

ANNEX I

Resources to results: supplementary information on the baseline budget

1. This annex provides additional information related to section IV of the management plan. It includes the baseline budget by funding source and department, and the links between the baseline budget and the management results and cross-cutting priorities.

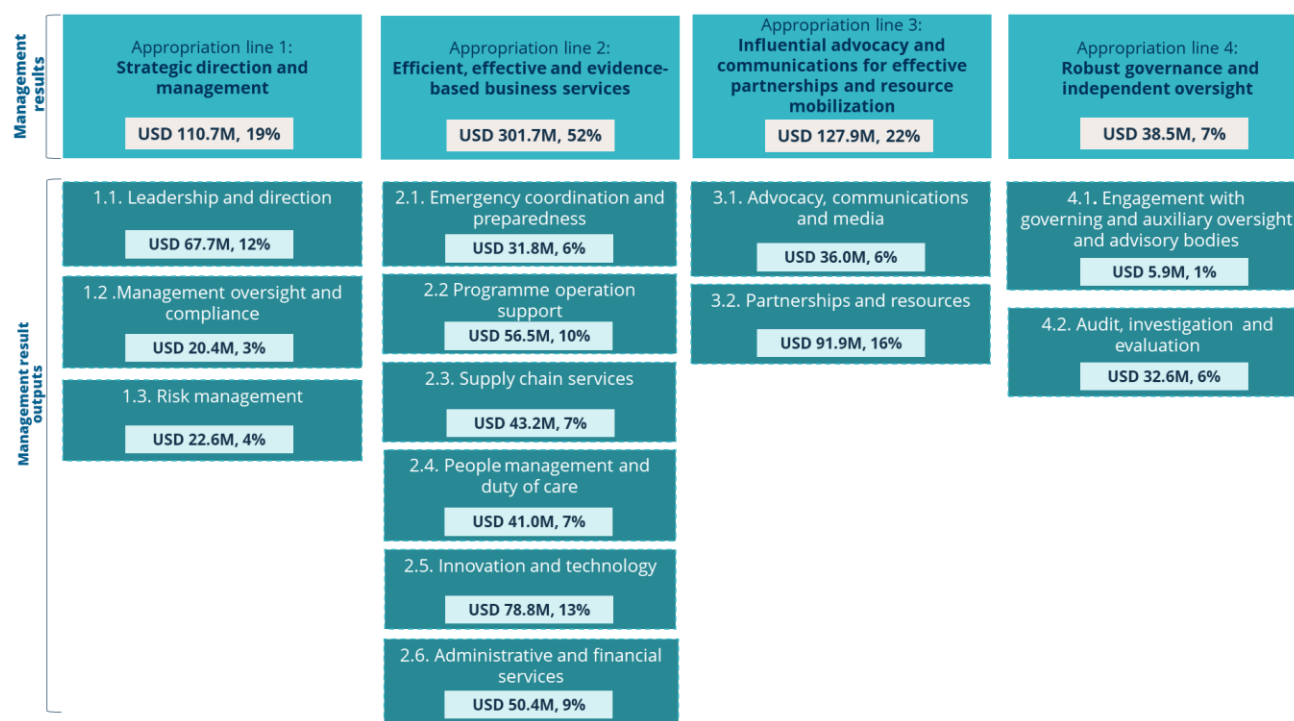
Baseline budget by organizational level and funding source

TABLE A.I.1: BASELINE BUDGET BY ORGANIZATIONAL LEVEL AND FUNDING SOURCE, 2026 (USD million)				
Department	PSA	CCIs	Trust funds, special accounts and other funding sources	Total baseline
Country offices	55.2	-	-	55.2
Global headquarters	291.7	38.8	159.9	490.4
Executive Director and Chief of Staff	77.9	4.1	5.0	87.0
Deputy Executive Director and Chief Operating Officer (including regional offices)	29.3	-	0.5	29.8
Programme Operations	76.4	1.3	67.7	145.4
Partnerships and Innovation	32.6	1.9	45.0	79.5
Workplace and Management	75.5	31.5	41.7	148.7
Central appropriations	33.1	-	-	33.1
Total	380.0	38.8	159.9	578.7

Abbreviations: CCI = critical corporate initiative; PSA = programme support and administrative.

Management results

2. To strengthen the alignment of resources with results, the 2026 baseline budget has been structured around four appropriation lines which are aligned to four management results, each further broken down into specific outputs. This shift to output-based budgeting enhances transparency from planning to reporting and strengthens coherence across the results framework. Figure 1 presents the breakdown of the baseline budget of USD 578.7 million distributed across the four appropriation lines and the respective management result outputs.

Figure A.I.1. Baseline budget by appropriation line and management result outputs*

* Figures in the chart are rounded

Management result 1: Strategic direction and management

- This result enables WFP to operate with coherence, agility and purpose at all levels. It reinforces leadership and institutional coherence for principled accountable, and well-managed operations. It is composed of three outputs. In 2026 activities under output 1.1, Leadership and direction, will drive the setting of clear priorities and ensure internal coherence, deliver on effective change management processes, and leverage humanitarian diplomacy to influence global outcomes. Output 1.2, Management oversight and compliance, will reinforce WFP's oversight and compliance activities by ensuring alignment with financial, ethical and programmatic standards. Output 1.3, Risk management, is focused on strengthening risk management capacity in a range of areas, including aviation safety management, insurance against malicious acts and on global property, and the monitoring of media to manage reputational risks.

Management result 2: Efficient, effective and evidence-based business services

- This management result provides the operational backbone of WFP. It is composed of six outputs. Activities under output 2.1, Emergency coordination and preparedness, will provide robust contributions to interagency food security assessments and the jointly financed activities of the United Nations Department of Safety and Security. These efforts ensure that WFP can anticipate crises, target interventions effectively, and coordinate globally with partners. Output 2.2, Programme operation support, will focus on providing specialized advisory services to country offices and coordinating thematic expertise to enhance programme quality and

operational effectiveness in key areas, including nutrition, school meal operations, resilience, early warning and anticipatory action, and climate risk financing. Activities will also include support for programme design, beneficiary targeting, budget planning, fund management, performance monitoring, strategic reporting, and the development and application of standardized monitoring frameworks to ensure the effective implementation of country strategic plans (CSPs). Major interventions under output 2.3, Supply chain services, will focus on equipping WFP's operations with efficient, inclusive and transparent logistics and procurement support, including strategic sourcing, the pre-positioning of food, transport, stock management, and emergency preparedness. Activities will also include fostering innovation, managing key logistics hubs, enhancing the digitalization of supply chain processes and providing country offices with technical support and training on the delivery and distribution of assistance and the provision of on-demand services that strengthen operational readiness and impact in the field.

5. Output 2.4, People management and duty of care, will focus on the management of physical security, recruitment, employee support, and human resources systems, underpinned by a strong duty of care that fosters a safe, inclusive and well-supported workforce. Output 2.5, Innovation and technology, will drive digital transformation through advanced data systems, analytics and integrated platforms, enhancing the agility and visibility of WFP's operations, and strengthening evidence-based decision-making. In 2026, WFP will start implementing its five-year digital business transformation plan aimed at modernizing its digital ecosystem by shifting from fragmented IT systems to globally integrated platforms, with the first three years being funded through a dedicated critical corporate initiative. Output 2.6, Administrative and financial services, will support core management services, including headquarters facilities, finance operations and treasury, ensuring smooth, compliant and efficient organizational functioning.

Management result 3: Influential advocacy and communications for effective partnerships and resource mobilization

6. This result strengthens WFP's ability to engage the global community, amplify its voice, and mobilize resources to support impactful assistance. Work under output 3.1, Advocacy, communications and media, will strengthen WFP's visibility and positioning through strategic engagement with the media, compelling communications and digital outreach. Activities will include placing compelling leadership-driven content on global media, amplifying WFP's voice during crises via social media platforms, advising country offices on stakeholder engagement strategies, and supporting internal operations and fundraising efforts with timely and targeted communications.
7. Output 3.2, Partnerships and resources, will drive resource mobilization and financial sustainability by expanding donors' engagement in WFP initiatives, diversifying funding streams, and strengthening strategic partnerships with governments, other United Nations entities and the private sector. It will also expand outreach to traditional and emerging donors, promoting innovative financing models and flexible funding. Key initiatives will include increasing revenue from, and the regional level visibility of, individual giving platforms such as "ShareTheMeal", strengthening strategic partnerships with governments, other United Nations entities and international financial institutions, and strengthening financial and grant management practices.

Management result 4: Robust governance and independent oversight

8. This result safeguards WFP's transparency and accountability through strong governance and impartial oversight. Work under output 4.1, Engagement with governing and auxiliary oversight and advisory bodies, will facilitate independent governance through the timely provision of documentation for the Executive Board, meeting facilitation, digital innovations, and protocol services, ensuring smooth coordination and transparency in decision-making. Output 4.2, Audit, investigation and evaluation, will strengthen oversight and accountability processes, and provide credible evidence and assurance to guide strategic improvements to operational business services.

TABLE A.I.2: KEY PERFORMANCE INDICATORS				
Management result output	Baseline budget	Key performance indicator	Baseline	2026 target
Management result 1: Strategic direction and management				
1.1. Leadership and direction	67.7M (12%)	Number of humanitarian diplomacy engagement plans developed to advance humanitarian outcomes in politically complex settings ¹	3	8
		Percentage of WFP policies which refer explicitly to evaluation evidence	100%	100%
1.2. Management oversight, and compliance	20.4M (4%)	WFP obtained unqualified audit opinion on its annual financial statements, certifying that the financial statements are compliant with IPSAS	100%	100%
		Internal audit agreed action closure rate: percentage of internal audit agreed actions closed during the report period <i>(United Nations complementary: UNFPA, UNDP, UN-Women, UNICEF, ILO, FAO)</i>	38%	>38%
		Percentage of United Nations System-wide action plan on equality and the empowerment of women indicators met or exceeded <i>(United Nations common indicator)</i> ²	44%	45%
		Score in the International Aid Transparency Initiative (IATI) index. <i>(United Nations common indicator)</i>	99%	99%
		Centralized and decentralized evaluation action closure rate: percentage of implemented centralized and decentralized evaluation recommendations actions closed at corporate level during the report period. <i>(United Nations complementary: UNFPA, UNDP, UN-Women, UNICEF, ILO, FAO)</i>	85%	>85%

¹ This KPI is not classified as United Nations common or complementary (at this stage), as no other United Nations agency includes an equivalent indicator explicitly in its results framework (should this change WFP will seek to guide partner thinking to ensure cohesion). Nevertheless, its inclusion in the CRF for 2026–2029 reflects WFP's strategic prioritization of humanitarian diplomacy, aligning with system-wide efforts to strengthen principled engagement, inter-agency advocacy, and humanitarian coordination.

² United Nations common indicators are those used multiple across United Nations entities to support harmonized reporting and shared accountability. They are aligned with system-wide frameworks and are endorsed or recommended by inter-agency bodies like the UNSDG (United Nations Sustainable Development Group) or CEB (Chief Executives Board).

TABLE A.I.2: KEY PERFORMANCE INDICATORS				
Management result output	Baseline budget	Key performance indicator	Baseline	2026 target
1.3. Risk management	22.6M (4%)	Percentage of country offices assessed as advanced or leading in risk management maturity <i>(United Nations common and complementary indicator)</i>	31%	50%
		Percentage of WFP cooperating partners registered in the United Nations Partner Portal which have been assessed using the United Nations Implementing Partner PSEA Capacity Assessment <i>(United Nations common indicator)</i>	50%	>75%
Management result 2: Efficient, effective and evidence-based business services				
2.1. Emergency coordination and preparedness	31.8M (5%)	Effective Immediate Response Account (IRA) management and disbursement <i>(United Nations complementary indicator: OCHA, UNICEF and UNHCR)</i> ³	80%	80%
		Utilization rate of IRA	50%	60%
		Percentage of critical emergency surge requests filled against the total surge needs identified	80%	85%
		Number of countries highlighted in corporate alert system (CAS) alerts that subsequently receive corporate support (e.g. surge staff, operational guidance)	0	25
		Percentage of country offices that meet the minimum standards for emergency preparedness	33%	50%
2.2 Programme operations support	56.5M (10%)	Percentage of CSPs which refer explicitly to evaluation evidence	100%	100%
		Percentage of CSP expenditures versus implementation plan	70%	≥80%
		Percentage of advance financing provided to CSPs against eligible contributions	36%	≥45%
		Percentage of country offices reporting at least 80 percent of individual-level indicators, disaggregated by sex <i>(United Nations complementary indicator: UNDP, UNICEF, UNFPA, UNODC, UN-Women, UNCT)</i>	43%	≥60%
		Percentage of targeting assurance benchmarks implemented at country office level and verified by global headquarters	50%	≥75%
		Percentage of country offices that meet the minimum monitoring requirements	33%	100%
		Percentage of country offices meeting the minimum Assessment, Monitoring and Evaluation (AME) budgetary thresholds	37%	53%

³ United Nations complementary indicators are aligned with other United Nations agencies' practices and frameworks, supporting comparability and coherence without being formally standardized.

TABLE A.I.2: KEY PERFORMANCE INDICATORS				
Management result output	Baseline budget	Key performance indicator	Baseline	2026 target
2.3. Supply chain services	43.2M (7%)	Percentage of supply chain and delivery support delivered within the target lead time	n/a	85%
		Percentage of reduction in lead time from GCMF to country office food delivery	60%	65%
		Percentage of global inter-agency supply chain support delivered within the agreed lead time.	n/a	85%
		Percentage of supply chain and delivery support delivered in line with quality assurance standards	n/a	85%
2.4. People management and duty of care	41M (7%)	Percentage of the workforce employed on long-term contracts	55%	≥57%
		Percentage of women employees in WFP (<i>United Nations common indicator</i>)	42%	≥43%
		Percentage of women employees in senior positions in WFP (<i>United Nations common indicator</i>)	43%	43.5%
		Country office meets or exceeds United Nations Disability Inclusion Strategy (UNDIS) entity accountability framework standards concerning accessibility (<i>United Nations common indicator</i>)	15%	≥25%
		Percentage Indicators successfully met according to the United Nations wide mental health strategy (<i>United Nations common indicator</i>)	93%	>95%
2.5. Innovation and technology	78.8M (14%)	Percentage of WFP efficiency gains initiatives owned, enabled or supported by the Technology Division through digital solutions	n/a	>30%
		Percentage of system integrations achieved	49%	≥50%
		Number of innovation projects implemented	70	≥50
2.6. Administrative and financial services	50.4M (9%)	Percentage of WFP country offices where programmes benefit from WFP on-demand solutions and services	70%	≥72%
		Percentage of country offices that have an environmental management system (EMS) (<i>United Nations complementary indicator: UNEP; United Nations Secretariat (UNON; DOS/Global Service Centre; DOS/Peacekeeping); ESCWA</i>)	70%	80%

TABLE A.I.2: KEY PERFORMANCE INDICATORS				
Management result output	Baseline budget	Key performance indicator	Baseline	2026 target
Management result 3: Influential advocacy and communication for effective partnerships and resource mobilization				
3.1. Advocacy, communications and media	36M (6%)	Number of countries where national development plans and/or United Nations strategic frameworks include food security as a priority	39	40
		WFP's Share of Voice (SoV) across tier 1 media (<i>United Nations complementary: UNDP, UN-Women, WHO, United Nations Secretariat</i>)	15%	17%
		Number of engagements across all WFP social media platforms (<i>United Nations complementary: UNDP, UN-Women, WHO, United Nations Secretariat</i>)	2 600 000	2 900 000
3.2. Partnerships and resources	91.9M (16%)	Total funds received during the year	USD 9.8 billion	≥USD 6.4 billion
		Flexible funding as a percentage of total confirmed contributions (<i>United Nations common indicator, UNICEF, UNDP, WHO, Grand Bargain, Funding Compact</i>)	11%	≥11%
		Percentage of funds from top five donors	71%	≤65%
		Number of countries supporting WFP operations – including with contributions and service provision revenue from domestic resources, IFIs, and other sources	25	27
		Value of agreements between WFP and national institutions in the global South for WFP-facilitated South-South and triangular cooperation (<i>United Nations common indicator with UNOSSC, UNDP, UNTAG</i>)	USD 3 million	USD 3.6 million
		Private sector contributions as a percentage of total contributions (<i>United Nations common indicator</i>)	104%	≥85%
		Number of joint programmes undertaken with United Nations partner agencies, funds or programmes (<i>United Nations common indicator</i>)	91	95
		Diversification: Percentage of resources received from non-OECD DAC donor group	15%	≥15%
		Value of funds mobilized or catalysed through innovative finance mechanisms (<i>United Nations complementary indicator with UNDP, UNICEF, UN-Women, UNFPA, IFAD</i>)	USD 100 million	≥USD 200 million

TABLE A.I.2: KEY PERFORMANCE INDICATORS				
Management result output	Baseline budget	Key performance indicator	Baseline	2026 target
Management result 4: Robust governance and independent oversight				
4.1. Engagement with governing and auxiliary oversight and advisory bodies	5.9M (1%)	Percentage achieved of the biennial programme of work of the Executive Board	n/a	100%
4.2. Audit, investigation and evaluation	32.6M (6%)	Level of compliance with expected coverage in the assurance workplan by audit risk entity level <i>(United Nations complementary indicator: UNDP, UNFPA, UNESCO, WHO, United Nations Secretariat)</i>	n/a	≥80%
		Achievement level of target duration by investigative step	n/a	≥70%
		Number of joint and system-wide evaluations in which WFP engaged in the reference year <i>(United Nations common indicator)</i>	8	8
		Percentage of evaluations planned in the reference year that were actually contracted (or equivalent)	77%	100%

Abbreviations: CRF = corporate results framework; DOS = Department of Operational Support; ESCWA = Economic and Social Commission for Western Asia; FAO = Food and Agriculture Organization of the United Nations; GCMF = Global Commodity Management Facility; IFAD = International Fund for Agricultural Development; IFIs = international financial institutions; ILO = International Labour Organization; IPSAS = International Public Service Accounting Standards; OCHA = United Nations Office for the Coordination of Humanitarian Affairs; PSEA = protection from sexual exploitation and abuse; UNCT = United Nations country team; UNDP = United Nations Development Programme; UNEP = United Nations Environment Programme; UNESCO = United Nations Educational, Scientific and Cultural Organization; UNFPA = United Nations Population Fund; UNHCR = Office of the United Nations High Commissioner for Refugees; UNICEF = United Nations Children's Fund; UNODC = United Nations Office on Drugs and Crime; UNON = United Nations Office at Nairobi; UNOSSC = United Nations Office for South-South Cooperation; UNTAG = United Nations Transition Assistance Group; WHO = World Health Organization.