

8th September 2025



**World Food
Programme**

**SAVING
LIVES
CHANGING
LIVES**

Structure of the presentation

- Key figures
- Programme Support & Administrative Budget
- Use PSA Equalization Account and Unearmarked General Fund
- Changes to the Financial Regulations
- Next steps and **Q&A**

Key 2026 figures – Programming and Funding



Operational Requirements

USD 13.0 B

32% decrease from MP 2025 Update

Targeted Beneficiaries



110 M

15% decrease from MP 2025 Update

- The 10 largest operations make up nearly 60% of the Operational Requirements



Contribution Forecast

USD 6.4 B

- Focus on diversification of funding
- Classify vertical funds as non-traditional donors



Provisional Implementation Plan

USD 7.7 B

59% of operational requirements

Planned Beneficiaries




94 M

85% of operational requirements beneficiaries


- Crisis response makes up 74% of IP
- Food accounts for 47% and cash 36% of transfer costs

Key 2026 figures – Budget and use of funds and reserves

 **WFP Budget**

USD 13.0 B

Per new proposed definition contained in Section V

 **Baseline Budget**

USD 579 M

17% decrease from 2025 Baseline Budget

 **PSA Budget**

USD 380 M

21% decrease from 2025 Approved PSA

 **Projected ISC Income**

USD 365 M

Based on USD 6.4 billion in contributions and 6.5% ISC rate (with exceptions of 4% as previously approved by the Board)

 **PSAEA approvals**

USD 78 M

To fund two new CCIs and replenish the Wellness Fund

 **UGF approvals**

USD 92 M

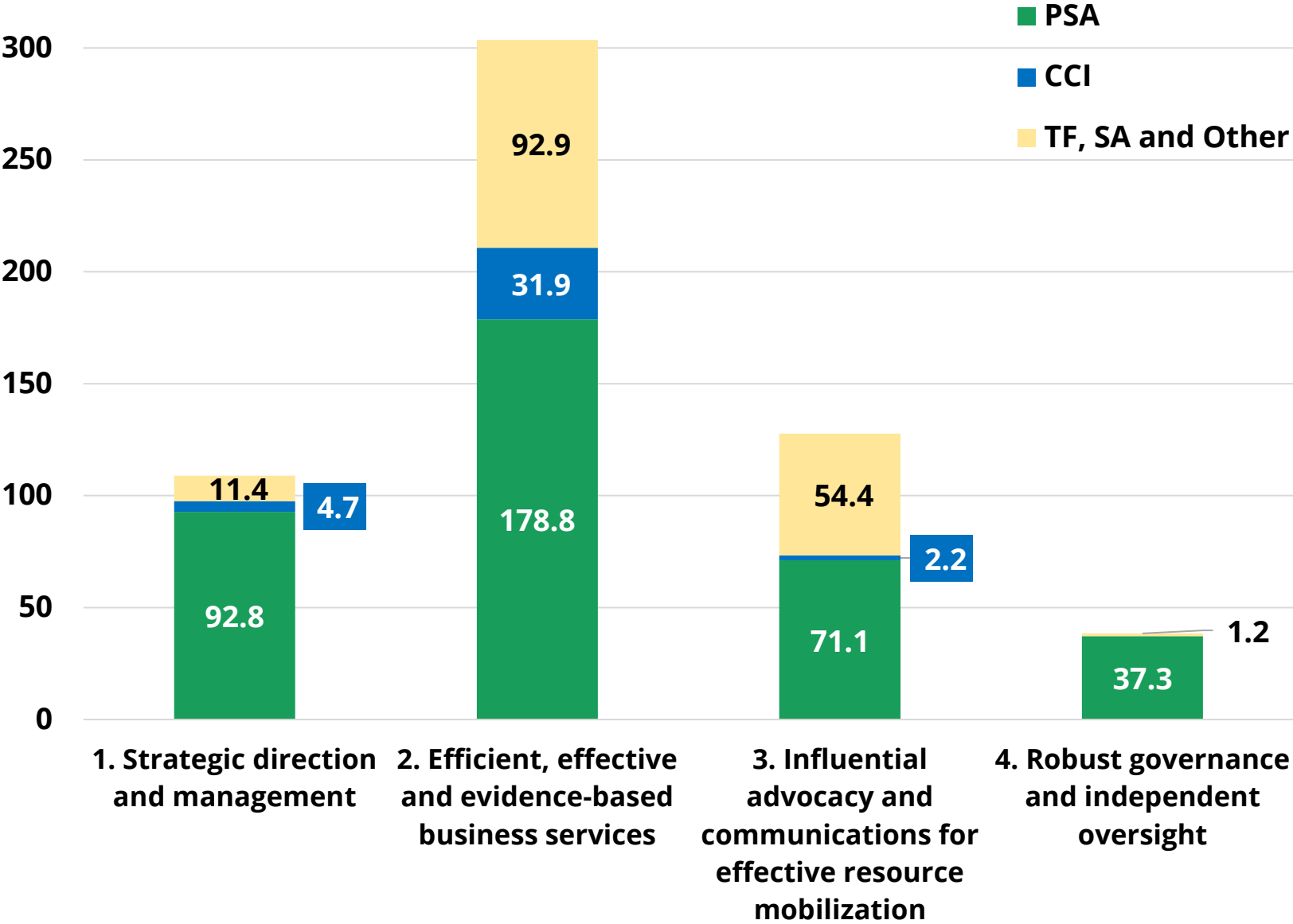
For IRA, CO Safety Net, EDMF and Individual Fundraising

Baseline Budget by appropriation lines and funding sources

(USD million)

Baseline Budget
USD 579 M

PSA Budget
USD 380 M



PSA Equalization Account *(USD millions)*

PSAEA projected budgetary balance at 1 January 2026	321.2
ISC projected revenue	+365.0
Proposed PSA budget (including 15M deficit)	-380.0
Proposed uses	-78.0
PSAEA projected budgetary balance at 31 December 2026	228.2
PSAEA target (equivalent to 5 months of 2026 PSA expenditures)	158.3

Proposed uses in detail:

Wellness Fund

USD 8 million for services that are urgent, essential, and directly related to the well-being of staff, such as medical clinics, counseling, and psychosocial support in Global HQ and in Country Offices

CCIs

IT Driven Digital Transformation Masterplan

USD 60 million proposed to transition from localized, tactical IT investments to globally scalable and interoperable platforms that support both strategic and operational needs

Global Shared Services

USD 10 million to centralize service delivery, improve automation and controls, and generate efficiencies throughout the organization

Unearmarked General Fund *(USD millions)*

Projected balance at 1 January 2026	325.4
Projected earnings	+120.0
Previously approved – treasury management	-2.4
Proposed uses	-92.0
Projected balance at 31 December 2026	351.0
Prudent balance	150.0

IRA replenishment

USD 25 million to enable WFP to respond rapidly and effectively to emergencies

CO Safety net

USD 25 million for the Country Office Safety Net as a fallback to support Country Offices facing financial emergencies and to ensure funding continuity in 2026

EDMF replenishment

USD 22 million to ensure continued financial support for innovative and enabling resources that facilitate bilateral contributions, technical assistance, and rapid crisis responses

Individual Fundraising Model

USD 20 million second tranche of the overall USD 100 million investment in 2026 from the UGF to accelerate WFP's Individual Fundraising model

Workforce management

No new allocation – repurposing USD 97.5 million previously allocated to the Employee Benefits Fund (140% current funding ratio) to cover downsizing costs and ensure that WFP's workforce remains aligned with both the operational implementation plan and the level of contributions

GENERAL REGULATIONS

GENERAL RULES

FINANCIAL REGULATIONS

RULES OF PROCEDURE
OF THE EXECUTIVE BOARD



JUNE 2022

Changes to Financial Regulations

Objective:

- ✓ Consolidate budgetary policy / more comprehensive
- ✓ Reduce the Management Plan decisions
- ✓ Resolve potential conflicting regulations
- ✓ Address External Auditors recommendations

Main changes:

- ✓ WFP budget definition
- ✓ Approval of WFP budget instead of Management Plan
- ✓ Updates to financial regulations 9.4-9.8
- ✓ Definition and regulation for PSAEA
- ✓ For consistency, updates to definitions and financial regulations 9.1, 9.2, 9.3, 9.9 and 12.1.

Draft decisions:



For EB's approval

WFP Budget at **13.0 B** as per new definition contained in Section V

PSA Budget – **USD 380 m**

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

Classification of **Vertical funds** as **non-traditional donors**

Use of PSAEA – **USD 78 m**

Use of UGF – **USD 92 m**


IRA resourcing target level – **400M**

Changes to the Financial Regulations

Evaluation Workplan

Next Key Dates for the Management Plan Process





Q&A THANK YOU



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