

## ANNEX VI.2

### Intensity of assistance and cost per beneficiary analysis

#### Definitions and methodology

1. The projected cost per beneficiary is based on the USD value of the requirements for delivering assistance to tier 1 beneficiaries, who benefit directly from food, cash-based transfers and commodity vouchers that WFP provides with the aim of improving their food security or nutrition status. It is calculated for both the operational requirements and the provisional implementation plan.
2. The two metrics developed for this indicator are the annual cost per beneficiary and the daily cost per beneficiary. The annual cost per beneficiary is calculated by dividing the total operational requirements, or the provisional implementation plan, by the total number of beneficiaries who should receive assistance under one or more WFP programmes over the course of the year. The daily cost per beneficiary is calculated by dividing the total operational requirements, or the provisional implementation plan, by the total number of daily transfers. The total number of daily transfers is calculated by multiplying the number of days for which assistance should be provided by the number of beneficiaries. A longer duration of assistance may increase the annual cost per beneficiary without affecting the daily cost, while a larger ration size or entitlement value affects both the daily and the annual costs per beneficiary.

#### Projections for 2026

3. The 2026 provisional implementation plan of USD 7.7 billion is 41 percent lower than the operational requirements of USD 13.0 billion, while the number of beneficiaries in the provisional implementation plan is 15 percent lower than the planned number in the projected operational requirements. The daily cost per beneficiary in the provisional implementation plan is 6 percent lower than the cost in the projected operational requirements. The variation in these key indicators is shown in table A.VI.2.1.

<b>TABLE A.VI.2.1: VARIATIONS IN REQUIREMENTS, BENEFICIARY NUMBERS AND DAILY COSTS PER BENEFICIARY 2026</b>		
<b>Indicator</b>	<b>Operational requirements</b>	<b>Provisional implementation plan</b>
Requirements (USD)*	13.0 billion	7.7 billion
Projected beneficiaries	110 million	94 million
Daily cost per beneficiary	USD 0.49	USD 0.46

\* The total operational requirements and provisional implementation plan shown here include capacity strengthening and service delivery, which do not result in direct transfers to tier 1 beneficiaries.

#### Analysis and interpretation

4. The 2026 operational requirements are projected to deliver 23 billion daily transfers at an average daily cost per beneficiary of USD 0.49. This figure is a global weighted average that reflects a range of activities with varying expected daily costs per beneficiary, as shown in table A.VI.2.2. Unconditional resource transfers, which are expected to constitute more than 62 percent of all WFP daily transfers, have an average daily cost per beneficiary of USD 0.54.

**TABLE A.VI.2.2: DAILY AVERAGE COST PER BENEFICIARY FOR FOOD TRANSFERS, CASH-BASED TRANSFERS AND COMMODITY VOUCHERS, OPERATIONS REQUIREMENTS, 2026**

Programme area	Food		Cash-based transfers		Commodity vouchers		All modalities	
	Number of daily transfers (million)	Daily cost per beneficiary (USD)	Number of daily transfers (million)	Daily cost per beneficiary (USD)	Number of daily transfers (million)	Daily cost per beneficiary (USD)	Number of daily transfers (million)	Daily cost per beneficiary (USD)
Asset creation and livelihoods	187	0.77	738	0.82	6	1.12	932	0.81
Malnutrition prevention programmes	2 197	0.25	313	0.64	0.4	1.47	2 511	0.30
Malnutrition treatment programmes	1 443	0.51	31	0.96	0	0.00	1 473	0.52
School-based programmes	2 382	0.25	716	0.41	552	0.40	3 650	0.30
Unconditional resource transfers	7 409	0.53	6 344	0.55	417	0.46	14 170	0.54
<b>Total</b>	<b>13 618</b>	<b>0.44</b>	<b>8 142</b>	<b>0.56</b>	<b>975</b>	<b>0.43</b>	<b>22 735</b>	<b>0.49</b>

5. Table A.VI.2.3 shows the daily values of assistance for the five largest WFP programme areas, broken down into transfer values and transfer costs. The total cost per beneficiary includes the related implementation, direct support and indirect support costs.

**TABLE A.VI.2.3: AVERAGE DAILY VALUES AND TRANSFER COSTS, OPERATIONAL REQUIREMENTS, 2026**

Programme area	Food				Cash-based transfers and commodity vouchers		
	Average daily ration size (grams)	Average daily transfer value (USD)	Average daily transfer costs (USD)	Total transfer value and transfer costs (USD)	Average daily transfer value (USD)	Average daily transfer costs (USD)	Total transfer value and transfer costs (USD)
Asset creation and livelihoods	485	0.33	0.25	0.57	0.59	0.08	0.67
Malnutrition prevention programmes	84	0.14	0.06	0.20	0.46	0.06	0.51
Malnutrition treatment programmes	132	0.29	0.13	0.42	0.72	0.07	0.79
School-based programmes	141	0.14	0.06	0.20	0.29	0.04	0.33
Unconditional resource transfers	409	0.25	0.19	0.44	0.42	0.03	0.45

6. The duration of assistance is an important dimension of the intensity of assistance and is planned for each programme area 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 implemented, while activities in seasonal or resilience-focused programme areas will often have a shorter duration of assistance. During implementation, factors such as access constraints, funding gaps and the closure of distribution points may reduce the actual duration of assistance.

7. Funding shortfalls will necessitate changes to the intensity of the assistance provided, including in terms of the number of beneficiaries, the daily transfer value, and the duration of assistance. Assumptions regarding the changes that country offices will eventually make in 2026 are reflected in the figures in the provisional implementation plan shown in table A.VI.2.4. In the unconditional resource transfer programme area, priority has been given to maintaining – to the extent possible – the daily cost and number of beneficiaries set out in the provisional implementation plan, while the duration of assistance may be reduced. This reflects the scale of needs and the fact that the 2026 operational requirements already include a reduction in WFP's beneficiary reach. The intensity of assistance in the provisional implementation plan is adjusted in line with the specific principles for each programme area; for example, malnutrition treatment and prevention programmes often require that assistance be provided for a minimum duration. Table A.VI.2.4 indicates the average number of assistance days per beneficiary under the operational requirements and the provisional implementation plan for 2026, by programme area.

<b>Table A.VI.2.4: ANNUAL AVERAGE NUMBER OF ASSISTANCE DAYS AND COST PER BENEFICIARY, OPERATIONAL REQUIREMENTS AND PROVISIONAL IMPLEMENTATION PLAN, 2026</b>								
Programme area	Operational requirements				Provisional implementation plan			
	Number of beneficiaries (million)	Number of assistance days	Daily cost per beneficiary (USD)	Annual cost per beneficiary (USD)	Number of beneficiaries (million)	Number of assistance days	Daily cost per beneficiary (USD)	Annual cost per beneficiary (USD)
Asset creation and livelihoods	8	110	0.81	89	4	108	0.73	79
Malnutrition prevention programmes	12	205	0.30	61	8	169	0.30	51
Malnutrition treatment programmes	13	110	0.52	58	8	102	0.52	53
School-based programmes	23	161	0.30	49	17	120	0.29	35
Unconditional resource transfers	67	212	0.54	114	63	142	0.50	71
<b>Total</b>	<b>124*</b>		<b>0.49</b>	<b>89</b>	<b>101**</b>		<b>0.46</b>	<b>62</b>

\* The total number of beneficiaries, 124 million, includes overlaps between programme areas. The estimated number of unique direct beneficiaries in 2026 is 110 million.

\*\* The total number of beneficiaries, 101 million, includes overlaps between programme areas. The estimated number of unique direct beneficiaries in 2026 is 94 million.