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FINANCE COMMITTEE

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WFP Management Plan (2021–2023)

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EXECUTIVE SUMMARY

- The “WFP Management Plan (2021–2023)” is submitted to the Board for approval.
- The Executive Summary of the “WFP Management Plan (2021–2023)” is included within the main document presented to the Committee for its review.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to review the “WFP Management Plan (2021–2023)” and to endorse it for approval by the Executive Board.

Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee advises the WFP Executive Board to approve the draft decision as outlined in the document “WFP Management Plan (2021–2023)”.**



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WFP Management Plan (2021–2023)

Executive summary

Prior to the onset of the coronavirus disease 19 (COVID-19) pandemic, it was estimated that nearly 168 million people would need humanitarian assistance and protection in 2020, the highest figure in decades.¹ In addition, the 2020 Global Report on Food Crises² further cautioned that a further 11 million people were classified as being in “crisis” or worse based on the Integrated Food Security Phase Classification (ICP) for food insecurity.³ The COVID-19 emergency has exacerbated existing vulnerabilities, affecting the capacity and behaviour of local, national and international actors and undermining social and economic resilience. As a result, an additional 183 million people are on the brink of slipping into the “crisis” phase if faced with additional shocks.⁴

The COVID-19 pandemic comes at a time when food security and food systems are already under strain. The socioeconomic impact will affect the cash flow and financial liquidity of producers, small and medium-sized agribusinesses and financial institutions owing to inhibited production capacity, limited market access, loss of remittances, lack of employment and unexpected medical costs. It is also likely that the pandemic will have significant repercussions for the delivery of

¹ United Nations Office for the Coordination of Humanitarian Affairs. 2020. *Global Humanitarian Overview 2020*: December 2019. <https://reliefweb.int/report/world/global-humanitarian-overview-2020-enarfrzh>.

² Global Network Against Food Crises and Food Security Information Network. 2020. *2020 Global Report on Food Crises*. <https://www.wfp.org/publications/2020-global-report-food-crises>.

³ IPC Technical Manual Version 3.0, at pp. 27-61 (describing the classification of severity). <http://www.ipcinfo.org/ipcinfo-website/ipc-overview-and-classification-system/ipc-acute-food-insecurity-classification/en/>.

⁴ Global Network Against Food Crises and Food Security Information Network. 2020. At pp. 2 and 23.

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humanitarian assistance. Wealthier countries may divert resources to support their own COVID-19 response efforts, affecting budgets for assistance.

Compounding this worrisome outlook, signs of an impending near-global climate event, such as an El Niño or La Niña, call for more preparedness to avoid further exacerbating malnutrition and food insecurity in countries that may be affected.

The global situation has increased pressure on governments and humanitarian actors, including WFP and its partners, to mobilize resources to meet escalating operational requirements. Unlike most of the crises that WFP has responded to throughout its history, the impact of the pandemic is directly affecting countries that constitute the organization's donor base as well as those where it operates.

WFP is addressing these multiple challenges by stepping up its efforts within the broader international community and establishing common services that enable humanitarian response even when borders are closed and global transport is threatened; seeking innovation in the response to food insecurity at all levels of society while striving to protect gains made; and scaling up operations in response to requests from governments and communities for support that enables them to meet urgent needs while recovering from crisis and enhancing resilience to withstand future compound crises.⁵

The management plan (2021–2023) projects that, in order to reach 101 million beneficiaries in 2021 – a 15 percent increase from those indicated in the 2020–2022 management plan – the organization requires USD 12.3 billion to meet operational needs. The strategic and programmatic shifts set out in the WFP Strategic Plan (2017–2021) are now firmly embedded in WFP's planning processes. The next generation of country strategic plans is increasingly revealing the transformative programmes and partnerships required to achieve the ambitious transition towards programmes that build on emergency assistance in ways that save lives and change lives.

A forecasted funding gap of USD 4.9 billion (40 percent) in 2021 will reduce WFP's ability to achieve its strategic vision and global commitments and limit its ability to assist all affected people adequately. The projected gap for 2021 continues to be most pronounced for crisis response-related activities, resulting in the prioritization of life-saving assistance for populations devastated by conflict, displacement or drought. Such prioritization risks the loss of opportunities to leverage operational partnerships, support national systems for building resilience and social cohesion and address the systemic drivers of crisis, resulting in higher long-term costs to the international community as development gains disappear.

In line with the recent strategic evaluation of funding WFP's work,⁶ and to address the persistent gap between contribution levels and operational requirements, WFP is taking decisive action to mobilize increased resources and seeks to identify a range of new funding sources while continuing to protect and diversify its funding base. WFP is focusing on private sector sources, international financial institutions, innovative financing and enhanced United Nations partnerships while enhancing advocacy for predictable and flexible funding.

⁵ WFP's adherence to the Organisation for Economic Co-operation and Development-Development Assistance Committee (OECD-DAC) Recommendation on the Humanitarian-Development-Peace Nexus puts in place an overarching commitment to reducing risks, vulnerabilities and humanitarian needs over time. <https://www.ircwash.org/resources/dac-recommendation-humanitarian-development-peace-nexus>.

⁶ WFP/EB.A/2020/7-C and WFP/EB.A/2020/7-C/Add.1.

The management plan (2021–2023) presents WFP's planned programme of work and the proposed core resource allocations from the programme support and administrative (PSA) budget required to support its operations. It also sets out proposals for funding from the PSA equalization account.⁷

WFP operational requirements

In 2020, WFP and its partners are responding to 17 concurrent emergencies worldwide. WFP is currently responding to seven Level 3 emergencies, those in the Democratic Republic of the Congo, Nigeria, South Sudan, the Syrian Arab Republic, Yemen and the central Sahel region (Burkina Faso, Mali and the Niger) and the COVID-19 pandemic. In addition, WFP is responding to ten emergencies classified as Level 2.

The full scale, scope and timing of the impact of the COVID-19 pandemic are still unfolding in WFP's countries of operation, creating unprecedented uncertainty for projected needs in 2021. WFP's projected operational requirements for 2021 will be updated towards the end of 2020. At the time of writing, the operational requirements for 2021 represent a 17 percent increase compared with the 2020 original programme of work. The conflicts in Burkina Faso, Somalia and the Syrian Arab Republic require expanded responses that meet increased levels of need, while economic shocks and drought in Zimbabwe have pushed millions of people into unacceptable levels of food insecurity. Globally, emergency needs in more than 43 countries are projected to increase compared with 2020.

WFP's first responsibility of responding to emergencies and saving lives is reflected in its crisis response requirements of USD 9.5 billion, which amounts to an increase of 22 percent since 2020 and accounts for 77 percent of overall requirements. Through the resilience building and root causes focus areas, which account for 23 percent of overall requirements, WFP is simultaneously making progress in improving people's ability to handle shocks and investing in government capacities to support people, with the long-term aim of reducing the need for humanitarian interventions.

As countries' needs evolve, country offices will switch between responding to the short-term effects of the COVID-19 pandemic and supporting governments in minimizing the long-term effects of related protracted socioeconomic shocks. WFP will regularly adjust its needs-based plans through budget revisions throughout the remainder of 2020 and into 2021.

To accomplish its goal of saving lives and changing lives, WFP makes use of a range of transfer modalities. In 2021, WFP foresees that in-kind food transfers will account for 50 percent of total assistance. Cash-based transfers, stabilizing at 37 percent following WFP's handover of the cash-based transfers programme in Turkey, will be the second largest transfer modality, increasing to 71 countries in 2021 and reflecting WFP's position as the largest user of cash programming among humanitarian agencies. Commodity vouchers, which have proved particularly useful in unstable environments, will remain at less than 4 percent of total transfer costs in 2021. As a transfer modality, capacity strengthening (5 percent of total assistance) may be used on its own or it may complement other types of transfers, when WFP is implementing programmes directly, or underpin institutional capacity strengthening interventions.

⁷ The PSA equalization account (PSAEA), established in 2002, records the difference between WFP's indirect support cost (ISC) revenues and PSA expenses in a given financial period. The funds may be used for several purposes, including the proposals further described in this management plan.

2021 programme support and administrative budget

The PSA budget provides indirect support to WFP's activities. The Executive Board's approval of the proposed PSA appropriation authorizes the Executive Director to commit the organization's resources. The PSA budget proposal has been prepared taking account of projected income from indirect support costs arising from the forecasted contribution revenue for 2021. The proposed allocations consider the need to mainstream critical functions, respond to requests for enhanced oversight and address structured deficits while adopting more efficient ways of working in the light of COVID-19.

The contribution forecast for 2021 is USD 7.40 billion, representing a decrease compared with the current projection of US 7.70 billion for 2020. The forecast is based on continuous engagement with donors and periodic trend analyses, which are reconciled with local funding projections in country offices. The forecast recognizes that there is a high degree of uncertainty for 2021 owing to the impact of the COVID-19 pandemic on donors' domestic economies.

For 2021, the Secretariat proposes to maintain an indirect support cost rate of 6.5 percent in 2021 and a lower rate of 4 percent for governments' contributions to programmes in their own countries and contributions made by developing countries or countries with economies in transition. Based on the 2021 projected contribution revenue, indirect support cost income for 2021 is expected to be USD 445 million.

The Secretariat proposes a 2021 PSA budget of USD 443.5 million, an increase of USD 19.9 million or 5 percent over the PSA budget of USD 423.6 million for 2020 and less than the projected indirect support income for 2021. The increase in funding is directed towards corporate priority areas such as oversight, emergency support and programme and policy development; essential requirements for the costs of centralized services such as information and communication technology and security; establishment of the Office of the Assistant Executive Director for Workplace Culture; and creation of the data protection function.

The budgets for the remaining headquarters divisions are at zero growth. However, it is recognized that priorities and activities do not remain static. Headquarters departments and regional bureaux were asked to reprioritize PSA resources within their static funding levels to address internal priorities and to cut travel and training budgets in 2021.

Bottom-up strategic budgeting exercise

The bottom-up strategic budgeting exercise launched in the summer of 2020 consists of an in-depth analysis of recurring programme support and business operations requirements as well as a review of the attendant funding sources. The objectives of the exercise include optimized funding source allocation, ensuring that all funding sources are consistently aligned with the various activities undertaken at headquarters and the regional bureaux. The exercise will also improve transparency in budget allocations to headquarters and regional bureaux and will inform the nature of WFP's country office presence. The exercise should also enable a more efficient use of funding, in line with management and operational priorities.

Critical corporate initiatives funded from the PSA equalization account

In 2015, the Board endorsed the use of the PSA equalization account for a number of purposes, including transfers to funds or reserves and critical corporate initiatives, which are non-recurring investments "to strengthen WFP's programming, operational and administrative capacity".⁸ All uses of the PSA equalization account require the approval of the Board.

⁸ WFP/EB.A/2015/6-C/1/Corr.1.

No new critical corporate initiatives are proposed in 2021. The Secretariat is proposing the utilization of USD 32.2 million from the PSA equalization account to support work in two areas: the creation of a USD 10 million termination indemnity fund to cover country offices' organizational realignment; and the continuation of a critical corporate initiative on implementation of the private sector strategy initiated in 2020, in accordance with the multi-year plan endorsed by the Board in 2019. **The proposed termination indemnity fund (USD 10.0 million)** aims to support WFP in achieving the organizational change necessary to meet the demands of the future. Since 2018, organizational alignment reviews have been conducted in country offices to identify the skills necessary to deliver on country strategic plans, to work at the humanitarian–development–peace nexus and to support implementation of the United Nations sustainable development cooperation frameworks envisioned under the United Nations reform. The fund will enable WFP to implement recommendations stemming from the reviews that are aimed at stabilizing the workforce of country offices.

The second year of the multi-year private sector strategy initiative (USD 22.2 million) seeks to increase individual giving from the private sector to enable WFP to save more lives and change more lives. An initial allocation (USD 13.1 million) was approved in the management plan for 2020–2022. Based on the positive results achieved against planned milestones and key performance indicators,⁹ it is proposed that the second tranche of funding be released for 2021.

Trust funds and special accounts

Trust funds at the headquarters and regional bureau levels provide funding for enhancing WFP's organizational capacity, effectiveness and ability to work in specific thematic areas. Trust fund expenditure of USD 151.9 million is planned for 2021. The trust funds will support activities in areas that include climate change and disaster risk reduction, food security, government capacity strengthening, nutrition, supply chains, innovation (the Innovation Accelerator), school feeding and emergency preparedness and response.

Special accounts enable WFP to finance its management of organizational service provision, provide business services, and support activities that do not fall within its country strategic plans.

The corporate services financing mechanism established by WFP in 2014 provides services through three mechanisms: the Capital Budgeting Facility, the Fleet Centre and fee-for-service activities. The overall ceiling of USD 82 million for corporate services will be retained for 2021.

The ceiling for the Capital Budgeting Facility is USD 47 million. Advances from the facility are approved by the Strategic Resource Allocation Committee. In 2021, applications for improving office premises in two of WFP's countries of operation, totalling an estimated USD 11.7 million, are anticipated. The advances will be recovered through savings arising from reduced rental payments.

Other special accounts provide support services for WFP and its partners. Principal among these special accounts are those for the Global Commodity Management Facility, the United Nations Humanitarian Response Depot network, the Emerging Donor Matching Fund, self-insurance, and aviation services. For 2021, the income for special accounts is estimated at USD 284.1 million, including all income from provision of services and cost recoveries. Expenditure is estimated to reach USD 312.8 million.

⁹ Quarterly report on private sector partnerships and fundraising strategy for the Executive Board, Quarter 2: April to June 2020. <https://docs.wfp.org/api/documents/WFP-0000118859/download/>.

Draft decision*

Having considered WFP's management plan (2021–2023) (WFP/EB.2/2020/5-A/1/Rev.1), the Board:

- i. notes that the 2021 programme support and administrative appropriation assumes a funding level of USD 7.40 billion in 2021;
- ii. takes note of the projected operational requirements of USD 12.3 billion for 2021, as outlined in section III of the management plan (2021–2023);
- iii. approves a 2021 programme support and administrative appropriation of USD 443.5 million, to be allocated as follows:

strategy and direction	USD 83.7 million
services to operations	USD 246.7 million
governance, independent oversight and fundraising	USD 113.1 million
Total	USD 443.5 million

- iv. approves an allocation of USD 32.2 million from the programme support and administrative equalization account for critical corporate initiatives;
- v. approves a standard indirect support cost recovery rate of 6.5 percent for 2021 for all contributions except for governments' contributions to programmes in their own countries and contributions made by developing countries or countries with economies in transition, as determined by the Executive Board, for which an indirect support cost recovery rate of 4 percent shall apply in 2021;
- vi. approves a ceiling of USD 82 million for corporate services advances from 2021 and looks forward to reviewing this as part of future management plans; and
- vii. authorizes the Executive Director to adjust the programme support and administrative component of the budget in accordance with a change in the level of the forecasted income for the year, at a rate not to exceed 2 percent of the anticipated change in income.

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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Section I: Introduction

Reader's guide

1. The WFP Management Plan (2021–2023) presents summary details of WFP's planned programme of work for this period and the budgetary support required to implement it in 2021. The figures include projected operational requirements and forecasts of the resources available to meet those needs. The programme support and administrative (PSA) budget – approved annually by the Executive Board – provides the core funding required to support the implementation of the global programme.
2. The executive summary and draft decision and the introductions to each section explain the logic of the management plan and highlight the main figures. The body of each section contains more details.

Structure of the document

3. The management plan (2021–2023) comprises an executive summary, draft decision, six sections and annexes:
 - *Section I: Introduction.* This section outlines the global economic and political context as well as the foreseen impact of the COVID-19 pandemic in already fragile settings. It also describes WFP's positioning and the organizational context for its management plan.
 - *Section II: Funding context and resourcing assumptions.* This section sets out the current financial situation and provides details on the projected levels of resources for 2020 and 2021 and an overview of resourcing trends.
 - *Section III: Operational requirements for 2021.* This section provides an overview of the operational requirements for 2021 and an analysis of those requirements. It also discusses the impact of the gap between the total operational requirements expressed by WFP's country offices and the global forecast of resources available to meet these requirements. Country offices' detailed implementation plans for 2021 will be made available on the country strategic plan (CSP) data portal in the fourth quarter of 2020. The section also summarizes WFP's medium-term framework for its response to the COVID-19 crisis and the main cross-cutting thematic areas.
 - *Section IV: Programme support and administrative budget.* This section presents the proposed PSA budget for 2021. The PSA budget is presented in terms of the appropriation lines approved by the Executive Board in 2018 and by results pillar. The section also provides an overview of the PSA equalization account and a proposed drawdown to support an ongoing critical corporate initiative and a one-time termination indemnity fund.
 - *Section V: Management performance measurement.* This section presents the standards for management performance and the performance measures for corporate priorities set in the corporate results framework. Tables of management key performance indicators (KPIs) and components are provided with baselines and targets along with KPIs measuring progress in the achievement of corporate priorities.
 - *Section VI: Trust funds and special accounts.* This section presents the expected amounts of corporate trust funds and special accounts, together with updates on use of the USD 82 million corporate services financing mechanism.
4. The annexes include details of the PSA budget, a review of the management plan for 2020–2022 and the evaluation workplan for 2021–2023.

Global economic and political context

Economic outlook

5. The COVID-19 pandemic has led to an unprecedented economic crisis in 2020 with an uncertain recovery. In mid-2020, 93 percent of the global workforce lived in countries where workplace closure measures were in place. The International Labour Organization (ILO) estimated a global decline in work hours in the second quarter of 2020 equivalent to the loss of 400 million full-time jobs, while another wave of COVID-19 could result in a loss of 340 million full-time jobs in the last quarter of the year.¹⁰ As a result of job losses, international remittances are estimated to decline by 19.7 percent in low- and middle-income countries in 2020. The World Trade Organization has forecasted that the volume of world merchandise trade will shrink by between 13 and 32 percent in 2020, although preliminary data available in mid-June were consistent with the optimistic side of that range.¹¹ The Economist Intelligence Unit expects global oil consumption to contract by more than 9 percent in 2020 with a slow recovery as many energy consuming industries, particularly travel and tourism, will remain depressed.¹² Global growth projections are frequently updated but at the time of writing they stood at -4.9 percent in 2020 and 5.4 percent in 2021.¹³
6. The contraction in aggregate demand is generally pushing inflation down: in April 2020, inflation was 0.4 percent in advanced economies¹⁴ (1.1 percentage points lower than the average in 2019), while in emerging markets and developing economies it was 3.9 percent (1.6 percentage points down). Food prices remain stable. Price quotations for vegetable oil, sugar and dairy rebounded slightly in June 2020, driving the Food and Agriculture Organization of the United Nations (FAO) Food Price Index to 93.2, approximately 2.1 points higher than in May 2020 but 2.1 points lower than in June 2019. Nonetheless, some economies such as those of Lebanon, South Sudan, the Sudan, the Syrian Arab Republic, Yemen and Zimbabwe are experiencing currency devaluation as well as core and food inflation at acutely high levels.
7. The magnitude of the current economic downturn, and possibly the length of the recovery, can be better understood by benchmarking it with the 2008/09 financial crisis that led to a global growth recovery of “only” -0.1 percent in 2009. In fact, the World Bank states that “deep recessions triggered by the pandemic are likely to leave lasting scars through multiple channels, including lower investment; erosion of the human capital of the unemployed; and a retreat from global trade and supply linkages. These effects may well lower potential growth and labour productivity in the longer term”.¹⁵

¹⁰ ILO. 2020. [ILO Monitor: COVID-19 and the world of work. Fifth edition. Updated estimates and analysis.](https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/documents/briefingnote/wcms_749399.pdf) 30 June 2020. https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/documents/briefingnote/wcms_749399.pdf.

¹¹ World Trade Organization, Organisation for Economic Co-operation and Development and United Nations Conference on Trade and Development. 2020. [Joint summary of Reports on G20 Trade and Investment Measures \(Mid-October 2019 to mid-May 2020\).](https://unctad.org/en/PublicationsLibrary/unctad_oecd2020d23_summary_en.pdf) 29 June 2020. https://unctad.org/en/PublicationsLibrary/unctad_oecd2020d23_summary_en.pdf.

¹² *The Economist* Intelligence Unit. Crude Oil Industry Analysis. 1 July 2020.

¹³ International Monetary Fund. 2020. [World Economic Outlook Update: June 2020.](https://www.imf.org/en/Publications/WEO/Issues/2020/06/24/WEUpdateJune2020) <https://www.imf.org/en/Publications/WEO/Issues/2020/06/24/WEUpdateJune2020>.

¹⁴ Year-over-year. International Monetary Fund. 2020. IMF DataMapper: Inflation rates, average consumer prices, data downloaded on 3 July 2020.

¹⁵ World Bank. 2020. [Global Economic Prospects.](https://www.worldbank.org/en/publication/global-economic-prospects#overview) June 2020. <https://www.worldbank.org/en/publication/global-economic-prospects#overview>.

8. The World Bank estimates that the COVID-19 pandemic could push between 71 and 100 million additional people into extreme poverty in 2020, depending on the severity of the scenario considered. In the best-case scenario, the number of additional people in lower- and upper-middle-income countries pushed below the USD 5.5 per day¹⁶ international poverty line is estimated to be 177 million.¹⁷

Political instability and conflict

9. Conflict and violence are among the main drivers of food insecurity globally. In previous years, nine of the ten countries with the largest populations in need faced conflict and forced displacement.¹⁸
10. The COVID-19 pandemic risks exacerbating existing vulnerabilities in already fragile settings. The actions taken in response to COVID-19 can contribute to increasing tensions and violence and also affect the capacities and behaviour of local, national and international actors, which in turn may alter existing conflict and peace dynamics. Under certain conditions, the COVID-19 crisis may exacerbate existing drivers of conflict and undermine social and economic resilience.¹⁹
11. Rising levels of unemployment (particularly among young people), loss of income and livelihoods, increasing poverty, inequalities and food insecurity can exacerbate existing social discontent and fragmentation, especially in countries with pre-existing economic crises. Analysis indicates that levels of civil unrest threaten to be higher and to have more destabilizing effects than in recent years.²⁰
12. Migrants in irregular situations, migrant workers with precarious livelihoods or working in the informal economy, victims of human trafficking and people fleeing their homes because of persecution, war, violence, human rights violations or disaster – whether within their own countries or across international borders – are disproportionately affected. One third of the world's 45.7 million internally displaced persons live in the ten countries most at risk from COVID-19. They now face three crises combined into one – a health crisis, a socioeconomic crisis and a protection crisis – against the backdrop of an ever-growing climate crisis.²¹

Chronic and acute food insecurity

13. The number of people affected by hunger in the world continues to grow. As noted in *The State of Food Security and Nutrition in the World 2020*, this trend began in 2014 and there are nearly 60 million more undernourished people now than in 2014, a situation that has been exacerbated by the COVID-19 pandemic. Preliminary assessments suggest that the pandemic may add between 83 and 132 million people to the total number of undernourished in the world in 2020.²²

¹⁶ Per day, in 2011 purchasing power parity (PPP).

¹⁷ World Bank. 2020. [Projected poverty impacts of COVID-19 \(coronavirus\)](http://pubdocs.worldbank.org/en/461601591649316722/Projected-poverty-impacts-of-COVID-19.pdf). 8 June 2020. <http://pubdocs.worldbank.org/en/461601591649316722/Projected-poverty-impacts-of-COVID-19.pdf>.

¹⁸ United Nations Office for the Coordination of Humanitarian Affairs. 2019. [Global Humanitarian Overview 2020: December 2019](https://reliefweb.int/report/world/global-humanitarian-overview-2020-enarfrzh). <https://reliefweb.int/report/world/global-humanitarian-overview-2020-enarfrzh>.

¹⁹ FAO and WFP. 2020. [FAO-WFP early warning analysis of acute food insecurity hotspots](https://www.wfp.org/publications/fao-wfp-early-warning-analysis-acute-food-insecurity-hotspots): July 2020. <https://www.wfp.org/publications/fao-wfp-early-warning-analysis-acute-food-insecurity-hotspots>.

²⁰ *Ibid.*

²¹ United Nations. 2020. [Policy Brief: COVID-19 and People on the Move](https://reliefweb.int/report/world/policy-brief-covid-19-and-people-move-june-2020). <https://reliefweb.int/report/world/policy-brief-covid-19-and-people-move-june-2020>.

²² FAO, International Fund for Agricultural Development, United Nations Children's Fund, WFP and World Health Organization. 2020. [The State of Food Security and Nutrition in the World 2020](http://www.fao.org/3/ca9692en/online/ca9692en.html). <http://www.fao.org/3/ca9692en/online/ca9692en.html>.

Impact on food systems

14. With existing vulnerabilities being exacerbated by the COVID-19 pandemic, it is important to understand the pandemic's impacts not only on the food security of individual people and families, but also on national, regional and global food systems. The following are some examples:
 - While the global outlook for the 2020/21 harvests of staple crops is promising, movement restrictions imposed to contain the spread of the virus have disrupted the harvesting, transportation and processing of food and other critical goods, increasing delivery times and reducing the availability of even the most basic food items.²³
 - For households dependent on food production and animal husbandry, disruption of agricultural input supply chains, veterinary supplies and access to markets will likely lead to loss of income due to reduced crop and livestock production and sales.²⁴
 - Unemployment, underemployment and reduced remittances will reduce people's purchasing power. Urban people, particularly daily wage earners in informal economies and employees in the service sector are at particular risk of losing their income sources as a result of regulations on social distancing and government restrictions aimed at minimizing virus transmission. People who are reliant on remittances to meet their basic needs and those who regularly cross borders to engage in livelihood activities will lose their income sources. As households face reduced purchasing power, there is enormous potential for a decline in consumer demand, particularly for higher value products, further weakening the incomes of producers, including those who produce high-value food products.²⁵
15. The pandemic came at a time when food security and food systems were already under strain. The socioeconomic impact of the COVID-19 crisis will affect the cash flow and financial liquidity of producers, small- and medium-sized agribusinesses and financial institutions owing to inhibited production capacity, limited market access, loss of remittances, lack of employment and unexpected medical costs. As countries continue to roll out sizeable relief and stimulus packages, the needs of food system actors require urgent and focused attention.²⁶

²³ FAO. 2020. Novel Coronavirus (COVID-19). <http://www.fao.org/2019-ncov/q-and-a/impact-on-food-and-agriculture/en/>.

²⁴ *Ibid.*

²⁵ United Nations. 2020. *Policy Brief: The Impact of COVID-19 on Food Security and Nutrition*. <https://reliefweb.int/report/world/policy-brief-impact-covid-19-food-security-and-nutrition-june-2020>.

²⁶ United Nations. 2020. *Global Humanitarian Response Plan COVID-19, United Nations Coordinated Appeal (April–December 2020)*. https://www.un.org/development/desa/ageing/wp-content/uploads/sites/24/2020/05/GHRP-COVID19_May_Update.pdf.

Climate

16. Climate and natural hazards are drivers of malnutrition and food insecurity and can have both economic and political impacts. Current signs of an impending near-global climate event such as an El Niño or La Niña imply a “La Niña Watch”. This means that the likelihood of a La Niña event developing in the next six to nine months is higher than the likelihood of an El Niño event combined with that of neutral conditions, although the probability is so far low, at 50-55 percent.²⁷ For WFP, the implications of a full La Niña event, should it materialize, vary across its areas of operation:
- In the Southern Africa region, La Niña conditions typically enhance seasonal rainfall and are associated with improved crop and pasture performance. This would contribute to improved food security conditions for key WFP operations such as the one in Zimbabwe. The country had poor crop production in 2020²⁸ with negative impacts extending into the coming lean season of late 2020 and early 2021. Good harvests in mid-2021 resulting from a favourable rainfall season would improve prospects in Zimbabwe for late 2021 and early 2022. The same applies to drought-prone areas of southern Mozambique, southern Angola and Namibia. All these areas have undergone a series of poor growing seasons since the regional droughts of 2014/15 and 2015/16 induced by a large El Niño event.
 - In Eastern Africa, La Niña events are associated with drier than average conditions, which have led to major regional scale droughts in the recent past. Specialized long-range forecasts indicate a likelihood of below average rainfall in Somalia during the coming two rainfall seasons of October to December 2020 and March to May 2021,²⁹ which would lead to unfavourable food security conditions until the end of 2021 or early 2022; such conditions could persist, depending on the rainfall prospects for late 2021 and early 2022. Generally, droughts are not confined to Somalia, so should these conditions materialize, they are likely to affect semi-arid regions of Kenya and southeast Ethiopia (Somali Region). On the positive side, drier than average conditions will end the favourable conditions for the multiplication and spread of desert locusts. Hence, the expectation is that the impact of desert locusts in East Africa will be confined to recent or near future harvests and end by late 2020 at the latest.
 - In West Africa, the effects of La Niña are less well defined but tend to be associated with more favourable seasonal conditions. However, by the time of the next growing season in the Sahel, in mid-2021, La Niña conditions – should they materialize – are likely to have dissipated.
 - In Asia, La Niña events are associated with drier than average conditions in Indonesia and southeast Asia, but impacts tend to be significant only during strong events. In Central America, a La Niña event is more likely to bring favourable than unfavourable conditions, but there is also an increased chance of large tropical storms and hurricanes.
17. Even if a full La Niña event does not materialize, borderline La Niña conditions may result in some of the scenarios described above. However, droughts or wetter than average conditions can, of course, also occur irrespective of whether a La Niña or El Niño episode takes place.

²⁷ Climate Prediction Center. 2020. [El Niño/Southern Oscillation Diagnostic Discussion](https://www.cpc.ncep.noaa.gov/products/analysis_monitoring/ens0_advisory/ensodisc.pdf). 9 July 2020. https://www.cpc.ncep.noaa.gov/products/analysis_monitoring/ens0_advisory/ensodisc.pdf.

²⁸ FAO. 2020. GIEWS. [Global Information and Early Warning System, Country Brief, Zimbabwe](http://www.fao.org/giews/countrybrief/country.jsp?code=ZWE). 25 June 2020. <http://www.fao.org/giews/countrybrief/country.jsp?code=ZWE>.

²⁹ Climate Hazards Center. 2020. [Skillful very long-lead forecasts anticipate potential back-to-back below normal East African rains](https://blog.chc.ucsb.edu/?p=774), July update. <https://blog.chc.ucsb.edu/?p=774>.

Impact on international humanitarian assistance

18. Prior to COVID-19, it was estimated that nearly 168 million people would need humanitarian assistance and protection in 2020. This number represents one in about 45 people in the world and is the highest figure in decades.³⁰ The pandemic is expected to have a significant impact on people in need largely through job losses and declining remittances. WFP estimates that 270 million people will be acutely food-insecure by the end of 2020.³¹ Countries with high shares of people employed in the informal sector, high poverty rates among people in work and underperforming social protection systems are at particular risk of increasing food insecurity. With more than 2 billion people – or 62 percent of all those working worldwide – employed in the informal economy according to ILO data, millions of people face a growing risk of hunger. Earnings for informal workers are estimated to decline by 82 percent, with Africa and Latin America expected to face the largest declines.³² Women and young people will be disproportionately affected as they are employed in the sectors that are most affected by the crisis.
19. It is likely that the pandemic will have significant repercussions on the delivery of humanitarian assistance. Richer countries may divert their resources to support their own COVID-19 response efforts, affecting budgets for assistance. Movement restrictions are likely to affect the mobility of supplies and staff, and therefore the ability to conduct field work. The costs of delivering humanitarian assistance may increase as a result.

WFP's positioning

20. WFP operates on the frontline, responding to a record number of concurrent emergencies, which are often driven by conflict or climate change-related disasters, in 2019 and 2020. The COVID-19 pandemic has intensified WFP's operating environment by creating simultaneous economic and health crises. It has driven more vulnerable people into food insecurity and further challenged WFP by restricting access and travel.
21. WFP will continue to focus on and work at the humanitarian–development–peace nexus. Partnering with development and peace actors, including private sector entities and governments, will result in a common vision and the leveraging of comparative advantages to achieve maximum impact for vulnerable people so that they can attain healthy lives and productive livelihoods. Achieving zero hunger requires a combination of addressing emergency needs where appropriate and implementing alternative strategies for tackling vulnerability without necessarily resorting to protracted emergency support.
22. WFP continues to be a leader in the United Nations development system reform, contributing to the global system of United Nations resident coordinators and United Nations sustainable development cooperation frameworks. Second-generation CSPs and WFP's work with United Nations partners will ensure coordinated efforts in working towards collective outcomes that strengthen both humanitarian and development results.

³⁰ United Nations Office for the Coordination of Humanitarian Affairs. 2020. [Global Humanitarian Overview 2020](https://reliefweb.int/report/world/global-humanitarian-overview-2020-enarfrzh): December 2019. <https://reliefweb.int/report/world/global-humanitarian-overview-2020-enarfrzh>.

³¹ WFP. [WFP Global Response to COVID-19: June 2020](#).

³² ILO. 2020. [ILO Monitor: COVID-19 and the World of Work](#). Third edition. Updated estimates and analysis. 29 April 2020. https://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/documents/briefingnote/wcms_743146.pdf.

Organizational context

23. Building on the management plan for 2020–2022 and implementation of that plan to date, WFP continues to prioritize the following six areas:
 - leadership in emergency;
 - funding and partnerships for zero hunger;
 - digital transformation;
 - excellence in programme: the humanitarian–development–peace nexus;
 - unlocking WFP’s potential: simplification and efficiency; and
 - people management.
24. In line with its corporate priorities, in mid-2019 WFP put in place an organizational structure at headquarters that reflects the organization’s greater role at the humanitarian–development–peace nexus and the growing complexity of operations and protracted crises in a context of increased resource levels. In June 2020, WFP further reorganized its senior leadership structure, notably by elevating the position of the Senior Advisor for Workplace Culture to an Assistant Secretary-General position. The change underscores the importance placed on duty of care to WFP’s employees and on strengthening WFP’s workplace culture to create a more conducive working environment where all forms of harassment, abuse of power and discrimination are tackled.
25. The digital transformation of WFP affects all aspects of its operations, including the digitalization of business processes and the creation of digital equivalents of data subjects that WFP interacts with (e.g. beneficiaries, partners, donors and customer vendors) and critically the protection and governance of those digital identities in a robust, compliant and ethical manner. To support this corporate priority area, a data protection function will be established under the Chief of Staff’s office. The function will include the development of a framework that ensures the responsible use of data within WFP, protects WFP’s reputation in this area and reports on its compliance.
26. In addition, following the report of the External Auditor on decentralization and its recommendation to study the geographical scope of the regional bureaux,³³ WFP conducted a review to optimize the span of control and operations in the regional bureaux. The review considered context, flight connectivity, regional economic communities, official languages and United Nations presence. Based on the findings from the review, country offices in Armenia, Kyrgyzstan and Tajikistan will shift from the Middle East, North Africa, Eastern Europe and Central Asia region to the Asia and the Pacific region and the Sudan country office will transfer from the Middle East, North Africa, Eastern Europe and Central Asia region to the East Africa region.

Governance

27. The framework of the Integrated Road Map comprises four interrelated components – the WFP Strategic Plan (2017–2021), the Policy on Country Strategic Plans, the Financial Framework Review and the Corporate Results Framework (2017–2021) – all of which were approved at the second regular session of the Board in 2016. The governance model for the Integrated Road Map framework is risk-based and cost-effective. It strengthens the Executive Board’s approval and strategic oversight functions by reducing fragmentation while maintaining WFP’s ability to respond quickly to emergencies.

³³ WFP/EB.A/2017/6-G/1* and WFP/EB.A/2017/6-G/1/Add.1/Rev.1.

28. At the reconvened 2020 first regular session, after considering a review of the interim delegations of authority that were in place from 2018 to 2019, the Executive Board approved delegations of authority to the Executive Director, which came into effect on 1 May 2020.³⁴ WFP will conduct a review of delegations of authority no later than 2025 with a view to ensuring that the Executive Board's fundamental role in approval and oversight of WFP activities is maintained. The review will consider the development and implementation of a second generation of CSPs, the impact of reform of the United Nations resident coordinator system and the rollout of the United Nations sustainable development cooperation framework.

³⁴ Delegations of authority are set forth in annex III of document WFP/EB.1/2020/4-A/1/Rev.2 and the Appendix to the General Rules.

Section II: Funding context and resourcing assumptions

Introduction

29. This section provides an overview of the financial context and assumptions supporting WFP's revenue forecast of USD 7.40 billion in 2021. The forecast is based on systematic engagement with donors and an analysis of trends, which are reconciled with local funding projections in each of WFP's country offices. The conservative forecast recognizes that there is a high degree of uncertainty for 2021 owing to the impact of the COVID-19 pandemic on donors' domestic economies.
30. In order to meet the needs outlined in its programme of work, and in accordance with the WFP Strategic Plan (2017–2021) and the strategic evaluation of funding WFP's work,³⁵ WFP is taking action to broaden its donor base and diversify its funding resources by adopting new approaches at the capital and field levels. WFP will also continue its proactive dialogue with donors on predictable, flexible and multi-year funding as a means of strengthening operational continuity and enhancing operational effectiveness and efficiency. This section provides an overview of resourcing trends related to that work.

Current context and way forward

31. As the number of acutely food-insecure people increased by nearly 70 percent between 2015 and 2019, WFP has seen a sizeable and comparable increase in funding over the same period, owing in large part to growing humanitarian needs. Over this period, funding for WFP increased by 60 percent, from USD 5 billion in 2015 to USD 8 billion in 2019. However, despite this notable growth, significant gaps in funding have persisted, challenging WFP's capacity to fully implement its planned programme of work.
32. The global economic impact of the COVID-19 pandemic has caused needs related to food security to soar in many countries already facing humanitarian crisis, placing increased pressure on WFP to mobilize resources to meet escalating operational requirements. Unlike most crises that WFP has responded to throughout its history, the impact of the pandemic is directly affecting countries that comprise the organization's donor base as well as those where it operates. Over a relatively brief period from February to March 2020, the world witnessed stock market uncertainty, a declaration of a global pandemic and a steep drop in oil prices, leading to turmoil and volatility in developed and developing economies. As WFP confronts a "new normal" in terms of resource mobilization, it is reasonable to anticipate that a constrained fiscal environment may lead to reduced aid budgets in the near term.
33. In these rapidly changing conditions, WFP is taking decisive action to address its persistent funding gap through a clear set of actions intended to broaden its donor base. Crucially, the recent strategic evaluation of funding WFP's work has provided a timely and important basis for guiding WFP's efforts to mobilize increased resources and protect and diversify its funding base, focusing on the private sector, international financial institutions (IFIs), innovative financing and enhanced United Nations partnerships in addition to greater advocacy for predictable and flexible funding.

³⁵ WFP/EB.A/2020/7-C and WFP/EB.A/2020/7-C/Add.1.

34. In line with the evaluation's recommendations, WFP commits to more clearly articulating its full mandate and priorities with one voice, and acting accordingly. While ensuring that its capacity to respond to emergencies is maintained and strengthened, WFP is developing strategies for unlocking and adding value to its changing lives mandate by better positioning itself at the humanitarian-development-peace nexus while enhancing partnerships with relevant donors. Key investments are being made in the partnerships function of the organization, which will result in greater professionalization in this critical area of work and make WFP "fit for the future".

Impact of COVID-19 on forecasts and resourcing

35. While needs are increasing exponentially, projected contribution levels for 2020 and beyond show a relatively stable trend and are indicative of donor confidence in WFP and its fundamental role in addressing the new aspects of hunger. However, WFP remains mindful of the global economic impact of the COVID-19 crisis, which may lead to a downward trend in contributions. Such a trend may exacerbate the funding strain on smaller operations and responses to forgotten emergencies.
36. In a setting of unprecedented uncertainty, WFP has dedicated concerted efforts to forecasting the level of support it can expect to receive in 2020 and beyond. Based on historical funding trends, donor intelligence and the latest available information on the pandemic's impact on the humanitarian financing system, WFP estimates that resources for 2020 will reach USD 7.7 billion. This funding level would represent roughly 60 percent of the organization's 2020 programme of work, leaving a funding gap of USD 5.3 billion.
37. Donors reacted swiftly as the scope and scale of the COVID-19 pandemic became apparent. On 23 March, shortly after the World Health Organization's declaration of the pandemic, the Executive Director issued a USD 1.9 billion appeal to donors for advancing their contributions to WFP, underscoring the urgent need to secure the organization's most critical food assistance operations. The appeal was fully funded within three months. WFP's global response to COVID-19³⁶ was issued subsequently on 29 June and details the organization's plan for sustaining current operations, scaling up to meet the needs of additional beneficiaries affected by the pandemic and supporting national governments and partners in their responses to the pandemic through technical assistance. The plan increases the 2020 programme of work from USD 10.6 billion to USD 12.7 billion and details USD 4.9 billion in net funding requirements for 83 operations from July to December 2020. WFP has also sought an additional USD 965 million to ensure critical common services, including passenger and cargo air services, during the global health and humanitarian response.
38. By mid-July 2020, WFP had received roughly USD 500 million more in contributions than at the same point in 2019. This is likely owing to donors expediting their support for WFP in response to the Executive Director's appeal, and the organization could expect a reduced rate of contributions through the remainder of 2020. However, WFP may also anticipate a slight increase in support in late 2020 given the potential for year-end allocations from some donors. On the whole, while a large share of donors are expected to maintain stable or moderately increased support for WFP in 2020, the petroleum market shock has had negative effects on forecasts for Gulf Cooperation Council donors in the short term, although a recovery in 2021 is anticipated.

³⁶ WFP. 2020. *WFP Global Response to COVID-19: June 2020*. <https://docs.wfp.org/api/documents/WFP-0000117304/download/>.

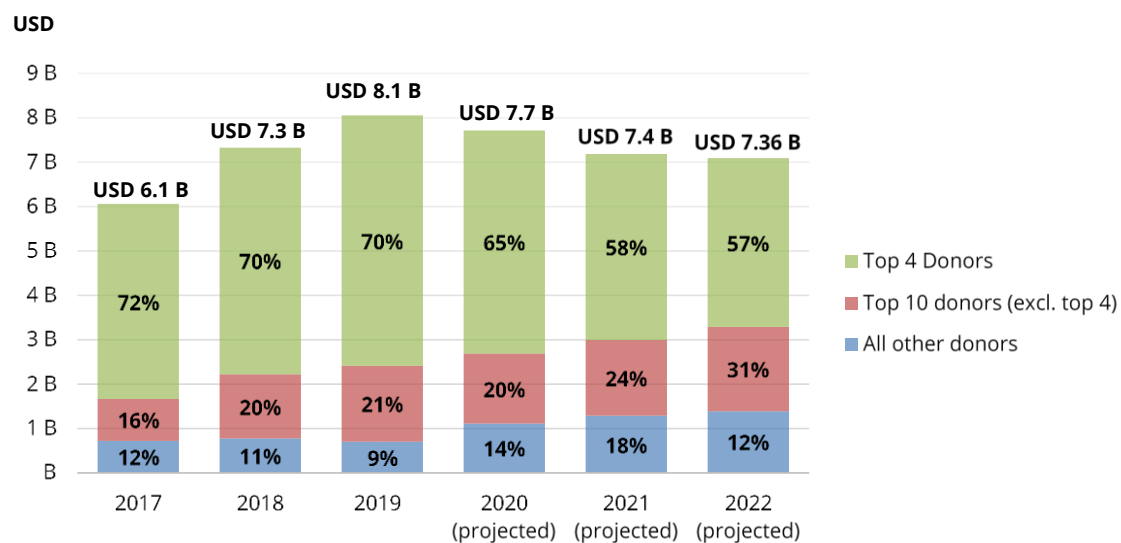
39. Funding through the United Nations and other agencies rose from USD 290 million in 2018 to USD 307 million in 2019 (including USD 149 million from the United Nations Central Emergency Response Fund), and is forecast to reach USD 480 million in 2020. Factors that continue to have positive effects on contribution levels include the significant increase in support from the Peacebuilding Fund, the launch of the Joint Sustainable Development Goal (SDG) Fund and increases in contributions from some donors to United Nations joint programmes.
40. For 2021, the latest global forecast indicates an expectation of USD 7.4 billion in contributions to WFP, although there is a degree of uncertainty regarding this projection. Many donors have expressed a commitment to maintaining current levels of funding for WFP, some foresee decreases and others indicate that funds may be repurposed to meet health-related or competing needs. The reorganization taking place within some of WFP's largest donors adds to the uncertainty. Overall, while there is reason to be cautiously optimistic considering donors' trust in WFP for its humanitarian work, it is possible that development funding for WFP and beyond may suffer some reductions.
41. While the 2021 outlook remains relatively stable among bilateral donors, there are optimistic indications for increased support in response to the COVID-19 crisis, including from IFIs and the private sector.
42. The strong commitment that IFIs have demonstrated to mitigating the socioeconomic impacts of the COVID-19 pandemic, including through significant levels of financing, has created new entry points for WFP and led to an exchange of data and analysis that has advanced partnerships with IFIs and maximized impact on the ground. Given this development, annual contributions sourced from IFIs are forecast to reach USD 300 million by the end of 2020, USD 500 million in 2021 and USD 600 million in 2022.
43. Implementation of the recently approved private-sector partnerships and fundraising strategy (2020–2025) started successfully in 2020, with results exceeding all key performance indicators set in the strategy. Income from the private sector is forecast to increase by 22 percent from 2020 to 2021, to reach USD 140 million overall, of which USD 73 million is anticipated from individual giving.³⁷

Managing the funding gap by strengthening and diversifying the donor base

44. Progress is being made towards the attainment of a broader and more diverse resourcing base. In recent years WFP has consistently secured funding from a range of new funding sources and partners. However, the proportion of contributions from the top 14 donors remained constant from 2017 to 2019, at an average of 90 percent of total funding. Overall, analysis of the current forecast projects a gradual trend towards more evenly balanced shares of contributions among donors (see figure II.1).

³⁷ Including individual donations through organizations such as World Food Program USA and the Japan Association for WFP.

Figure II.1. Donors to WFP by value of contributions and percentages of total contributions, 2017–2022 (confirmed and projected)



45. In line with the strategic evaluation of funding WFP's work, the organization is seeking to expand its donor base and funding sources by following new approaches at the capital and field levels. These include assessing opportunities for and strengthening access to innovative financing instruments with a view to mobilizing additional resources; broadening engagement with non-traditional and non-governmental stakeholders; and utilizing risk mitigating facilities.
46. In 2019 and 2020, WFP continued to explore new ways of diversifying and broadening its resource base, including through strategic dialogue with donors. As part of this dialogue, priority is given to the articulation and positioning of WFP as an organization that can provide a significant contribution at the humanitarian–development–peace nexus.

Private sector

47. Since January 2020, significant investments have been made in mobilizing resources by attracting new individual givers. Investments from the related critical corporate initiative have been deployed throughout the Private Partnerships and Fundraising Division and the Share the Meal team, and activities with the Japan Association for WFP and World Food Program USA are planned for the second half of 2020.
48. In 2020, WFP is exceeding the target for the most important of its key performance indicators set out in the private-sector partnerships and fundraising strategy: generating, within 12 months, USD 2.10 from every USD 1 spent on digital fundraising channels. By 30 June, as a result of the scale-up of digital fundraising activity made possible by the investments made, income from individuals had already reached USD 15.2 million, surpassing the amount received throughout the whole of 2019 (USD 12.2 million). The second quarterly report of 2020³⁸ was shared with the Board in September in advance of its presentation to an informal consultation.

³⁸ Quarterly report on private sector partnerships and fundraising strategy for the Executive Board, Quarter 2: April to June 2020. <https://docs.wfp.org/api/documents/WFP-0000118859/download/>.

49. The impact of the COVID-19 pandemic increases risks that may affect the successful implementation of the private sector strategy. However, the COVID-19 emergency appeal has generated strong support from individual donors, including those contributing through the Share the Meal app. WFP's strategic focus on digital engagement, rather than more traditional forms of fundraising, will mitigate the halting of many activities in response to the pandemic, which has affected face-to-face fundraising efforts and large-scale fundraising events.
50. There is a risk that the economic impact on businesses in countries badly affected by the pandemic may undermine corporate partnerships. However, there are indications that companies are prioritizing community and social missions as well as their core business. WFP's messages regarding the need for continued support have clearly resonated. In response to the crisis, corporate partners have provided support both financially and in the form of technical expertise and in-kind contributions. The impact of COVID-19 will continue to be tracked and, where possible, mitigated by adapting WFP's private sector fundraising activities.

Innovative financing, international financial institutions, debt relief and the role of national governments

51. In 2019 and 2020, building on the continued generous support of its donors, WFP made progress in building the foundation for diversification and broadening of its resource base, including through expanded and enhanced dialogue with IFIs and multilateral, bilateral and national development banks and the development of stronger and more sustained relationships with national governments and regional entities such as the African Union. Such relationships, bolstered by robust engagement, will be key to expanding WFP's support for the shaping, implementation and evaluation of country development policies and programmes, many of which are funded through loans from IFIs and development banks.
52. Recognizing the sizeable gap in funding for achievement of SDG 2, WFP resolved to explore all available alternative financing mechanisms, of which innovative financing is particularly relevant. Blended financing and debt swaps may provide WFP with strategic opportunities to contribute to the development goals of national governments by unlocking greater funding for development and high-impact interventions and projects, which would not otherwise be mobilized to reach the people most in need. With the launch of the joint Heavily Indebted Poor Countries Initiative by the International Monetary Fund and the World Bank, countries meeting specific criteria were granted the possibility of receiving debt relief. WFP will follow a strong risk management approach in exploring appropriate options.
53. In the COVID-19-affected macroeconomic environment, many stakeholders have called for debt relief, which is expected to provide renewed funding opportunities for WFP programmes via debt swaps, following the successful approach applied in Egypt and Mozambique. Donor governments may consider debt swaps as part of their official development assistance, and WFP with its food security and social protection interventions (implemented at scale and with large local currency requirements) is particularly well placed to partner with national governments in supporting beneficiaries via these financing agreements, in line with debt relief agreements between debtors and creditors.

United Nations pooled and other thematic funding

54. The formation of thematic funding "windows" will be another important step in providing WFP with the fiscal space to more strategically explore activities and actions and to engage in dialogue that can empower technical and thought leaders in WFP to drive innovation and more independently explore forward-looking strategies for achieving zero hunger. In 2019 and 2020, WFP has continued to strengthen existing partnerships and engage with global thematic entities such as the Green Climate Fund, the Global Agriculture and Food Security Program and the Global Partnership for Education. For example, after a period of proactive engagement,

2020 is the first year in which WFP received funding from the Green Climate Fund. To date, the Green Climate Fund Board has approved five WFP projects, totalling an estimated USD 50 million. Thematic funding windows will also allow the organization to invest in start-up activities for proposed or negotiated projects with governments, enter into co-financing partnerships with IFIs and non-traditional donors and assume financial risks with new partners that expect financial buy-in from WFP, such as the provision of first-loss guarantees and the sharing of performance and financial risks.

55. Building on recognition of the value of thematic approaches and funding opportunities in support of zero hunger, WFP continues to work in areas such as gender equality, nutrition, resilience, school feeding, climate change and the humanitarian–development–peace nexus. WFP will continue to strengthen its thematic approaches in positioning itself as a key player at the humanitarian–development–peace nexus and obtaining access to new funding opportunities from global, regional and country thematic funds, which provide a crucial resource base for countries in transition as well as opportunities for WFP to mobilize seed funding and invest in transformational change.
56. Concerted efforts throughout the United Nations system and agencies in response to pre-existing needs and those triggered by the pandemic, along with WFP’s unique value proposition as both a service provider and a humanitarian agency, are expected to lead to continuation of the positive funding trend for the organization. Overall, the scope of WFP’s operations, including its deep field presence, facilities for multiple transfer modalities and robust logistics and transportation capacities, present opportunities for WFP to support other United Nations agencies that face constraints in delivering their own assistance in the wake of the pandemic. As the need for WFP’s role as implementer, convener, facilitator and service provider grows, the need to promote access to alternative resources is becoming more apparent and pressing, underscoring the importance of the organization’s role and participation in United Nations appeals processes.
57. The Secretary-General established a United Nations multi-partner trust fund for the immediate socioeconomic response to COVID-19 in April 2020, with the first call for contributions focusing on 47 low- and middle-income countries that are not covered by the United Nations COVID-19 Global Humanitarian Response Plan.³⁹ WFP secured funding for ten proposals totalling USD 3.7 million for interventions in Bhutan, El Salvador, Eswatini, Guinea, Guinea-Bissau, India, Indonesia, Nicaragua, Sao Tome and Principe and Tunisia. In full alignment with national priorities, WFP took a partnership-based approach to resource mobilization, leveraging funds – primarily with the United Nations Development Programme, the United Nations Children’s Fund (UNICEF) and FAO, but also with the World Health Organization and the United Nations Human Settlement Programme – while complying with the “new way of working”, which calls for humanitarian and development actors to collaborate towards shared outcomes.

National governments

58. National government contributions have remained relatively stable in recent years, with USD 103 million received in 2018 increasing to USD 128 million in 2019 (figures exclude IFI resources channelled through national government contributions). Funding through national governments in the period from 2020 to 2022 is forecast at the five-year average of USD 139 million per year, but in view of the COVID-19 pandemic, WFP will continue to monitor national priorities and related resourcing opportunities. WFP continues to encourage national government partners to make regular contributions to its programmes.

³⁹ United Nations. 2020. *Global Humanitarian Response Plan COVID-19, United Nations Coordinated Appeal (April–December 2020)*. https://www.unocha.org/sites/unocha/files/GHRP-COVID19_July_update.pdf.

59. In addition to its role as facilitator and convener for the provision of services and technical support, WFP began to make use of the most recent version of the Emerging Donor Matching Fund (EDMF) in mid-2019. Despite initial slow progress since the EDMF's revitalization, allocations in 2019 totalled USD 3.4 million, which is similar to those received in the previous EDMF implementation period (2003–2016), when they averaged USD 3.6 million per year. At the time of writing, in 2020 USD 2.7 million had been allocated from the EDMF, and ten national governments had provided contributions, either in-kind or cash-based, which have facilitated the provision of EDMF support for national programmes.
60. The EDMF serves as a multiplier of funding. For every dollar of EDMF funds allocated since 2019, WFP has received close to twice as much in contributions. The EDMF has also facilitated the timely delivery of humanitarian assistance to conflict-affected people, particularly in the absence of readily available funds from donors for covering the associated costs of national government contributions. In addition, the EDMF has enabled certain country offices to widen their collaboration with national governments. In El Salvador, for example, a national government contribution allowed WFP to provide technical assistance for the production of fortified cereal blends. Such contributions may not have been received in the absence of the EDMF funds, particularly in settings with challenging funding environments and limited options for covering associated costs.

Predictable and flexible income

61. As a voluntarily funded organization, WFP values all types of funding, including that earmarked for specific operations, which is consistently provided by WFP's top donors. At the same time, receiving flexible funding that allows for an agile and quick response to humanitarian needs is critical for WFP, while the multi-year funding provided by increasing numbers of donors is critical for the long-term planning of the organization's engagement in resilience and root causes. WFP's proactive dialogue with donors on predictable, flexible and multi-year funding, aimed at strengthening operational continuity, including in saving lives, is a priority.
62. WFP's programme and financial architecture provides opportunities for securing more predictable funding, especially in the form of multi-year contributions, enabling the long-term, consistent and continuous investments that are necessary for reducing the impact of adverse events and strengthening community resilience over time. WFP continues to set clear benchmarks for increasing the flexibility and predictability of funding – including earmarked funding – in order to achieve greater efficiency and effectiveness. In many instances, these contributions are the result of extensive negotiations between WFP and the donor that determine the exact nature of such allocations in terms of country-associated outcomes and activities and timing, taking into consideration expected contributions from other donors.
63. Contributions eligible for deployment in internal project lending increased from USD 3.1 billion in 2018 to USD 4 billion in 2019, accounting for 53 percent of all contributions. WFP will continue to highlight the critical nature of its internal project lending, given the relevance of this facility in the prevailing operational environment.
64. WFP will employ a dual approach to enhancing the quality of its funding by considering both internal and external actions that draw on its commitments to drive efficiency and effectiveness of operations. WFP will continue to strengthen its advocacy on flexibility. It will create targets for ensuring the quality of individual donor engagements and monitor the attainment of those targets with a view to continuously pursuing improvements in funding predictability and flexibility and capturing lessons learned. Intensifying the communication and exchange of ideas with donors, at both the capital and field levels, will be key to establishing a clear path towards enhanced partnerships; a broader understanding of the budgeting priorities of donors will allow all stakeholders to respond to and facilitate the provision of better services for beneficiaries and achievement of the goal of zero hunger in line with their priorities.

65. Since the onset of the global COVID-19 crisis, WFP has called on its network of donor partners to provide simplified and accelerated flexible funding. Building on WFP's programme of work, these efforts have led to increased awareness of the urgency of operational requirements, positive media campaigns, high-level strategic support and, most importantly, increased donor willingness to contribute to WFP operations.
66. Progress towards more flexible funding was made in 2019, with funding earmarked at the activity level decreasing from 81 percent (USD 4.2 billion) of total funding in 2018 to 71 percent (USD 5.3 billion) in 2019. Ongoing analysis of contributions indicates that the percentage of flexible contributions for 2020 is expected to match 2019 levels.
67. Multi-year funding increased by 36 percent from USD 1 billion in 2018 to USD 1.3 billion in 2019. For the coming months, analysis of intelligence on donors suggests that multi-year contributions will increase in 2020, with USD 943 million in multi-year funding confirmed by mid-year.
68. Strategic partnership agreements (SPAs) are one of WFP's primary tools for securing predictable and flexible funding aligned with a set of jointly agreed, relatively long-term objectives. At present, WFP has 14 strategic partnership agreements with donors that include Australia, Canada, Denmark, Finland, Iceland, Ireland, Luxembourg, New Zealand, Norway, the Republic of Korea, the Russian Federation, Spain, Sweden and the United Kingdom of Great Britain and Northern Ireland. The Programme is discussing the renewal of agreements that are coming to an end in 2020 and is in dialogue with a range of donors to expand its SPA portfolio, which will contribute to its resourcing prospects from 2021 onwards.

Section III: Operational requirements for 2021

Overview

69. In three of the last four years, the number of people experiencing acute hunger and requiring urgent food, nutrition and livelihoods assistance has increased by 10 percent or more.⁴⁰ WFP's operational requirements have also steadily increased, by an average of 5 to 15 percent each year, mirroring a world of worsening violence and conflict, increasing climate shocks, extreme weather events and economic crises that force households further and further into poverty, hunger and malnutrition. These were the challenges already faced by WFP and the world prior to the global COVID-19 crisis.
70. The management plan for 2020–2022 outlined operational requirements for reaching 88 million beneficiaries in 2020, an increase of 11 percent compared with the previous year's plan of reaching 79 million beneficiaries. This management plan (2021–2023) anticipates reaching 101 million beneficiaries in 2021, representing a further 15 percent increase. While these planning figures reflect WFP's ability in forward-looking management of its programme of work, imperfect information and exogenous shocks require flexibility in the organization's approach to effectively saving and changing lives. This flexibility has never been more necessary than now, as the global COVID-19 crisis threatens to multiply operational requirements and WFP is compelled to adapt its response to meet increasing calls for support.

The effect of the COVID-19 pandemic on the 2021–2023 planning period

71. The global COVID-19 crisis, beginning in the first quarter of 2020, will continue to have dramatic impacts at the community, national and global levels throughout 2021. In addition, efforts to control the spread of the virus and the interaction of those efforts with pre-existing inequalities and vulnerabilities are compounding the effects of the pandemic on lives, livelihoods and the ability to cope with this global crisis.
72. As a result, the full scale, scope and timing of the pandemic's impact are still evolving in WFP's countries of operation, creating unprecedented uncertainty for WFP's projected needs in 2021. Country office data presented in this management plan were collected in the spring of 2020 and do not capture the full impact of the pandemic on food security, which will likely take longer to manifest.
73. In these conditions, and with the effect of the global pandemic on food security manifesting itself in new forms of deprivation, WFP is addressing these challenges by assuming more responsibility within the broader international community and establishing platforms that enable humanitarian response even when borders are closed and global transport is threatened; seeking innovation in the response to food insecurity at all levels of society, while striving to protect gains made; and scaling up in response to requests from governments and communities for support that enables them to meet urgent needs while recovering from crisis with greater resilience to withstand future compound crises.⁴¹
74. As countries' needs evolve, country offices will therefore switch between responding to the short-term effects of the pandemic and supporting governments in minimizing the longer-term effects of the related protracted socioeconomic shocks. WFP will regularly adjust its needs-based plans through budget revisions throughout 2020 and into 2021. Member States will be notified of all budget revisions to CSPs and interim CSPs and updated planning figures will be shared via the CSP data portal.

⁴⁰ Analysis by WFP based on Global Network Against Food Crises and Food Security Information Network. 2020. *2020 Global Report on Food Crises* (FSIN) <https://www.wfp.org/publications/2020-global-report-food-crises>.

⁴¹ WFP's adherence to the OECD-DAC Recommendation on the Humanitarian–Development–Peace Nexus puts in place an overarching commitment to reduce the risks, vulnerabilities and humanitarian need over time.

Situational analysis

75. According to the 2020 Global Report on Food Crises,⁴² an additional 11 million people were classified as being in “crisis” or worse – IPC phase 3 or above – in 2020 due to increasing conflict, climate, and economic shocks. An additional 183 million people are on the brink of slipping into phase 3 (crisis) or worse if faced with additional shocks. Africa has, by far, the largest numbers of acutely food-insecure people with levels particularly high in countries affected by regional crises such as those in the Lake Chad Basin and Central Sahel. Food insecurity is also seen where armed conflict, intercommunal violence and other localized tensions continue to affect peace and security, such as in the Democratic Republic of the Congo and South Sudan, with large refugee populations from South Sudan moving into neighbouring countries such as the Democratic Republic of the Congo, Ethiopia, Kenya, the Sudan and Uganda. Conflict is compounded by extreme weather events and locust infestations that threaten to destroy large agricultural and pasture areas of the Horn of Africa and Southern Africa. Economic crises are also having a growing influence on food security levels, particularly in the Bolivarian Republic of Venezuela, Haiti, Pakistan and Zimbabwe.
76. The people hit hardest by shocks are the most vulnerable and marginalized – children, women and people forced from their homes and across borders. More than one in five children under 5 years of age (144 million) are stunted. Each percentage point drop in global gross domestic product is expected to result in an additional 0.7 million stunted children.⁴³
77. Emerging evidence on the impact of the COVID-19 crisis suggests that women’s economic and productive lives will be affected disproportionately and differently from those of men. Around the globe, women generally earn less than men, save less, hold less secure jobs and are more likely to be employed in the informal sector. They have less access to social protection instruments and account for the majority of single-parent households.⁴⁴ Consequently, their capacity to absorb economic shocks is less than that of men.
78. In mid-2019, an estimated 79 million people were displaced globally, of whom 44 million were internally displaced and 20 million were refugees assisted under the Office of the United Nations High Commissioner for Refugees (UNHCR) mandate. More than half of these refugees were hosted in countries that already had a high prevalence of acutely food-insecure people. In countries where funding constraints have reduced assistance in refugee camps, often for prolonged periods, refugees’ food security is severely threatened. In 2019 more than a quarter of WFP’s saving lives programme was dedicated to meeting the needs of forcibly displaced populations.⁴⁵

Evolution of the of the management plan (2021–2023)

79. Through the management plan (2021–2023) WFP affirms its commitment to aligning and integrating its capacities and programmes with those of national authorities and other partners. This plan reflects progress towards implementation of WFP’s global commitments, including the 2030 Agenda for Sustainable Development.

⁴² Global Network Against Food Crises and Food Security Information Network. 2020. *2020 Global Report on Food Crises*. <https://www.wfp.org/publications/2020-global-report-food-crises>.

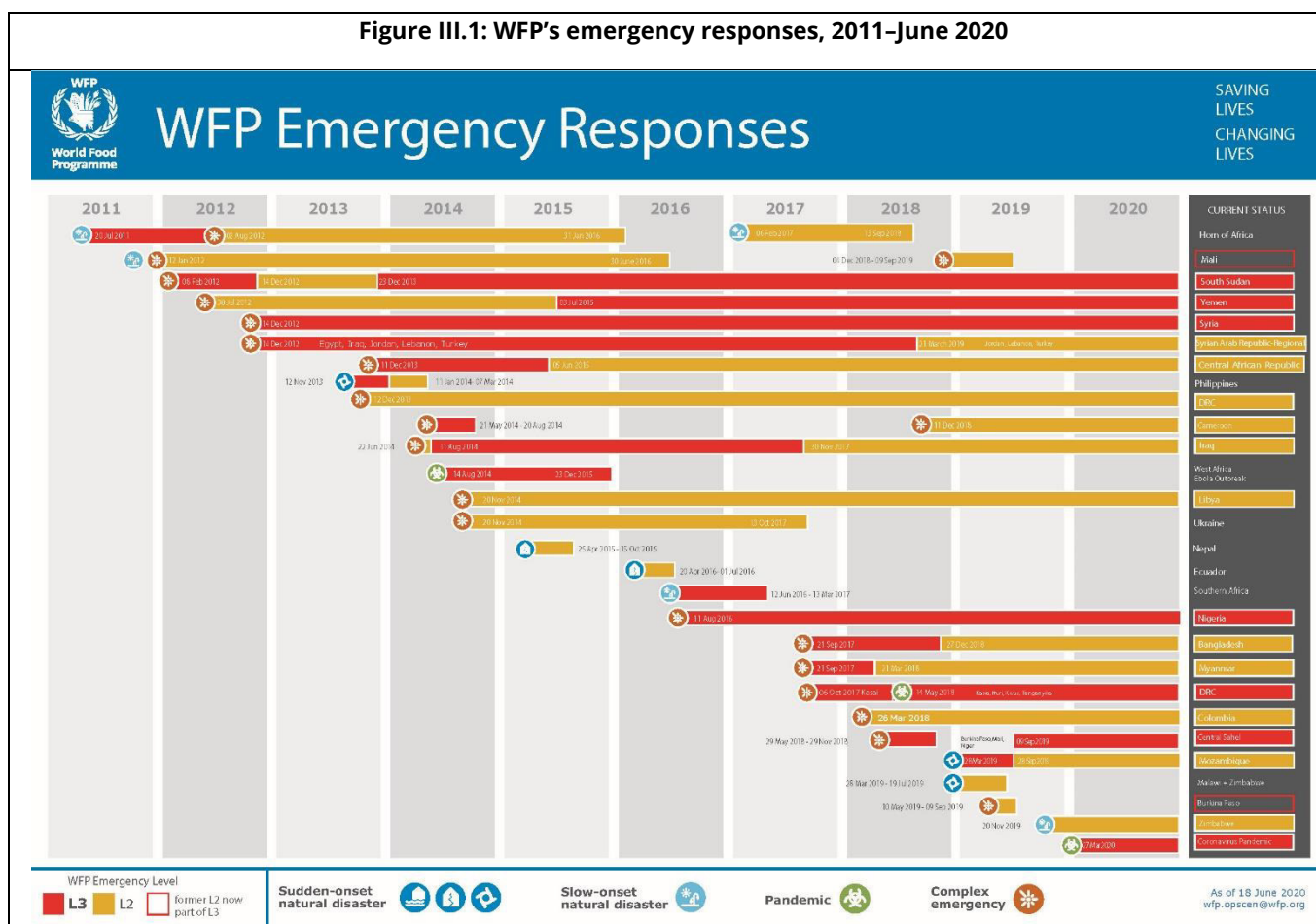
⁴³ World Health Organization. 2020. Fact sheet. Malnutrition. 1 April 2020 <https://www.who.int/news-room/fact-sheets/detail/malnutrition>.

⁴⁴ United Nations. 2020. *Policy Brief: The Impact of COVID-19 on Women*. <https://www.unwomen.org/en/digital-library/publications/2020/04/policy-brief-the-impact-of-covid-19-on-women>.

⁴⁵ Annual performance report for 2019. WFP/EB.A/2020/4-A.

80. The management plan (2021–2023) covers WFP’s operations in 121 countries. Of these countries 69 have endorsed CSPs, 13 have interim CSPs, 1 is operating under a transitional interim country strategic plan, 37 are operating under either the Pacific or the Caribbean interim multi-country strategic plan and 1 is operating under a limited emergency operation. The strategic and programmatic shifts set out in the WFP Strategic Plan (2017–2021) are now firmly embedded in WFP’s planning processes and the next generation of CSPs are increasingly revealing the transformative programmes and partnerships required to achieve the ambitious shift towards programmes that build on emergency assistance in ways that save lives and change lives. WFP seeks to meet emergency needs in a timely and effective manner – where possible, in ways that prevent the need for further life-saving assistance in the future – while simultaneously designing multi-year operations that sequence and layer transition and development efforts that reduce humanitarian needs in the medium and long terms. This is particularly important where conflict, climate and economic shocks are interlinked and difficult to predict.
81. In 2020, WFP and its partners are responding to 17 concurrent emergencies worldwide. Seven are Level 3 emergencies, which represent the most complex, protracted, and costly operations because of access challenges and the overlap of conflict and climate shocks. Examples include the emergencies in the Democratic Republic of the Congo, Nigeria, South Sudan, the Syrian Arab Republic, Yemen and the central Sahel region (Burkina Faso, Mali and the Niger), and the response to the COVID-19 pandemic. The remaining ten emergencies are classified as Level 2. Figure III.1 summarizes WFP’s coverage of emergencies since 2011, highlighting an increasing and prolonged trend in humanitarian crises.

Figure III.1: WFP’s emergency responses, 2011–June 2020



82. The global trend in increasing humanitarian crises, excluding the evolving impact of the COVID-19 pandemic, is reflected throughout the management plan (2021–2023). While WFP's programming remains needs-based, increases in the number of people facing recurring acute hunger and food insecurity underline the need for parallel efforts that tackle the origins of these vulnerabilities. Such efforts start with the design of emergency responses that not only do no harm, but also seek to do good. Equitable and inclusive assistance provision focused on the most marginalized people can support key elements of social cohesion and the strengthening of trust between citizens and the state, even during the emergency phase of a response. When interventions are coupled with programmes that build beneficiaries' resilience and self-reliance, they provide lasting results that help gradually to reduce humanitarian need.
83. WFP's first priority of saving lives and reducing suffering in emergencies is in accordance with humanitarian principles. With needs steadily rising, however, the forging of strategic and operational partnerships with national and local authorities and other development actors is essential in enabling populations to better withstand recurring shocks and strengthening systems so that they respond more efficiently and reduce needs. Achievement of the long-term benefits of this approach will incur higher short-term costs. For example, incorporating resilience building from the start of an emergency response may be more expensive at the outset, but reduces the need for and cost of humanitarian response in the long term. For every USD 1 invested in building people's resilience, donors can expect to save up to USD 3 in reduced humanitarian aid and avoided losses,⁴⁶ while USD 1 invested in preventing malnutrition can generate returns of up to USD 16.⁴⁷

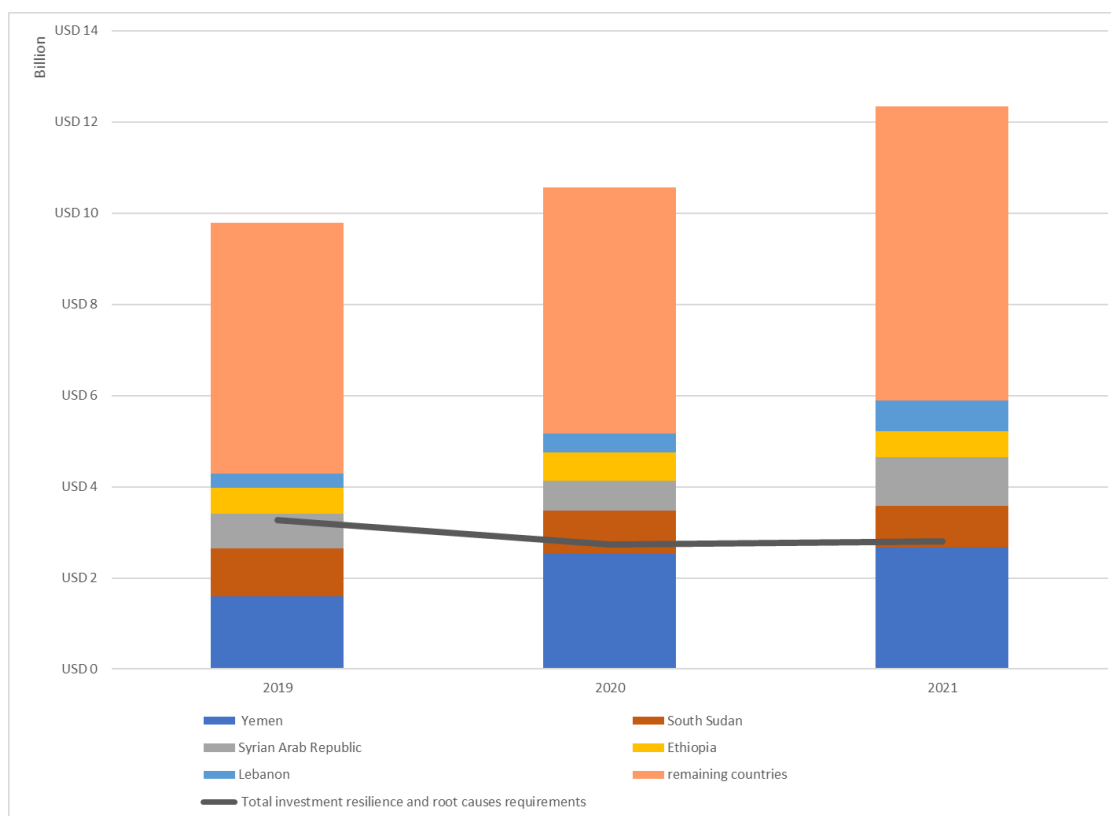
The impact of limited resources and growing needs

84. WFP's projected operational requirements for 2021 amount to USD 12.3 billion, a 17 percent increase compared with the 2020 needs-based plan. Conflicts in Burkina Faso, Somalia and the Syrian Arab Republic demand expanded responses that meet increased levels of need, while economic shocks and drought in Zimbabwe have pushed millions of people into unacceptable levels of food insecurity. Globally, emergency needs are projected to increase in more than 43 countries compared with 2020.
85. Almost half of the overall operational requirements for 2021, an estimated USD 5.2 billion, are for WFP's five largest operations – in Ethiopia, Lebanon, South Sudan, the Syrian Arab Republic, and Yemen. Operational requirements in these five countries will increase by 14 percent (USD 716 million) compared with 2020, and have more than 4 million additional beneficiaries. The increase is attributed to the effects of drought, conflict, economic shocks, cyclones and locusts, which are becoming interrelated and are occurring with greater frequency and intensity, compounding vulnerability and increasing needs. Figure III.2 illustrates the increases in overall requirements from 2019 to 2021 and shows WFP's planned requirements for resilience building and root cause-related activities, which reflect sustained efforts to build on the gains of the emergency response, breaking the cycle of cumulative vulnerability and reducing long-term need.

⁴⁶ United States Agency for International Development. 2018. The economics of resilience to drought in Kenya, Ethiopia and Somalia. <https://www.usaid.gov/resilience/economics-resilience-drought>.

⁴⁷ International Food Policy Research Institute. 2015. *Global Nutrition Report 2015: Actions and accountability to advance nutrition and sustainable development*. <http://www.ifpri.org/publication/global-nutrition-report-2015>.

Figure III.2: Projected requirements for WFP's five largest operations and for resilience building and root cause-related activities, 2019–2021



86. As needs continue to grow, projected contribution levels are expected to remain relatively stable. For 2021, WFP forecasts USD 7.4 billion in contributions towards its operational requirements of USD 12.3 billion. The forecast funding gap of 40 percent in 2021 will reduce WFP's ability to achieve its strategic vision and global commitments and limit the organization's ability to assist all affected populations adequately. The projected gap for 2021 is most pronounced for crisis response-related activities, resulting in the prioritization of life-saving assistance for populations devastated by conflict, displacement or drought. Such prioritization risks the loss of opportunities for using WFP's deep field presence, leveraging operational partnerships and supporting national systems for building resilience and social cohesion, and addressing the systemic drivers of crisis, resulting in higher long-term costs to the international community as development gains disappear.
87. WFP's first responsibility is saving lives. Based on experience gained over the last three years, the projected impact of a USD 5 billion funding gap in operational requirements is anticipated to equate to a reduction of between 35 and 50 percent in the delivery of programmes that change lives, reduce long-term vulnerability to shocks and reverse the recurrence of acute hunger and malnutrition. Projected impacts include:
- a reduction in life-saving assistance for displaced communities and reprioritization of beneficiaries – even the most vulnerable – which would lead to cuts in rations, reduced duration of assistance and incomplete ration baskets, increasing the risk of acute malnutrition and the use of negative coping strategies, including displacement and migration;
 - a decrease in activities aimed at the prevention of malnutrition, including the promotion and fostering of safe and nutritious diets, breastfeeding, clean environments, prevention of illness and good caring practices that alleviate the strain on often fragile healthcare and community systems;

- suspension of analysis and assessment activities that support the development of government capacities to establish in-country food security monitoring systems for assessing and predicting the impact of shocks, and a reduction in the real-time and remote monitoring that is critical for WFP and national governments;
 - delays in the development of national forecast-based financing systems and anticipatory action plans that can reduce the cost of traditional, reactive humanitarian response by up to two thirds; and
 - contraction of support for activities that enhance smallholders' access to markets, including training on good agricultural practices, post-harvest handling and storage, formation of savings groups, provision of post-harvest equipment and fostering of linkages with private sector entities to reduce post-harvest losses.
88. In the last quarter of 2020, based on their expected funding levels for 2021, each country office will develop a 2021 funding forecast which is the foundation of the country office's resource-based implementation plan. Taking into consideration any anticipated earmarked funding, each country office will determine how to optimize their expected contributions by prioritizing certain activities over others. Prioritization becomes increasingly important if needs grow at a faster pace than expected contributions. Country offices' detailed implementation plans for 2021 will be made available on the CSP data portal in the fourth quarter of 2020.

Analysis of 2021 operational requirements

89. WFP projects an overall 17 percent increase in operational requirements for 2021 compared with 2020. The increase reflects WFP's commitment to continuing its life-saving efforts while simultaneously making steady and meaningful progress in improving people's ability to deal with shocks, investing in government capacities to support people and, ultimately, reducing the need for humanitarian interventions.

Analysis by focus area

90. Table III.1 outlines operational requirements by focus area, showing a 22 percent increase (USD 1.7 billion) in crisis response-related activities between 2020 and 2021. The increase in this focus area is most significant in countries that include Burkina Faso, Colombia, Somalia and Zimbabwe, where operational requirements have more than doubled since 2020. Such activities include support, both in-kind and through cash-based transfers (CBTs), for severely food-insecure shock-affected households and critical nutrition support for malnourished children under 5 years of age and for pregnant and breastfeeding women and girls.

TABLE III.1: OPERATIONAL REQUIREMENTS BY FOCUS AREA, 2020 AND 2021			
Focus area	2020 operational requirements	2021 operational requirements	Difference (%)
	<i>(USD million)</i>		
Crisis response	7 830	9 545	22
Resilience building	2 208	2 252	2
Root causes	527	547	4
Total	10 566	12 344	17

91. Operational requirements for resilience building in 2021 are projected to increase by 2 percent (USD 44 million) compared with 2020. These slightly increased requirements are for programmes focused on reducing long-term humanitarian need. For example, operations in the Central African Republic, Nigeria and Somalia have increased resilience building

requirements even though their crisis response needs will also expand. In Somalia, limited access to water and soil erosion are major livelihood challenges and are exacerbated by conflict and climate change. To mitigate this, communities engage in the construction of shallow wells, dams and water ponds and the rehabilitation of water catchments and irrigation systems that support agriculture and livestock production. Partnering with FAO and UNICEF on joint resilience-building strategies allows the provision of complementary interventions that build the capacities of households and communities to adapt to climate- and conflict-related hazards through, for example, essential basic services for health, nutrition, water and education, livelihood support activities including pasture restoration, rangeland restoration and the introduction of post-harvest loss technologies, and feeder road construction for market access.

92. Compared with 2020, the needs-based plan for activities in the root causes focus area will increase by 4 percent (USD 19 million) in 2021. The largest planned increases are for Lebanon and the Central African Republic. In Lebanon, root cause-related programmes support chronically vulnerable Lebanese people through the national poverty reduction programme, reducing social tensions with Syrian refugees receiving life-saving assistance in Lebanon.

Analysis of beneficiary numbers

TABLE III.2: BENEFICIARIES BY REGIONAL BUREAU, 2020–2021			
Regional bureau	2020*	2021**	Difference (%)
RBB – Asia and the Pacific	9 335 591	10 804 603	16
RBC – Middle East, North Africa, Eastern Europe and Central Asia	28 449 185	25 036 455	-12
RBD – West Africa	12 708 481	12 691 071	0
RBJ – Southern Africa	12 994 247	18 026 273	39
RBN – East Africa	21 026 664	29 154 538	39
RBP – Latin America and the Caribbean	3 099 343	5 051 070	63
Total	87 613 511	100 764 010	15

* WFP/EB.2/2019/5-A/1.

** Note that 2021 figures reflect the shift of the Armenia, Kyrgyzstan, Tajikistan country offices from RBC to RBB and the shift of the Sudan country office from RBC to RBN.

93. In 2021 WFP's programming is currently projected to directly reach 101 million beneficiaries, a 15 percent increase (13.1 million people) from 2020 plans. This is due to the compound vulnerability that results from combinations of conflict, climate events and economic crises, which will be exacerbated by the global COVID-19 pandemic. While the impact of the pandemic is yet to be fully seen and reflected in this management plan, the revised 2020 operational requirements as of June 2020 already indicated an increase of nearly 25 percent in the second half of 2020 owing to requirements for the COVID-19 response.
94. Large-scale increases in the numbers of people requiring WFP assistance in the Southern Africa region (RBJ) and the Latin America and the Caribbean region (RBP) are seen in Zimbabwe and Colombia where beneficiary numbers have more than doubled as a result of economic crisis and associated displacement. The decrease seen in the Middle East, North Africa, Eastern Europe and Central Asia region is due to the shift of the Sudan country office to the East Africa region and the Armenia, Kyrgyzstan and Tajikistan country offices to the Asia and the Pacific region. In the East Africa region, climate shocks, locusts and drought along with the ongoing conflict have contributed to the increases in beneficiary numbers. In West Africa (RBD) and RBJ, increasing conflict contributes to increased beneficiary numbers in Cameroon and the

Democratic Republic of the Congo. In the Asia and the Pacific region, the increase in beneficiary numbers is due in part to an increase in the number of people requiring support in Bangladesh because of expanded provision of food assistance for host communities affected by the protracted refugee crisis. However, it is important to note that while beneficiary figures provide an overall picture of WFP's volume of work, they neither reflect the duration of the support provided nor indicate how beneficiaries benefit from several simultaneous WFP programmes in ways that achieve long-term outcomes.⁴⁸

95. Indeed, based on analysis covering the period from 2012 to 2018, WFP estimates that while the average cost per beneficiary has gone up the quantity of food and the amount of cash-based transfers transferred to each beneficiary has also increased significantly. This is in the context of steadily declining costs per metric ton of food delivery, increased average duration of assistance per beneficiary, increased investment in capacity strengthening, improved nutritional value of rations and an increase in the number of emergencies with a corresponding increase in the difficulty of reaching beneficiaries in emergency contexts.
96. Also, these changes in operational contexts, ration composition and modality allocation have strained WFP's cost-per-ration measure, which currently does not disaggregate modalities in a way that facilitates the types of analyses that WFP now requires. An essential benchmark for WFP, historically the cost per ration has reflected the estimated budgeted amounts that can be attributed to a daily food basket or cash-based transfer (CBT) that is designed to achieve programme results. While the current metric is useful for assessing the cost of operations and facilitating decision making when pursuing efficiency gains and economies of scale, WFP is rethinking the cost per ration metric to better reflect the changes that have occurred within the organization since the measure was introduced and to better reflect cost per modality. The complexity of WFP's programmatic activities, improved availability and granularity of data, changes in activity portfolios, and the increased use of CBTs all need to be critically examined in regard to how the cost per ration is calculated and reported. To this end, an inter-departmental working group is developing a revised approach and methodology, which is expected to be implemented for the 2020 annual performance report exercise.

Ability to deliver towards achievement of the SDGs

97. While humanitarian action and reducing long-term needs are WFP's core responsibilities, the management plan (2021–2023) reflects a continued commitment to assisting governments in achieving SDG 2 and to supporting the attainment of SDG 17 through strengthened partnerships that leverage the contribution of food security to the attainment of other SDG goals. Table III.3 outlines WFP's operational requirements by each of the five WFP strategic objectives and the eight WFP strategic results.

⁴⁸ Examples include WFP's ongoing work with smallholders. WFP. 2018. *Changing Lives for Smallholder Farmers, Beyond the Annual Performance Report 2018 Series*. <https://docs.wfp.org/api/documents/WFP-0000110345/download/>.

SDG	Strategic Objective		Strategic Result		2020 operational requirements (USD million)	2021 operational requirements (USD million)	Difference (%)
2	1	End hunger	1	Access to food	8 038	10 034	25
	2	Improve nutrition	2	End malnutrition	999	943	-6
	3	Achieve food security	3	Smallholder productivity and income	231	247	7
			4	Sustainable food systems	441	444	1
17	4	Support SDG implementation	5	Capacity strengthening	186	146	-21
			6	Policy coherence	4.09	3.75	-8
	5	Partner for SDG results	7	Diversified resourcing	0.26	0.80	211
			8	Enhance global partnership	666	525	-21
Total					10 566	12 344	17

Sustainable Development Goal 2

98. Strategic Objectives 1 on ending hunger and 2 on improving nutrition constitute approximately 89 percent (USD 10.9 billion) of WFP's overall operational requirements and account for 86 percent of the crisis response-related needs. Forty-five countries are planning increases in requirements for activities linked to Strategic Objective 1 (end hunger) and Strategic Result 1 (access to food) in 2021; the largest increases – totalling more than USD 1.3 billion – are in response to ongoing emergencies in Burkina Faso, Lebanon, Somalia, the Syrian Arab Republic and Zimbabwe.
99. While planning figures indicate a reduction in overall requirements for Strategic Objective 2 (improve nutrition) and Strategic Result 2 (end malnutrition), WFP's total operational requirements for nutrition activities, presented in table III.4, will increase by 13 percent. This is because nutrition inputs will be more prevalent in WFP's life-saving work – with an increase of 49 percent compared with 2020 – and are captured under Strategic Objective 1. The increase reflects requirements for tackling acute malnutrition rates, which exceed emergency levels in some of the largest crisis response-oriented operations such as those in Afghanistan, South Sudan, the Syrian Arab Republic and Yemen.
100. Under Strategic Objective 3 (achieve food security), WFP activities are projected to increase by USD 18.8 million and constitute 6 percent of WFP's total operational requirements in 2021. WFP anticipates a modest increase in requirements for strengthening smallholders' productivity and incomes under Strategic Result 3. Examples are seen in the Central African Republic, Honduras, Mozambique and Nigeria. Slight increases (1 percent) in activities related to Strategic Result 4 for supporting sustainable food systems are planned, for example, in Guatemala and the Sudan.

Sustainable Development Goal 17

101. WFP's capacity strengthening work under Strategic Objective 4 (support SDG implementation) is projected to decrease by 21 percent, or USD 40 million. This is primarily because of reductions in planned activities in the Democratic Republic of the Congo and Iraq, where reprioritized plans

of work reflect reductions in support for government services and systems that reduce hunger. WFP also anticipates that requirements⁴⁹ linked to Strategic Objective 5 (partner for SDG results) and Strategic Result 8 (enhance global partnership) will decline by 21 percent, or USD 141 million, compared with 2020. This is because of the handover of implementation of the large-scale emergency social safety net in Turkey – which was implemented in partnership with the Turkish Red Crescent (Kizilay) – to the International Federation of Red Cross and Red Crescent Societies (IFRC).

Analysis by activity category

102. In 2021, WFP anticipates that 63 percent of its operational requirements will be provided through unconditional resource transfers for highly vulnerable people. These include life-saving transfers in 65 countries for refugees and forcibly displaced people and for other men, women, girls and boys affected by conflict, drought, economic shocks or infestations. Table III.4 outlines the operational requirements for 2021 by activity category.

Activity category	2020 operational requirements (USD million)	2021 operational requirements (USD million)	Difference (%)
Analysis, assessment and monitoring	9	6	-36
Asset creation and livelihood support activities	1 033	1 122	9
Climate adaptation and risk management	86	109	26
Common services and platforms	684	529	-23
Capacity strengthening activities - individual	40	43	8
Capacity strengthening activities - institutional	321	304	-5
Emergency preparedness	18	23	29
Nutrition activities	1 465	1 661	13
Other	2	2	19
School feeding activities**	737	746	1
Smallholder agricultural market support	64	83	30
Unconditional resource transfers to support access to food	6 107	7 716	26
Total	10 566	12 344	17

* Operational requirements presented in this table have been rounded to the nearest USD million. The percentage differences reflect the actual, unrounded operational requirements.

** The operational requirements for school feeding include requirements for school feeding activities and the provision of emergency school meals embedded in unconditional resource transfer activities.

⁴⁹ In 2020, WFP estimated a reduction of 46 percent (USD 587 million) in requirements for Strategic Result 8 compared with 2019.

103. With two-thirds of WFP's 2021 operational requirements (USD 7.72 billion) directed to the provision of unconditional resource transfers that support access to food, the remaining planned operational requirements for 2021, totalling USD 4.63 billion, are for the following core areas:
- Thirteen percent of requirements are aimed at reducing high levels of malnutrition.
 - Ten percent of requirements are investments related to asset creation, smallholder market access and climate adaptation and risk management activities.
 - Six percent of requirements are directed towards the school feeding portfolio, which constitutes the fourth largest activity category.
104. Substantial changes in operational requirements for activity categories compared with 2020 include the following:
- *Analysis, assessment and monitoring:* In 2021, stand-alone activities related to analysis, assessment and monitoring are expected to decrease by 36 percent owing to changes in the Democratic Republic of the Congo. The change masks an increased focus on evidence building and government capacity strengthening in support of, for example, targeting for social protection instruments and development of national early warning systems for emergency preparedness. In Kyrgyzstan, WFP will continue to support the Government in automating national food security monitoring systems including those for price stability. In Indonesia and Nepal, through the Platform for Real-time Impact and Situation Monitoring (PRISM), WFP supports governments in the collection and analysis of data for supporting efforts to reach the most vulnerable people and mitigate the impacts of disaster and climate change.
 - *Asset creation and livelihood support:* Globally, operational requirements for asset creation and livelihood support activities will increase by 9 percent in 2021. This reflects expanded programmes aimed at investing in smallholder productivity and reducing vulnerability to various shocks. Examples include activities in Bangladesh and Jordan that focus on increasing the self-reliance of refugees, and in Afghanistan, Burkina Faso, Mozambique and Somalia, where targeted lean season and early recovery support is provided to food-insecure people as part of larger programmes for reducing long-term needs through strengthened resilience to drought, conflict and cyclones.
 - *Climate adaptation and risk management:* Between 2020 and 2021, operational requirements for climate adaptation and risk management activities increased by 26 percent from USD 86 million to USD 109 million. This is primarily attributable to increases in planned activities in Bangladesh and Malawi of USD 11 million and USD 14 million, respectively.
 - *Common services and platforms:* WFP's activities related to common services and platforms is anticipated to decrease by 23 percent in 2021 compared with 2020. This reflects a projected decrease in capacity strengthening work under Strategic Objective 4 (support SDG implementation) where reprioritized plans of work in the Democratic Republic of the Congo and Iraq reflect reductions in support of government services and systems that reduce hunger. WFP also anticipates that requirements linked to Strategic Objective 5 (partner for SDG results) and Strategic Result 8 (enhance global partnership) will decline compared with 2020. This is because of the handover of implementation of the emergency social safety net in Turkey. Overall, between 2020 and 2021 planned common service and platform activities in Turkey decreased by USD 150 million.

- *School feeding*: Operational requirements for school feeding activities will increase slightly in 54 countries, particularly in the needs-based plans for Burkina Faso, Colombia, Mali, the Niger, Sierra Leone and Somalia. However, the overall modest increase is tempered by reductions in requirements in 12 countries including Rwanda, Ethiopia and Lesotho. The decrease reflects the ongoing transition of school feeding programmes to national governments and the corporate school feeding strategy for 2020–2030, which is focused on supporting nationally owned school feeding programmes, reinforcing the work of regional bodies such as the African Union and strengthening the provision of school health and nutrition services with UNICEF.
- *Smallholder agricultural market support*: Needs-based plans for smallholder agricultural market support activities will increase by 30 percent in 2021. The increase includes, for example, activities in Mozambique for enhancing the aggregation, marketing and decision making capacities of smallholder farmers, particularly women, and the use of hermetic storage technologies to reduce post-harvest losses.

Analysis by Strategic Result, activity category and transfer modality

Strategic Result and activity category

105. Table III.5 outlines 2021 operational requirements by Strategic Result and activity category.

Activity category	Strategic Result 1	Strategic Result 2	Strategic Result 3	Strategic Result 4	Strategic Result 5	Strategic Result 6	Strategic Result 7	Strategic Result 8	Total
Analysis, assessment and monitoring	1	<1	-	<1	4	-	-	<1	6
Asset creation and livelihood support activities	712	1	162	247	-	-	-	-	1 122
Climate adaptation and risk management	14	-	2	92	1	-	-	-	109
Common services and platforms	5	-	-	-	3	-	-	521	529
Capacity strengthening activities – individual	24	2	8	9	1	-	-	-	43
Capacity strengthening activities – institutional	94	28	12	42	122	4	-	2	304
Emergency preparedness	9	-	-	6	7	-	-	-	23
Nutrition activities	779	879	-	2	-	-	-	-	1 661
Other	-	-	-	-	-	-	1	2	2
School feeding activities	699	31	8	1	7	-	-	-	746
Smallholder agricultural market support	<1	1	56	26	<1	-	-	-	83
Unconditional resource transfers to support access to food	7 696	<1	-	19	-	-	-	-	7 716
Total	10 034	943	247	444	146	4	1	525	12 344

106. In 2021, more than 80 percent of WFP's operational requirements are under Strategic Result 1 (access to food) and are concentrated primarily in four activity categories. Under Strategic Result 3 (smallholder productivity and income), institutional capacity strengthening activities are projected to grow from USD 1.5 million to USD 11.7 million. For example, in South Sudan, WFP expects to support the Ministry of Agriculture and the Agricultural Bank of South Sudan in strengthening the production and marketing capacities of smallholder farmers. Under Strategic Result 4 (sustainable food systems), requirements for institutional capacity strengthening activities are projected to grow by 12 percent compared with 2020. This is owing to operations in countries such as Egypt and the Sudan where WFP is increasing support for farmers and state and national agricultural institutions, with a focus on improving post-harvest storage techniques and fostering access to multilateral climate funds.

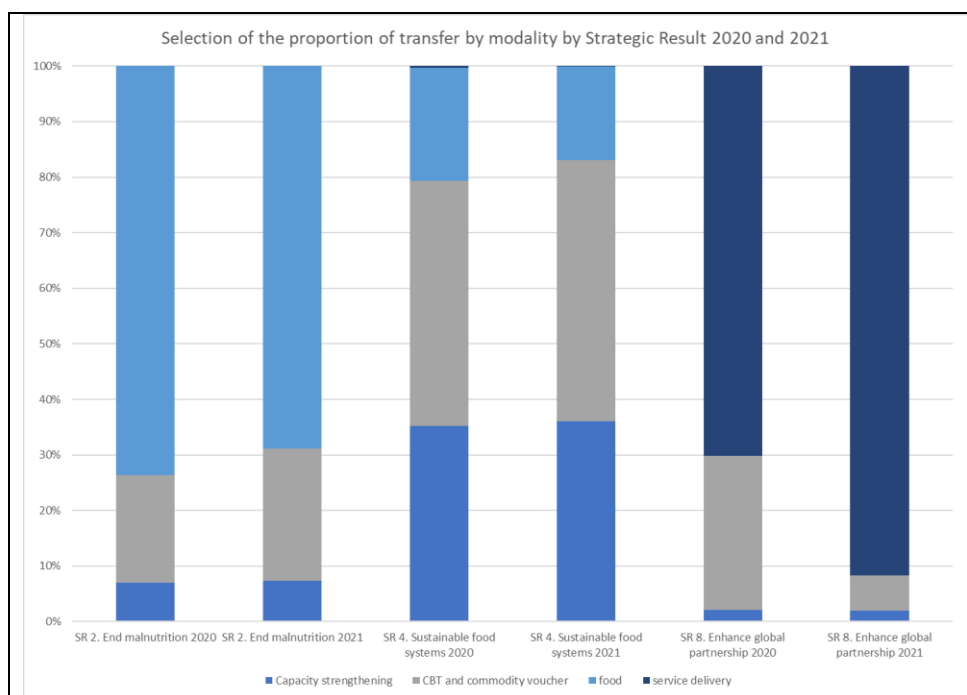
Transfer modalities by focus area and Strategic Result

107. The management plan (2021–2023) highlights continued use of the capacity strengthening transfer modality to help governments achieve SDG 2. As a transfer modality, capacity strengthening may stand on its own, complement other types of transfers when WFP is implementing programmes directly, or underpin institutional capacity strengthening interventions. Capacity strengthening transfers encompass information, communication and educational initiatives in various thematic or sectoral interventions that address skill gaps at the household, community or institutional level. In addition, they may also include the transfer to beneficiaries of tools and equipment (shovels, etc.) and technical supervision and engineering support for building and maintaining livelihood infrastructure as part of assets in asset creation and livelihood activities.

	Crisis response	Resilience building	Root causes	Total
Capacity strengthening	1	20	29	6
CBTs and commodity vouchers	39	44	30	40
Food	55	35	41	51
Service delivery	5	1	0	4
Total	100	100	100	100

108. As table III.6 highlights, while in-kind food and CBTs remain the overwhelming transfer modalities in WFP's operations, the capacity strengthening modality accounts for 20 percent of total transfers to individuals, households, communities and government counterparts under the resilience building focus area and for 29 percent under root causes.
109. As a modality, CBTs and commodity vouchers represent 40 percent of WFP's total operational requirements and are distributed across all three focus areas to support various programmes and activities in appropriate combinations for achieving cost effectiveness and programme outcomes.
110. Across the eight strategic results, the four transfer modalities are employed in various combinations to ensure WFP's contribution to achievement of the SDGs. Figure III.3 illustrates some of the more significant changes between 2020 and 2021 in the combination of transfer modalities for Strategic Results 2 (end malnutrition), 4 (sustainable food systems) and 8 (enhance global partnership).

Figure III.3: Proportions of transfer modalities directed to Strategic Results 2, 4 and 8



111. The 2021 needs-based plan anticipates a 16 percent increase in the use of CBTs for Strategic Objective 2 (improve nutrition) and Strategic Result 2 (end malnutrition). This modality change will enable WFP to flexibly adapt its programmes and build on success. For example, in Malawi, WFP revised its nutrition strategy to focus more on a combination of nutrition-sensitive and prevention activities, with household programmes that provided CBTs to promote better dietary diversity and micronutrient intake for addressing high levels of stunting, after a SMART⁵⁰ survey showed a reduction in the global acute malnutrition rate from 2.7 percent to 0.5 percent.
112. In 2021, WFP foresees an 82 percent reduction in CBTs under Strategic Result 8 (enhance global partnership). This is because of the handover of the emergency social safety net in Turkey to the IFRC – a programme that assisted 1.75 million vulnerable refugees, most of whom are Syrian. Similarly, as part of WFP’s programme to support smallholder farmers and food systems under Strategic Result 4 (sustainable food systems), a 7 percent increase in CBTs and a 16 percent decrease in in-kind transfers are anticipated in 2021 for activities aimed at increasing market flows and enhancing access to markets for smallholder farmers.

Analysis by transfer and associated cost

113. To accomplish its goal of saving lives and changing lives, WFP makes use of a range of activities and transfer modalities. Direct transfers of food, CBTs and commodity vouchers, capacity strengthening and service delivery for beneficiaries cover most foreseen operational requirements and equate to 89 percent of total direct costs.⁵¹ In addition, WFP works to improve national policies, capacities, food systems and processes, indirectly improving the food security of far more people through capacity strengthening and service delivery modalities.

⁵⁰ SMART = standardized monitoring and assessment of relief and transitions.

⁵¹ Data on transfers in this section exclude implementation, direct support and indirect support costs.

114. Table III.7 outlines the values of transfers and their associated costs in WFP's operational requirements for 2020 and 2021. In 2021, total operational requirements are projected to increase by 17 percent compared with 2020. This translates into a 24 percent increase in the requirements for food transfers, a 14 percent increase in CBTs and a 1 percent increase in service delivery transfers.

Transfer and associated cost	2020 operational requirements (USD million)	Percentage of total transfer costs	2021 operational requirements (USD million)	Percentage of total transfer costs
Food	4 164	47	5 204	50
CBTs	3 263	37	3 800	37
<i>cash</i>	2 315	26	2 425	24
<i>value vouchers</i>	948	11	1 374	13
Commodity vouchers	374	4	369	4
Capacity strengthening	557	6	531	5
Service delivery	409	5	416	4
Total transfer costs	8 767	100	10 320	100
Implementation costs	689		783	
Direct support costs	465		490	
Total direct costs	9 921		11 593	
Indirect support costs	645		751	
Total	10 566		12 344	

Food-based transfers

115. In 2019, WFP purchased 3.5 million mt of food with a value of USD 1.7 billion. Food was procured in 91 countries, with 77 percent sourced from developing countries and 23 percent from developed countries. The value of food procured in 2019 increased by 6 percent compared with the USD 1.6 billion procured in 2018. Since 2012, the value of food procured has increased by more than 64 percent. In 2019, WFP had seven active Level 3 emergency responses, which accounted for about 54 percent of all food procured.
116. Over the past decade, WFP has steadily increased the share of local food procurement. Through local, regional and pro-smallholder procurement, WFP injects cash into local economies to strengthen smallholders' livelihoods and invests in the sustainability of food systems and value chains for farmers, farmer organizations, processor groups, aggregators and traders. The 2019 local and regional food procurement policy⁵² introduces a principled pro-smallholder procurement approach that complements the cost-efficiency considerations that guide WFP's procurement decisions. This allows WFP to further leverage its procurement footprint by investing in smallholders while increasingly integrating procurement from smallholders into ongoing nutrition, resilience and livelihoods activities. In 2019, half of WFP food commodities were purchased locally.

⁵² WFP/EB.2/2019/4-C.

117. The Food Procurement Service has improved the agility, cost efficiency and reliability of WFP's procurement. Innovative procurement modalities and sourcing strategies for major food commodities were essential tools for meeting increasing demand in 2019. Food supply agreements, differential contracts and other arrangements enabled WFP to buy food at the right time when market prices were at optimal levels. These types of contract modality allow suppliers to better plan production and to secure available commodities.
118. In 2020, the Food Procurement Service aims to make further gains in productivity and efficiency through integrated end-to-end supply chain planning and optimized use of advance financing mechanisms such as the Global Commodity Management Facility, compliance of WFP's food procurement with industry standard practices, use of market intelligence to ensure that purchases are made at the right time, and enhanced efforts to widen the supply base. In close collaboration with the Nutrition Division and the Programme – Humanitarian and Development Division, the Food Procurement Service will aim to satisfy the needs and tastes of beneficiaries by maximizing procurement of local crops and preferred commodities. Together with the Food Safety and Quality Assurance Unit, the Food Procurement Service will also aim to decrease the risk of incidents related to food safety and quality.
119. WFP forecasts distributing 5.8 million mt of food at a total cost of USD 5.2 billion in food transfer value and transfer costs in 2021. The Middle East, North Africa, Eastern Europe and Central Asia region will continue to be the main recipient of food transfers. Requirements for ongoing Level 3 emergency operations are forecast to be approximately 3.5 million mt. The three largest food recipient countries in 2021 are expected to be Yemen (with food transfers of USD 1.2 billion), the Syrian Arab Republic (USD 703 million) and South Sudan (USD 538 million). Cereals represent approximately 65 percent of the forecast total tonnage of food to be procured and are valued at USD 2.3 billion.

Cash-based transfers

120. WFP provides more humanitarian cash-based transfers than any other agency. The use of CBTs has increased consistently over the past ten years and in 2021 WFP plans to provide USD 3.8 billion in CBTs in 71 countries. The majority of CBT requirements are planned for operations in the Middle East, North Africa, Eastern Europe and Central Asia region. In 2021, Bangladesh, Jordan, Lebanon, Somalia, the Syrian Arab Republic, and Yemen account for 55 percent of the total CBT requirements. As a modality CBTs represents 37 percent of WFP's total operational requirements distributed across all focus areas. In 2019, WFP transferred a record high of USD 2.1 billion of purchasing power to 27.9 million people in 64 countries.⁵³
121. As governments work to extend social protection systems in response to the unprecedented economic and social challenges stemming from the COVID-19 crisis, the provision of CBT-based support for national responses through tailored long-term strategic solutions will continue to grow. Examples include efforts in Afghanistan, Mozambique, the Philippines and the Sudan that focus on enabling people, systems and markets to respond to immediate needs, recover and contribute to resilience.
122. Greater use of real-time analytics from market monitoring and assessments is allowing WFP to provide beneficiaries with the right transfers at the right times. In the Niger and the Sudan, for example, CBTs are used during post-harvest periods while in-kind transfers are used during lean seasons. In 2021, the use of CBTs is planned to increase, reaching USD 2.4 billion or 24 percent of WFP's total transfer costs.
123. In 2021, value vouchers will account for nearly USD 1.4 billion, or 13 percent of total transfer costs. Beneficiaries of this form of assistance can choose what to buy at shops that have been designated and contracted by WFP. To ensure that the commodities available at contracted

⁵³ Based on internal review of 2019 annual country reports, the 2019 annual performance report and data from COMET.

shops are of high quality and affordable, WFP provides technical assistance to retailers and wholesalers. Where possible, WFP negotiates with contracted retailers to increase the purchasing power of beneficiaries, resulting in reduced costs for all customers and not just those receiving direct assistance from WFP.

124. WFP has worked with partners in Chad, the Democratic Republic of the Congo, Lebanon and Turkey to enhance the effectiveness of CBTs. In Jordan and Lebanon, the CBT platform provides beneficiaries with the choice of redeeming their entitlements at selected retailers or withdrawing cash at ATMs. Working through national safety nets provides an opportunity to strengthen national systems and avoids the construction of parallel structures. In recent years WFP has used this model in several other countries including the Dominican Republic, Ecuador, Fiji, the Philippines and Sri Lanka and intends to expand its cash assistance model as an effective way of tackling emergencies, including the COVID-19 crisis.
125. WFP works with 70 financial service providers including banks, microfinance institutions, mobile money operators and money transfer agents. In locations where financial service providers cannot operate, WFP partners with governments, non-governmental organizations (NGOs) and the Red Cross through its SCOPE platform for beneficiary and transfer management. Cash transfers have a multiplier effect on local economies. By enabling people to purchase essential goods locally they help strengthen local markets. CBTs can also be used to encourage smallholder farmers to produce more and contribute to the building of national capacities. Studies conducted in Lebanon, Rwanda and Uganda have shown that every USD 1 given to a refugee translates into almost USD 2 in the local economy as businesses respond to the increase in demand.⁵⁴

Commodity vouchers

126. Commodity vouchers are a distinct transfer modality through which beneficiaries are provided with an amount of credit equivalent to a fixed quantity of specific foods. They have proved particularly useful in unstable environments and where market operators have better access to populations in need of food assistance than humanitarian agencies have. In 2021, commodity vouchers will account for USD 369 million, or less than 4 percent of total transfer costs, and will be employed in ten countries. Yemen is expected to be the largest operation relying on commodity vouchers, with USD 340 million in planned requirements, followed by Mozambique with USD 14 million.

Capacity strengthening

127. Capacity strengthening transfers include materials and equipment, knowledge and skills and other resources, which are directly transferred to individual beneficiaries, communities, partners or government counterparts to complement and support the objectives of food and cash-based transfers. In 2021, operational requirements totalling USD 531 million are planned for capacity strengthening transfers in 85 countries, equivalent to 5 percent of total transfer costs. Compared with 2020, capacity strengthening transfers are anticipated to decrease by 5 percent. The decrease is driven by changes in operational requirements in three countries and masks increased capacity strengthening transfers in 42 countries. For example, in Sri Lanka, where WFP is handing over school feeding activities to the Government, the capacity strengthening requirement is planned to increase by 143 percent to enable the transition.
128. Operations in seven countries – Bangladesh, Iraq, Lebanon, Somalia, the Sudan, the Syrian Arab Republic and Yemen – account for 30 percent of total capacity strengthening transfers in 2021. In these countries, communities and households will be provided with capacity strengthening transfers alongside food and CBTs to help build the resilience of food-insecure communities. However, in other country operations, capacity strengthening transfers constitute 100 percent

⁵⁴ WFP, 2018. *Cash transfers factsheet*. <https://www.wfp.org/publications/2018-cash-transfers-factsheet>.

of WFP's 2021 programme.⁵⁵ For example, in India, there are plans for capacity strengthening that will embed expertise within the Government at the state level, with corresponding cross-learning among state participants; make investments in advanced analytics; expand rice fortification into new states (the operation already reaches more than 200 million beneficiaries); and provide support for further expansion of private sector collaboration.

Service delivery

129. Under Strategic Result 8 (enhance global partnership), WFP provides services to the humanitarian community through the three clusters it leads and co-leads and the United Nations Humanitarian Air Service (UNHAS), the United Nations Humanitarian Response Depot (UNHRD) and bilateral logistics service provision. In addition, it provides partner agencies with access to systems and platforms that enable them to transfer entitlements to beneficiaries, as in Bangladesh, Chad, Jordan and Lebanon. WFP leverages its deep field presence and comparative advantage in logistics to provide both mandated and on-demand services for the international community. In 2019, UNHAS transported more than 400,000 passengers in 20 countries, UNHRD supported 42 partners in 85 countries and the logistics cluster supported more than 700 organizations through its operations in 15 countries. WFP also provided logistics services on request to 47 partners, including host governments, in 18 countries. In 2021, operational requirements totalling USD 416 million are planned for service delivery.

Implementation costs

130. The management plan (2021–2023) is the second plan for which multi-year implementation costs for five-year comparisons are available. According to needs-based plans, implementation costs in 2021 will amount to USD 783 million or 6.8 percent of total direct costs. This is an increase from 6 percent in 2019 and slightly below the 6.9 percent estimate for 2020.
131. The increase in absolute value of USD 94 million compared with 2020 is largely attributable to the additional costs incurred to ensure delivery, distribution, monitoring and evaluation in remote, inaccessible locations affected by conflict in countries such as Burkina Faso, South Sudan and the Syrian Arab Republic.

Direct support costs

132. Direct support costs are estimated at USD 490 million or 4.2 percent of total direct costs for 2021. This is similar to direct support cost requirements for 2019 and slightly below the estimate for 2020. The increase in absolute value of USD 25 million compared with 2020 is due to operations in Burkina Faso, South Sudan and the Syrian Arab Republic. Taken together, direct supports costs for these operations account for USD 64 million, or 13 percent of the total direct support costs for 2021.
133. As the Integrated Road Map and the underlying financial framework have been rolled out to all country offices and have matured, the composition of the direct support cost category has stabilized and will provide a good basis for trend analysis going forward.

2017 actual*	2018 actual	2019 actual	2020 estimated	2021 estimated
10.7	7.0	4.0	4.7	4.2

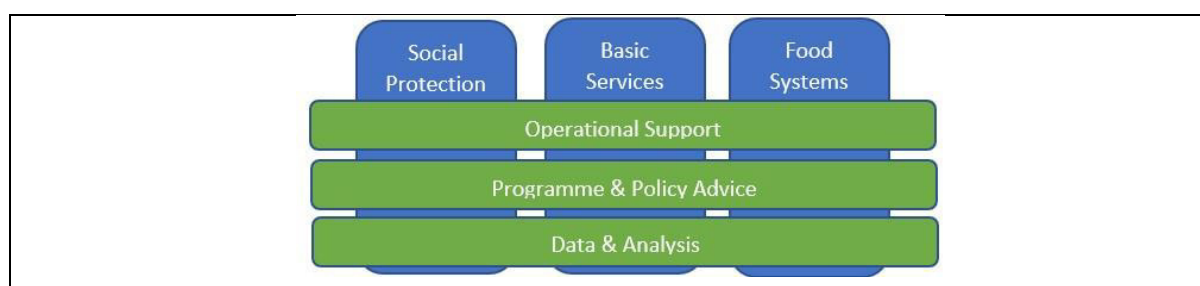
* Actual data for 2017, 2018 and 2019 are based on statement V of the 2017, 2018 and 2019 audited accounts respectively.

⁵⁵ The countries include Bhutan, China, India, Indonesia, Morocco, Namibia, Pacific island states, Peru, Sao Tome and Principe, Timor-Leste and Tunisia.

COVID-19 and WFP's medium-term programme framework for response

134. The global COVID-19 pandemic will continue to cause mass health and socioeconomic crises in 2021. Current projections indicate catastrophic impacts on global financial, economic and social systems. Trade, livelihoods, financial flows, safety of persons and movement of people are all at risk. Low- and middle-income countries will be disproportionately affected, both directly through the health and socioeconomic consequences of the crisis and indirectly through compounding vulnerabilities and shocks including climate change and conflict. Poverty and vulnerability to food insecurity and malnutrition are likely to deepen among already poor and marginalized groups and expand among populations that were previously able to meet their own food and nutrition needs. More than 130 million people around the world were acutely food-insecure before the crisis and this number is expected to double.
135. To date, WFP response efforts have focused on addressing the immediate consequences of the crisis through the protection and scale-up of critical life-saving operations. Beyond immediate response, global expectations are that the full impact of the crisis, expected in 2021, will be unprecedented; however, its scale, scope and timing will vary greatly among regions and countries. At the request of national governments and in addition to its life-saving activities, WFP is investing in national social protection, health and nutrition systems and their flexibility to scale up in response to the socioeconomic impacts of COVID-19 in 2021 and beyond. As a result, WFP will be required to adapt its programming and operations to address emerging needs in 2021, creating unusually high fluidity in planning figures.
136. To respond to the scale and scope of needs that will emerge from the COVID-19 crisis, WFP has developed a medium-term programme framework that provides a high-level vision for shaping its contribution to global response efforts. The framework is focused on where WFP's expertise and capacities can best strengthen national governments' response efforts. As shown in figure III.4, it establishes three interdependent pillars: social protection; basic services, with an emphasis on nutrition and school-based programming; and food systems. Three cross-cutting support areas highlight where and how WFP and its partners can best support national responses, from strengthening evidence bases and decision making to filling vital gaps in operations: data and analysis; programme and policy advice; and operational support.

Figure III.4: WFP's medium-term programme framework for response



137. The framework represents a shift in how WFP will integrate its capacities, efforts and partnerships to achieve the highest overall impact in the face of expanding and changing needs. The framework's pillars and cross-cutting support areas address the compounding impacts of the COVID-19 crisis at the systems level and align WFP's efforts to support national responses and those of traditional and non-traditional partners, including IFIs. The framework is a flexible tool, not a concrete plan – pillars and support areas will expand and contract in response to emerging needs and will vary among regions and countries and over time. These shifts will not be automatic – augmented capacities, resources and structures are needed for WFP to deliver on its commitments and potential in countries.

Cross-cutting thematic areas

Environment and climate change

138. Achieving food security and ending hunger require healthy natural ecosystems, the sustainable use of natural resources and consistent reflection of the interdependent environmental, social and economic dimensions of the 2030 Agenda in WFP's work. The 2017 Environmental Policy⁵⁶ commits WFP to protecting the environment, managing the environmental risks that arise from activities and operations, and capturing the environmental benefits that food assistance can generate. The protection of the environment and the management of environmental risks are mainstreamed into activities by means of safeguard procedures, operational support functions guided by an environmental management system, and oversight functions. Over the 2021–2023 period, safeguarding procedures (already employed in 31 country offices in 2019) and the environmental management system (active in six country offices in 2019) will be significantly scaled up with support from regional advisers and through capacity strengthening at the regional bureau and country office levels.
139. WFP continues to invest in a range of approaches that meet the specific needs of food-insecure people exposed to climate risks, strengthen government institutions and systems for protection from climate hazards, and support the development and implementation of government-led climate risk management strategies and community-level activities. These efforts have led to an increase in the number of vulnerable countries supported by forecast-based financing systems, climate information services and climate risk insurance schemes. With increasing access to climate finance from the Green Climate Fund, the Adaptation Fund and the International Climate Initiative, these experiences inform WFP's engagement in global policy discussions under the United Nations Framework Convention on Climate Change.

Conflict and WFP's contribution to peace

140. A substantial proportion of WFP operations are located in conflict settings. It is therefore important for WFP to ensure that its programmes reduce need by contributing to prospects for peace, and the COVID-19 pandemic makes this increasingly urgent. WFP's peacebuilding policy⁵⁷ presents a robust foundation for delivering programmes that support wider peace efforts. Corporate investment in operationalizing the policy will be critical for WFP's ability to deliver on commitments to reducing vulnerabilities, risks and needs. WFP has developed a five-year strategy (2019–2023) for its work at the humanitarian–development–peace nexus, and an evaluation of the peacebuilding policy planned for 2021 will assess the progress made.
141. WFP is also continuing to build evidence of its contribution to peace and explore ways of measuring that contribution. During the second phase of the multi-year partnership with the Stockholm International Peace Research Institute the evidence base will be expanded through further country-level research and thematic "deep dives" focused on climate change, the use of cash, gender issues and post-conflict stabilization. Significant results are expected in 2021 and 2022. Strengthened inter-agency engagement and strategic and operational partnerships with actors specializing in peace and conflict will be critical in facilitating the delivery of conflict-sensitive programmes and the design of joint responses with peace outcomes.

Protection and accountability to affected populations

142. In 2020, several iterations of WFP's protection and accountability policy have been discussed with the Board through informal consultations and other fora. The policy will be submitted to the Board for approval at the 2020 second regular session. Operationalization of the policy in coming years will be supported by a resourcing and implementation plan and a guidance

⁵⁶ WFP/EB.1/2017/4-B/Rev.1.

⁵⁷ WFP/EB.2/2013/4-A/Rev.1.

package, which includes a field manual highlighting strengthened integration of protection issues and accountability to affected populations into corporate risk management systems, and guidance for ensuring strengthened accountability to affected populations in assessments and monitoring and the continued roll out of the standardization initiative for complaints and feedback mechanisms. In addition, WFP has adopted a two-year road map for ensuring the inclusion of persons with disabilities in its programme design and implementation. The whole initiative is also supported by specially developed communication materials.

143. In 2021, WFP will partner with a protection entity as a way of facilitating its engagement in protection in the field; continue to engage in inter-agency fora and contribute to policy decisions, operational guidance, advocacy and communication; and continue to capacitate employees, collate good practices and develop practical tools that ensure the mainstreaming of protection issues in strategy development and design, programme implementation, and recruitment. In addition, WFP will continue to strengthen accountability to affected populations through the release of a strategy on community participation, the complaints and feedback mechanism standardization initiative and the promotion of understanding of the importance of appropriate language and digital and financial literacy in ensuring meaningful accountability to affected populations.

Gender equality

144. With the renewal of the Gender Policy in 2021, WFP's efforts to advance gender equality in delivering on its mission will be consolidated through concrete and resourced actions. In all of its programming, operations and workplaces, WFP will promote gender-equitable practices and advance gender-transformative initiatives, with an emphasis on strategic partnerships. In order to implement these corporate policies and strategies, gender considerations will continue to be integrated into all CSPs, from the context analysis phase, through the planning of activities and in their resourcing, implementation, monitoring and learning-based revision. Systemic gender mainstreaming is supported by the Gender Transformation Programme, the Gender with Age Marker (applied at both the design and monitoring phases) and the United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women.
145. Following an evaluation of the Gender Policy (2015–2020), management is implementing all eight of the related recommendations. This will strengthen WFP's commitments to and actions on gender equality for food security, contributing to effective, efficient, equitable and empowering operations in humanitarian and development settings, including COVID-19 responses. WFP will invest in knowledge management, with innovative data collection, research and impact evaluations; and strategic partnerships that foster gender equality results in work towards SDG 2 with actors that range from global entities such as Women Deliver and the International Women's Development Agency to local women's rights organizations. Critical enablers for this are an engaged, competent and equipped workforce and adequate financial resources. Investments will continue to be made in enhancing the knowledge and skills of employees and partners, including through the gender learning channel, the WFP gender toolkit and tailored capacity strengthening opportunities. Complementing the gender budgets required in all CSP documents, a piloted process for tracking gender equality-related expenditures will be implemented corporately.

Social protection

146. For governments around the world, effective, equitable social protection systems are a key instrument for reducing extreme poverty, hunger and inequality. As a global leader in fighting hunger and malnutrition, WFP is increasingly called upon by governments to help implement or strengthen national social protection systems. WFP is partnering on social protection with governments in more than 70 countries, making support to social protection an integral part of WFP's activities in most of the countries where it operates.

147. Working with, alongside or through national social protection systems is one of WFP's best low-cost, high-impact solutions for supporting people in meeting their essential needs, contributing to food security and nutrition and reducing humanitarian needs overall. For example, with an annual expenditure of less than USD 700,000, WFP has supported the strengthening of India's Targeted Public Distribution System – the largest food safety net in the world, reaching 800 million beneficiaries – by improving targeting and community awareness, reducing leakage and optimizing the supply chain. In Jordan, WFP is reaching 395,000 households per month through its support for digitalization of the National Aid Fund. In Ethiopia, under the Urban Productive Safety Net Project, WFP is introducing a cash top-up for more than 17,000 people. In Madagascar, a new government-led unconditional cash transfer programme is being introduced in urban areas to assist vulnerable households, with financial and technical support from the World Bank, the United Nations Development Programme, UNICEF and WFP.
148. As the COVID-19 crisis deepens existing vulnerabilities and creates new ones, countries are redesigning and adapting the implementation of social assistance interventions that address the socioeconomic impacts of the pandemic and strengthening existing social protection systems designed to respond to shocks. WFP is supporting governments in developing a better understanding of the changing needs arising from COVID-19 and the actions needed to address them, assisting the scale-up of existing cash-and food-based safety nets and expanding their coverage in urban areas, and broadening new government programmes to reach groups that are not covered by current safety nets.

Country capacity strengthening

149. WFP's work in country capacity strengthening benefits from the organization's extensive field presence, solid understanding of regional, national and local contexts, and established networks and partnerships. WFP deploys a robust, holistic approach to country capacity strengthening which focuses on bolstering systems through long-term partnerships with national stakeholders. The organization's capacity strengthening work fosters food security and nutrition policies and legislation; reinforces institutional effectiveness and accountability; supports strategic planning and financing; enhances programme design, delivery and monitoring; and encourages the participation of communities, civil society and the private sector. This agenda is expected to gain further importance in 2021, as the vast needs arising from the global COVID-19 pandemic are stretching existing national response capacities and systems to their limits. WFP will increase its attention to the strengthening of capacities in national food security and nutrition systems that can reach even wider vulnerable populations, while continuing its direct operational response serving food-insecure people.

South-South cooperation

150. South-South and triangular cooperation are expanding WFP's role from a direct implementer of programmes to a provider of technical assistance, connector among countries in the global South and enabler of humanitarian and development assistance across the full spectrum of its work. Without South-South cooperation, it will not be possible to achieve SDG 2. South-South cooperation enables WFP and host governments to tap into a much wider partnership and resource base and to source additional technical assistance for the fight against hunger and malnutrition. Between 2015 and 2019, in line with evolving needs, the percentage of WFP country offices that supported host governments in sharing knowledge, expertise, technologies and resources for achieving zero hunger with other developing countries increased from 48 to 85 percent. In 2020, more than 90 percent of CSPs include plans for South-South and triangular cooperation in support of host governments. For example, in China, the Congo, Ecuador, Egypt and Peru, WFP's role has evolved from the direct implementation of activities and programmes to the facilitation of cooperation among developing countries. This has been achieved through the provision of technical assistance in social protection,

smallholder market access and food systems, nutrition and disaster risk reduction, the provision of support to regional economic commissions that have prioritized school feeding in continental discussions and WFP centres of excellence such as those in Brazil, China and Côte d'Ivoire.

Food systems and smallholder farmer support

151. Food systems encompass the entire range of actors involved in the production and supply of food and their interlinked value-adding activities.⁵⁸ In fragile environments food systems are prone to failure owing to a disconnection between supply and demand caused by insecurity, damaged infrastructure and markets, distorted food prices, low levels of farm productivity, limited investment by public and private sector entities and severely constrained household purchasing power. An example of WFP's engagement in food systems is its support for smallholders' access to agricultural markets. WFP provides smallholders with entry points to markets, building resilient and inclusive food systems by leveraging its procurement from smallholders – and eventually that of other public and private buyers – with expertise in agricultural value chains, the production and processing of nutritionally diverse foods, the building of pro-smallholder aggregation systems, the strengthening of smallholder post-harvest management and the fostering of sustainable commercial and institutional market development.
152. In 2021 WFP will continue to shape and disseminate its demand-led pro-smallholder value chain development approach, articulated in the 2019 policy on local and regional food procurement.⁵⁹ The policy will guide WFP in boosting its local, regional and pro-smallholder procurement by complementing the cost-efficiency considerations that have so far guided its procurement decisions with cost-effectiveness considerations. At the smallholder level, WFP is offering a broader package of interventions for building sustainable food systems, including investments in digital tools that promote pro-smallholder value chain linkages and facilitate data collection and management.

Evidence-based programming and monitoring

153. Recognizing the importance of evidence-based programming, WFP continues to monitor food security around the world with a view to identifying food security gaps and recommending interventions. In hard-to-reach areas, WFP leverages remote monitoring capacities – including mobile vulnerability analysis and mapping (mVAM) systems and web surveys – to closely monitor the food security situation of affected people. Following the onset of the COVID-19 pandemic, mVAM systems for near real-time monitoring were rapidly scaled up in more than 30 countries to track the impact of the outbreak on food security and livelihoods and the broader impacts on access to services, markets and supply chains. These systems enable WFP to continue collecting timely data remotely during the suspension of face-to-face data collection due to restrictions put in place by many countries. The data enable global decision makers to monitor the situation daily, identify problems immediately and take early action to mitigate them. In 2021, WFP will continue to expand near real-time monitoring and predictive analytics capacities, focusing on countries identified as particularly vulnerable to shocks and global crises.

⁵⁸ Such activities include the production, aggregation, processing, distribution, consumption and disposal of food products that originate from agriculture, forestry or fisheries, and parts of the broader economic, social and natural environments in which they are embedded.

⁵⁹ WFP/EB.2/2019/4-C.

Reducing the vulnerabilities and strengthening the self-reliance of refugees

154. Evidence has shown that hunger, conflict and displacement are closely intertwined. In 2020, WFP and the Office of the United Nations High Commissioner for Refugees (UNHCR) established a joint hub for programme excellence and targeting aimed at strengthening practices for meeting basic needs, fostering self-reliance among vulnerable people and improving coherence between humanitarian and development activities at the country level. This is becoming ever more important as the COVID-19 crisis will amplify refugees' vulnerability to food insecurity, economic poverty and protection risks. In view of this, strategic planning, cross-programme liaison, donor engagement and support and engagement between WFP and UNHCR at the leadership level will remain key priorities.

School feeding

155. In 2021, WFP will maintain its commitment to schoolchildren by rolling out its corporate strategy for supporting nationally owned school feeding programmes. Investments will be sustained at headquarters through the School-based Programmes Service and capacities will be strengthened at the regional level. Priorities include supporting countries in the rollout of safe and healthy school feeding operations as the COVID-19 crisis evolves, improving the evidence base and WFP's ability to demonstrate results from its school feeding programmes, supporting the work of regional bodies such as the African Union, diversifying the donor base, and strengthening the quality of government and WFP programmes. The partnership with UNICEF on school health and nutrition, launched in 2020, will continue to be a priority, as will collaboration with FAO, the United Nations Educational, Scientific and Cultural Organization, the World Bank and private sector and NGO partners.

156. By March 2020, as a result of school closures related to COVID-19, 370 million children were missing school meals. The crisis highlights the importance of school feeding as a safety net and the access to financial and non-financial incentives and services that school-based activities can provide to poor families. WFP has worked with governments in 50 countries to find alternative solutions that reach the most vulnerable children through take-home rations and vouchers or cash. The scale-up of school health and school feeding programmes as school systems reopen will be crucial in ensuring that children return to school. The longer children are out of school the less likely they are to return, especially girls who are at risk of early marriages, pregnancy and abuse. School closures risk losing a generation of children, especially girls who, without incentives, may never return to school. WFP and partners are working to prevent that and to ensure that no child is left behind.

Section IV: Programme support and administrative budget

Introduction and overview

157. This section sets out the proposed programme support and administrative (PSA) budget for 2021. The purpose of the PSA budget is to provide essential programme and administrative support for WFP's operations. It is funded from the indirect support costs (ISC) recovered from contributions in accordance with the full cost recovery policy. It supports changes in operational needs and the implementation of policy commitments made to the Executive Board.
158. In the management plan (2020–2022) contributions were forecast at USD 7.45 billion for 2020. Current contribution projections are USD 7.70 billion for 2020 and USD 7.40 billion for 2021.
159. The ISC rate is approved by the Board each year. The Secretariat proposes that the rate be maintained at 6.5 percent in 2021. The forecast income level of USD 7.40 billion for 2021 will therefore generate approximately USD 445.0 million in ISC income.
160. WFP proposes a PSA budget of USD 443.5 million for 2021, an increase of USD 19.9 million over the 2020 PSA budget. Under the proposal, most of the budgets for headquarters divisions are at zero growth. The 5 percent increase in funding will be allocated entirely to corporate priority areas such as the oversight, emergency support and programme and policy development functions; essential requirements for central appropriations and technical adjustments for the costs of centralized services such as information and communications technology (ICT) and security; establishment of the Office of the Assistant Executive Director for Workplace Culture; and creation of the data protection function.
161. Based on the balance projected in the PSA equalization account (PSAEA) at the end of 2020, a separate appropriation of USD 32.2 million from the PSAEA is proposed for 2021. The appropriation will support work in two areas: a continuation of a multi-year critical corporate initiative for implementation of the private sector strategy, and for a termination indemnity fund primarily to cover country offices' organizational realignment.

Prioritization of the programme support and administrative budget in 2021 and 2022

162. Development of the 2021 PSA budget began with a corporate prioritization exercise in April 2020. The exercise considered the challenges WFP faces in providing its country offices with support from headquarters and regional bureaux; developing new ways of working in COVID-19-compounded environments. Since the onset of the pandemic, WFP's underlying work has increased and become more complicated, with movement restrictions, access issues and fewer partners or staff in-country. The number of transactions or exchanges required to coordinate activities and implement decisions has also increased. This is seen in the multiplicity of actions and verifications necessary to ensure that required internal controls are in place to successfully work remotely. However, WFP's staff has adopted new ways of working with remote working tools and has maintained its productivity levels and efficiency to a remarkable degree throughout these trying times. In addition, management has actively worked to reprioritize or deprioritize initiatives and to lighten the regular and annual processes that impose a direct workload in the field.

163. As part of the PSA budget exercise, departments and their divisions were tasked with putting forward a zero-growth budget for 2021. It is recognized that in programmes, functions and divisions where there is no budgetary growth, priorities and activities will not remain static and there is still a need for reprioritization of existing resources. Executive guidance outlined a 50 percent cut in travel and training budgets in 2021, freeing approximately USD 7.5 million across WFP, which should be reallocated within departments' budgets towards other internal priorities. The 2021 PSA budget also includes an additional USD 15.5 million for specific corporate priority areas such as the oversight, emergency support and programme and policy development functions.
164. The year 2021 will be one of transition for WFP while a bottom-up strategic budgeting exercise is conducted. The exercise – launched in the summer of 2020 – consists of an in-depth analysis of recurring programme support and business operations requirements, as well as a review of the attendant funding sources. The objectives of the exercise include optimizing funding source allocation and ensuring that all funding sources are consistently aligned with the various activities undertaken at headquarters and the regional bureaux. The exercise will also improve the transparency of budget allocations to headquarters and the regional bureaux and will inform how WFP funds its core country office presence. The exercise should also enable the more efficient use of funding, in line with management and operational priorities.
165. The timing of the bottom-up strategic budgeting exercise is appropriate given the updates to the organizational structure approved at the Board's 2020 annual session and WFP's latest efforts to mainstream critical functions such as emergency support and programme and policy development into the regular PSA budget. The exercise provides an opportunity for the organization to reflect on some of the structural issues related to PSA allocations.
166. Informal consultations that provide the Board with updates on the bottom-up strategic budgeting exercise are expected in late 2020 and early 2021.

The 2021 programme support and administrative budget

167. The proposed budget for 2021 is USD 443.5 million. Table IV.1 shows the main changes from the PSA budget for 2020.

TABLE IV.1: SUMMARY OF MAIN ADJUSTMENTS IN THE 2021 PROGRAMME SUPPORT AND ADMINISTRATIVE BUDGET (USD million)		
2020 approved appropriation		423.6
Decrease in standard staff cost rates net of statutory increases		(1.0)

Adjusted 2020 PSA budget total at 2021 staff cost rates		422.6
Requested increases for 2021 priorities		
- Oversight functions	4.0	
- Emergency support	5.0	
- Programme and policy development	6.0	
		15.0
Essential charges		
Technical adjustments for centralized services		
- Information and communication technology costs (per capita)*	2.5	
- Security costs (UNDSS)	2.0	
- Central appropriations	0.1	
		4.6
Establishment of the Office of the Assistant Executive Director for Workplace Culture	0.8	0.8
Establishment of a data protection function	0.5	0.5

Proposed PSA appropriation for 2021		443.5

UNDSS = United Nations Department of Safety and Security.

* Proposed injection for the Information Technology Division to cover a portion of IT per capita structural deficits.

Changes in the programme support and administrative budget between 2020 and 2021

Decrease in standard staff cost rates (USD 1.0 million)

168. WFP uses standard rates to budget and account for standard position costs. These rates are re-calculated each year to reflect the actual costs of employing a staff member at each grade and location; anticipated exchange rates for euro-based expenditure for Rome-based staff; and provisions for other staff-related benefits and allowances.
169. The standard position costs for 2021 are based on the actual costs in 2019 adjusted for inflation, after-service costs and – for positions at headquarters – currency exchange rates. They also include some charges for security, staff wellness and termination indemnities.
170. A comparison between the total 2021 budgeted costs for staff based on 2020 standard position costs and the same total costs based on updated 2021 standard position costs shows a decrease of USD 1 million. For the euro component of these costs incurred at headquarters, WFP makes a forward purchase of the euro amounts required as a way of providing certainty regarding the US dollar value of that euro-denominated expenditure.

Budget allocations for corporate priorities

Increased capacity for oversight functions: USD 4.0 million

171. As a result of an increased focus on the prevention of harassment, sexual harassment, abuse of authority, sexual exploitation and abuse and fraud and corruption, and in response to recommendations from a Joint Inspection Unit report concerning the budget for the Office of the Inspector General (OIG) and the WFP evaluation policy target of having 0.8 percent of income dedicated to evaluation, WFP has significantly augmented the resources devoted to oversight. Building on the additional USD 8.73 million included in the 2020 PSA budget for increased oversight and follow-up capacity,⁶⁰ the 2021 PSA budget includes a further increase of USD 4 million for oversight functions as described in paragraphs 172–175.
172. The Office of the Inspector General (OIG) is responsible for ensuring the effective and efficient use of the resources of WFP and safeguarding its assets. The OIG's Office of Inspections and Investigations (OIGI) responds to fraud and misconduct complaints by carrying out inspections and investigations. In 2019 and 2020, OIGI handled an average of 600 cases per year and 50 percent of the complaints received became investigations. The number of investigators – currently 15 – is insufficient to manage the growing number of investigations.
173. In response to significant growth in the number of complaints received across the organization, WFP proposes to allocate an additional USD 2.8 million to OIG and other related-functions. A majority of the allocation – USD 2.3 million – will go towards strengthening OIGI's workforce with additional permanent investigator positions, a roster of investigation consultants and supplemental staffing for forensic investigations and investigation intake. OIGI will use a roster system to appoint supplementary investigators, which will give it the flexibility to adjust staffing levels downwards as the backlog of cases declines. The remaining portion of the allocation (approximately USD 571,000) will be directed towards the Ethics Office, Human Resources and the Legal Office that support disciplinary action arising from investigations.
174. An additional USD 582,000 in the 2021 PSA budget for the Office of Evaluation demonstrates the commitment of WFP management to sustaining the decentralized evaluation function over time and releasing multilateral funding dedicated for this purpose every year since the adoption of the WFP evaluation policy (2016–2021).⁶¹ The Office of Evaluation will support impact evaluation activities and in particular the opening of a new impact evaluation window on school-based programming.⁶² The Office of Evaluation's workplan for 2021–2023 will be shared as an annex in the final draft of this management plan presented for approval at the Board's 2020 second regular session.
175. Reflecting the aim of increasing capacity for WFP's oversight functions, an increase of USD 462,000 will be allocated to the Office of the Ombudsman and Mediation Services. This will support additional professional capacity in order to ensure that informal conflict resolution services, workplace counselling and mediation services are accessible to all employees, particularly while the COVID-19 crisis creates additional pressure.

⁶⁰ The 2020 PSA budget allocation increased capacity for oversight functions including the Ethics Office, the Office of Evaluation, the Office of the Inspector General, the Legal Office, the Enterprise Risk Management Division and the regional bureaux. More details can be found in paragraphs 144–159 of the management plan (2020–2022). WFP/EB.2/2019/5-A/1.

⁶¹ WFP/EB.2/2015/4-A/Rev.1.

⁶² WFP Office of Evaluation. WFP Impact Evaluation Strategy (2019–2026). <https://www.wfp.org/publications/wfp-impact-evaluation-strategy-2019-2026>.

Mainstreaming of emergency support activities: USD 5.0 million

176. To date, as a result of systemic shortfalls in the PSA budget, emergency support-related activities have relied consistently on extra-budgetary funding through directed contributions, flexible contributions or a combination of the two. However, these activities – carried out by core WFP emergency response units – support a high percentage of WFP’s emergency operations and should therefore be prioritized and gradually mainstreamed into WFP’s PSA budget. It is proposed that an additional USD 5 million be included in the PSA and allocated to emergency support activities in 2021 as described in paragraphs 177 to 179.
177. Approximately USD 2.5 million will be allocated to the Supply Chain Operations Division. The resulting increase in financial predictability will help the division to build a cadre of emergency-focused staff. It will enable units related to shipping, procurement, logistics and field support to improve their core capacities and deploy more rapidly to country offices to provide support in demanding emergencies.
178. Another area of focus is solidifying the presence of the food security cluster, particularly in the field. In 2021, USD 1 million will be allocated to the cluster. This will facilitate the creation of a pool of field-based food security cluster coordinators to provide continuous and high-quality support to regional bureaux and country offices.
179. In line with recommendations from a recent functional review, USD 1.5 million will be allocated to the emergency preparedness and response function. This will support decentralization of emergency preparedness and response work and the posting of emergency preparedness and response officers, recruited at either the national or the international level, to regional bureaux and country offices. Officers will focus on early warning analysis, emergency preparedness and response plans, and related activities.

Mainstreaming of programme and policy development activities: USD 6.0 million (including USD 3 million for regional bureaux)

180. A number of core functions within the Programme and Policy Development Department have been generously funded by extra-budgetary resources – some for up to eight years – to cover PSA budget shortfalls. An increase of USD 6 million in the 2021 PSA budget, as described in paragraphs 181 and 182, will support the gradual mainstreaming of staff positions in the core areas that enable WFP to implement and fulfill its policy and operational commitments.
181. At headquarters, such provision of predictable PSA funding will enable core capacities to be created or enhanced in important policy areas such as climate, resilience, social protection, food systems, nutrition and data collection and management for cash-based transfer activities.
182. Approximately USD 3 million will be allocated to the regional bureaux. The first priority is to ensure that protection capacity is enhanced and mainstreamed at the regional level. In addition, increased investment at the regional bureau level will enhance regional capacity to support the implementation of WFP’s school feeding strategy.

Establishment of Assistant Secretary-General office: USD 0.8 million

183. At the 2020 annual session, the Board approved the proposed reorganization of WFP's senior leadership structure.⁶³ The reorganization established the position of Assistant Executive Director for Workplace Culture at the Assistant Secretary-General level and aligned the reporting lines of functions relating to WFP employees. The Assistant Executive Director for Workplace Culture will lead the workplace culture programme as well as the divisions for human resources and wellness and the comprehensive action plan team. The Office of the Ombudsman and the Ethics Office will report directly to the Executive Director, with an administrative dotted line to the Assistant Executive Director for Workplace Culture.
184. To date, the Office of the Assistant Executive Director for Workplace Culture has been funded through the workplace culture and ethical climate critical corporate initiative. However, from 2021, PSA funding will be more appropriate.

Establishment of a data protection function: USD 0.5 million

185. During its twenty-fifth meeting, on 9 November 2018, the Management Information System Steering Committee (MISSC) endorsed the decision to establish a data protection function within WFP; a data sharing agreement, signed in December 2018 with UNHCR, requires WFP to have a data protection officer. Furthermore, a recent General Data Protection Regulation (GDPR) advisory report from the Office of Internal Audit identified the appointment of a data protection officer as a high priority measure. The multi-faceted nature of the function will affect all aspects of WFP's operations, including the digitalization of business processes and the creation of digital equivalents of data subjects with which WFP interacts (e.g. beneficiaries, partners, donors and customer vendors).
186. A data protection function will be essential in WFP's organizational set-up, to develop a framework that will ensure the responsible use of data within WFP, protect WFP's reputation in this area and report on its compliance. The scope of the function is wide ranging, and key activities include the development of relevant policies; compliance monitoring; advisory services, training and awareness campaigns; partnerships with entities of the wider United Nations system, multilateral institutions and national governments; and data subject complaint management.

Essential requirements

Technical adjustment for centralized services for country offices

187. The PSA budget for 2021 includes USD 45.3 million for centralized services for country offices. These recurring costs support country operations but are administered centrally. As shown in table IV.2, an increase of USD 4.5 million from 2020 is for additional ICT costs and UNDSS-related security costs. The budget for other centralized services remains unchanged.

Security costs

188. WFP participates in the United Nations security management system and shares the costs of UNDSS services. Field-related costs are distributed by UNDSS among participating agencies according to an agreed formula based on the number of employees in non-member countries of the Organisation for Economic Co-operation and Development.
189. Owing to the growing number of WFP employees worldwide, costs relating to mandatory UNDSS activities will increase by USD 2 million compared with 2020.

Information and communications technology costs

⁶³ WFP/EB.A/2020/12-F.

190. This increase results from the growing number of WFP employees, systems and products and the increase in bandwidth consumption per head. There is an increase in the minimum connectivity required to operate IT services, while other digital initiatives such as geographic information systems, WFP's country office management tool COMET and the knowledge management platform add to connectivity requirements.
191. An increase in satellite data and voice connectivity costs is anticipated owing to increases in the number of users and in satellite traffic for all WFP locations in the field. With many country offices and regional bureaux as well as headquarters resorting to remote working as a coping mechanism in a COVID-19-compounded setting, WFP's aim is to guarantee higher-capacity and faster satellite bandwidth for more rapid data transfer.
192. Other corporate platforms will also be supported. These include the platforms for document management (GoDocs), mapping (GIS), digital asset inventory (GLASS), mobile data collection (ONA), invoice tracking (ITS), automation (Self-Service) and knowledge management (WFP manuals), and WFP's centralized data management, integration and operations platform DOTS. These products are key to keeping pace with the changing needs of the organization.
193. All such ICT services – both telecoms and digital solutions – are now being equipped with advanced IT security tools and engineered with data protection strategies that were not previously present. They are essential as WFP shifts towards an ICT model that is similar to that of a financial institution, and for maintaining the trust of donors and beneficiaries in WFP's data security and management. The Information Technology Division invests in strengthening WFP's core digital practices by improving the governance, flexibility and responsiveness of digital development.
194. The move to remote working has increased the demand for and, consequently the cost of systems and services.

	2017	2018	2019	2020	2021
UNDSS and WFP Security Emergency Fund	13.8	13.5	13.5	13.5	15.5
Employee wellness	0.7	0.7	0.7	0.7	0.7
IT per capita	19.1	19.1	19.5	25.1	27.6
Contingency Evaluation Fund	1.5	1.5	1.5	1.5	1.5
Total	35.1	34.8	35.2	40.8	45.3

Central appropriations

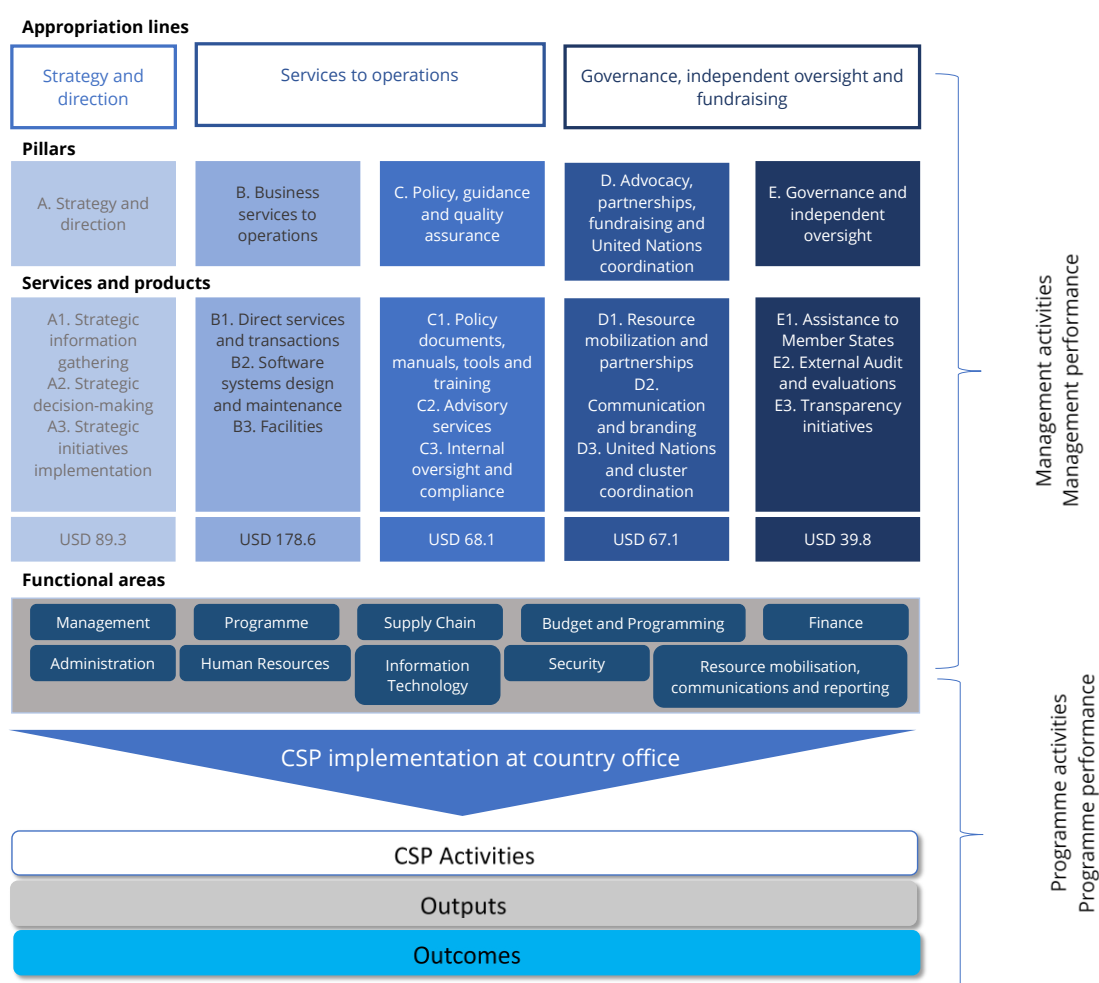
195. Central appropriations comprise statutory requirements and other centrally managed appropriations. In 2021, central appropriations are expected to be slightly lower than in 2020 (table IV.3). The primary reason for this decrease is completion of the global staff survey (USD 360,000) in 2020. In addition, costs related to services from other agencies are projected to be lower in 2021 as a result of WFP absorbing the social security costs previously paid to FAO, including those for pensions, after-service health insurance and work-related compensations, and establishing its own advisory committee on compensation claims. Projected increases in statutory requirements and central appropriations are related mostly to the COVID-19 pandemic's impact on the insurance sector – which has resulted in increased premium prices – the estimated 2021 adjusted amount for advice from the International Civil Service Commission, and WFP's increased cost share for the Joint Inspection Unit as a participating organization.

TABLE IV.3: STATUTORY REQUIREMENTS AND OTHER CENTRAL APPROPRIATIONS (USD)		
	2020	2021
Pillar A: Strategy and direction	1 765 596	1 433 442
Chief Executives Board	340 596	368 442
Global management meeting	600 000	600 000
Global staff survey	360 000	-
Recruitment costs	400 000	400 000
Senior management and alumni network	65 000	65 000
Pillar B: Business services to operations	7 604 313	7 522 559
Emergency medical evacuation	170 000	170 000
International Civil Service Commission	684 000	770 841
Insurance and legal fees	1 507 000	1 659 400
Programme criticality and Standing Committee on Nutrition	600 000	570 000
Services from other agencies	820 995	580 000
Reassignment costs	3 464 318	3 464 318
Staff awards, settlements and surveys	308 000	308 000
Farm to Market Alliance membership fee	50 000	-
Pillar D: Advocacy, partnerships, fundraising and United Nations coordination	5 519 460	5 370 644
Corporate inter-agency positions and union	1 199 460	1 190 644
Resident coordinator system cost sharing and assessment centre	3 150 000	3 150 000
United Nations agencies' legal fees	215 000	215 000
Others	955 000	815 000
Pillar E: Governance and independent oversight	1 859 549	2 172 767
Audit Committee	199 280	196 648
External Auditor	400 000	400 000
International Aid Transparency Initiative membership fee	85 000	200 000
Advisory services	166 000	176 000
Joint Inspection Unit	1 009 269	1 200 119
Total	16 748 918	16 499 412

Programme support and administrative budget by appropriation line and pillar

196. The management line of sight shown in figure IV.1 illustrates how PSA resources are provided through headquarters divisions, regional bureaux and core resources for country offices to ensure implementation of the CSPs and the achievement of WFP results. The line of sight is structured along three appropriation lines, which are in turn categorized as five pillars and 15 services and products that define the nature of the support provided.⁶⁴ The ten functional areas define the areas of expertise that provide and receive support for direct implementation of CSPs. This management performance architecture has been employed since the management plan (2018-2020).

Figure IV.1: Management plan appropriation lines, pillars and outputs



197. The 2021 PSA budget⁶⁵ is summarized in table IV.4. In 2021, the allocations to pillars differ significantly compared with 2020. While the overall PSA allocations are higher primarily on account of the adjustments summarized previously, in Figure IV.1, there have also been some significant reallocations of country office and regional bureau budgets between the pillars, as these offices continue to reassess their contributions to WFP's programme support and administrative functions. Allocations will increase by 19 percent for pillar A (strategy and direction) and by 20 percent for pillar C (policy, guidance and quality assurance). Pillar E

⁶⁴ For further details on the management performance detailed structure: <https://docs.wfp.org/api/documents/WFP-000023707/download/>.

⁶⁵ The 2021 PSA budget is presented according to the three appropriation lines approved by the Executive Board at its 2017 second regular session. It is further broken down by the five pillars and the three organizational levels.

(governance and independent oversight) will have a 12 percent increase. The increases are driven by additional allocations for mainstreaming of the emergency support and programme and policy development functions and strengthening of oversight functions. On the other hand, compared with 2020, pillars B (business services to operations) and D (advocacy, partnerships, fundraising and United Nations coordination) will realize budget decreases of 1 and 8 percent respectively. The overall appropriation line for services to operations shows an increase that reflects the additional support to be provided to country offices and regional bureaux, particularly in light of the COVID-19 pandemic.

	Country offices	Regional bureaux	Headquarters	Central appropriations	Total 2021	Total 2020
Strategy and direction	25.1	8.9	48.2	1.4	83.7	70.5
A – Strategy and direction	25.1	8.9	48.2	1.4	83.7	70.5
Services to operations	67.1	62.2	109.9	7.5	246.7	237.5
B – Business services to operations	62.1	29.0	80.0	7.5	178.6	180.6
C – Policy, guidance and quality assurance	5.0	33.2	29.9	0.0	68.1	56.9
Governance, independent oversight and fundraising	11.2	10.7	83.7	7.5	113.1	115.6
D – Advocacy, partnerships, fundraising and United Nations coordination	11.2	8.8	47.9	5.4	73.2	80.0
E – Governance and independent oversight	0.0	1.9	35.8	2.2	39.8	35.6
Total	103.4	81.8	241.7	16.5	443.5	423.6

Pillar A: Strategy and direction

198. Under pillar A, WFP supports direct programme implementation by gathering information through consultations and meetings focused on strategy and producing corporate documents that inform strategic decision making through the participation of senior management at the headquarters, regional bureaux and country office levels. Work under this pillar also ensures the monitoring and implementation of corporate change initiatives.⁶⁶ Table IV.5 presents the PSA budget for pillar A, which constitutes 19 percent of the total 2021 PSA allocation.

	Country offices	Regional bureaux	Headquarters	Central appropriations	Total 2021	Total 2020
Staff costs	18 464	6 617	32 161	0	57 242	48 156
Non-staff costs	6 683	2 269	16 042	1 433	26 428	22 376
Total	25 147	8 886	48 204	1 433	83 670	70 533

⁶⁶ For more information on the strategic initiatives please consult annex IV-B in the annual performance report for 2019: <https://docs.wfp.org/api/documents/WFP-0000115522/download/>.

199. An increase in staff costs for implementing structural changes in WFP, mostly at the country office and headquarters level, is the main driver for the budget allocation to pillar A. Staff costs, which include the majority of WFP's senior and executive management positions, account for 68 percent of the budget, similar to 2020.
200. The non-staff costs in this pillar cover internal meetings and strategic decision making structures, which account for 32 percent of the budget.

Pillar B: Business services to operations

201. Under pillar B, WFP supports operations by performing direct transactions on behalf of country offices and developing and maintaining software systems used in the daily management of operations. This pillar also includes budget lines for facilities management. Allocations for central appropriations related to pillar B are for services that are centrally managed on behalf of the entire organization, such as services for employees provided by FAO, reassignment costs, medical emergency evacuations and several corporate insurance policies. Table IV.6 presents the PSA budget for pillar B, which constitutes 40 percent of the total 2021 PSA allocation.

	Country offices	Regional bureaux	Headquarters	Central appropriations	Total 2021	Total 2020
Staff costs	-	16 129	56 681	-	72 810	76 639
Non-staff costs	62 118	12 857	23 311	7 523	105 809	103 923
Total	62 118	28 986	79 992	7 523	178 619	180 562

202. In 2020, the allocation to this pillar increased in absolute value to cover identified gaps and support decentralization of some processes related to the Integrated Road Map (IRM). In 2021, the budget for staff costs under pillar B slightly decreases as some areas, including the design, maintenance and roll-out of support systems for corporate operations, require less in 2021. The budget for non-staff costs applies to management decisions on enhancing capacity to provide support in the field, controlling the decentralization of processes, and enhancing the capacities of country offices in certain functions.

Pillar C: Policy, guidance and quality assurance

203. Under pillar C, WFP works on ensuring policy design and implementation, bottom-up interventions and advisory services for country offices. Work under this pillar also includes monitoring of compliance with policies, which serves as a second line of defence to the oversight function. Compliance activities are performed by the divisions responsible for functional areas or by specific compliance units in regional bureaux. Table IV.7 presents the PSA budget for pillar C, which constitutes 15 percent of the total 2021 PSA allocation.

	Country offices	Regional bureaux	Headquarters	Central appropriations	Total 2021	Total 2020
Staff costs	0	21 356	24 094	0	45 450	36 119
Non-staff costs	5 004	11 893	5 771	0	22 668	20 774
Total	5 004	33 249	29 865	0	68 118	56 893

204. The overall budget allocation to pillar C shows an increase of nearly 20 percent for 2021 compared with 2020. The increase is driven by staff costs, which account for 67 percent of pillar C's total allocation, up from 63 percent in 2020. The increase is mainly for regional bureaux staff costs, which have a significant increase for strengthening their role in policy and guidance services. Non-staff costs have increased slightly. This line typically covers training, which is often provided remotely, and the publication of guidance materials.

Pillar D: Advocacy, partnerships, fundraising and United Nations coordination

205. Under pillar D, WFP supports resource mobilization and strategic partnerships that facilitate partnerships at both the local and operational levels. This work includes external communication and advocacy efforts, coordination with the other Rome-based agencies, other United Nations agencies and the humanitarian response system, and WFP's participation in United Nations joint initiatives.⁶⁷ Table IV.8 presents the PSA budget for pillar D, which constitutes 17 percent of the total 2021 PSA allocation.

	Country offices	Regional bureaux	Headquarters	Central appropriations	Total 2021	Total 2020
Staff costs	6 152	5 510	33 027	831	45 520	52 789
Non-staff costs	5 004	3 314	14 849	4 540	27 707	27 211
Total	11 155	8 824	47 877	5 371	73 227	80 000

206. The budget allocated to pillar D decreases for staff costs, which account for 62 percent of the total budget for the pillar, compared with 66 percent in 2020. Activities such as fundraising and advocacy are carried out at all levels of WFP, including at headquarters, where most of the work under this pillar is under the remit of the Partnerships and Advocacy Department.

Pillar E: Governance and independent oversight

207. Under Pillar E, WFP implements activities related to the Board and the management of Board sessions; provides assurance to donors through the independent functions of evaluation, investigations and internal and external audits; and promotes transparency through initiatives that provide information on performance management within WFP. Work under this pillar constitutes WFP's third line of defence for oversight purposes. Table IV.9 presents the PSA budget for pillar E, which constitutes 9 percent of the total 2021 PSA allocation.

	Country offices	Regional bureaux	Headquarters	Central appropriations	Total 2021	Total 2020
Staff costs	0	899	24 175	48	25 122	23 265
Non-staff costs	0	989	11 607	2 125	14 720	12 303
Total	0	1 889	35 781	2 173	39 843	35 568

⁶⁷ The budget allocated to pillar D for central appropriations includes contributions to United Nations initiatives such as the resident coordinator system, inter-agency meetings and forums and services provided by the United Nations.

208. The budget allocated to pillar E continues to increase, with 60 percent of it directed to staff costs. This reflects reinforcement of the evaluation and audit functions and the OIGI through increases in capacity for headquarters divisions and regional bureaux. Non-staff costs include support for the oversight, evaluation and audit functions, organization of Board sessions and other Board-related activities.

Contributions by organizational units

209. The five pillars define the nature of the support provided to country offices for successful implementation of their CSPs. The diverse types of support provided are complementary among the various organizational units, but some of them are focused on specific pillars owing to the nature of the work that they facilitate.

210. Table IV.10 shows how the work of various organizational units is aligned with the five pillars:

- Regional bureau budgets are concentrated in pillars B and C, and increasingly in pillars A and D, while the budgets allocated to country offices are primarily in pillars A and B. This reflects the main products and services provided by the staff included in the allocations, which in turn reflect the continuous revision of staff roles and types of support provided.
- The Resource Management Department concentrates its services in pillars A, B and C in the areas of strategic direction, business services to operations, and policy and guidance services.
- The Partnerships and Advocacy Department focuses most of its work in pillar D for advocacy, partnerships, fundraising and United Nations coordination.
- The Office of the Chief of Staff concentrates its work in pillars A and B.
- The Programme and Policy Development Department concentrates its work in pillars A and C, providing strategic support and guidance to regional bureaux and country offices.
- The Office of the Executive Director concentrates its work in pillar E, but with significant contributions to pillars A, B and C.
- Workplace culture is primarily concentrated in pillars A, B and C.

TABLE IV.10: ANALYSIS OF PROGRAMME SUPPORT AND ADMINISTRATIVE BUDGET BY ORGANIZATIONAL UNIT AND PILLAR (USD thousand)							
	A. Strategy and direction	B. Business services to operations	C. Policy, guidance and quality assurance	D. Advocacy, partnerships, fundraising and United Nations coordination	E. Governance and independent oversight	Total 2021	Total 2020
Regional bureaux and country offices	34 033	91 104	38 253	19 980	1 889	185 258	178 713
Country offices	25 147	62 118	5 004	11 155	0	103 424	98 072
Regional bureaux	8 886	28 986	33 249	8 824	1 889	81 835	80 641
Headquarters	48 204	79 993	29 865	47 877	35 781	241 719	228 093
Chief of Staff	6 454	1 267	0	0	0	7 721	7 276
Deputy Executive Director	6 549	25 935	3 012	3 323	5 692	44 510	39 910
Executive Director	1 815	5 301	1 690	951	27 718	37 476	33 856
Partnerships and Advocacy Department	269	-	1 960	41 781	-	44 009	44 338
Programme and Policy Development Department	15 678	2 327	10 728	1 822	-	30 556	25 991
Resource Management Department	13 990	32 560	8 288	-	2 371	57 209	57 332
Workplace Culture	3 449	12 602	4 187	-	-	20 239	19 390
Central appropriations	1 433	7 523	-	5 371	2 173	16 499	16 749
Total	83 670	178 619	68 118	73 227	39 843	443 476	423 555

Contributions by functional area

211. In the management line of sight, the services provided by headquarters and regional bureaux that enable successful implementation of CSPs are categorized into areas of expertise (functional areas) within WFP. This allows classification of the PSA budget by function. Table IV.11 shows how functional areas are aligned with the five pillars.

	A. Strategy and direction	B. Business services to operations	C. Policy, guidance and quality assurance	D. Advocacy, partnerships, fundraising and United Nations coordination	E. Governance and independent oversight	Total 2021	Total 2020*
Administration	1 306	14 743	2 035	-	-	18 084	17 678
Budget and programming	-	6 171	746	1 129	-	8 046	7 614
Donor relations, communications and reporting	269	909	2 298	40 589	785	44 850	46 333
Finance	-	5 861	5 601	-	2 210	13 672	11 889
Human resources	3 455	23 986	6 073	140	-	33 654	32 974
Information technology	9 631	42 102	117	-	-	51 850	51 348
Management	57 172	9 193	14 867	23 855	24 618	129 705	119 451
Programme	10 647	33 115	31 643	5 978	12 229	93 611	91 281
Security	21	17 763	63	-	-	17 847	17 902
Supply chain	1 169	24 776	4 676	1 536	-	32 157	27 086
Total	83 670	178 619	68 118	73 227	39 843	443 476	423 555

* 2020 numbers reflected in the management plan (2020–2022) were planned, whereas numbers reflected in this table are actual and estimated until the end of 2020.

212. The various degrees of importance of the different functional areas in the overall PSA budget allocation are similar to those of previous years. The highest allocations are to the functional areas of management, followed by programme and information technology. The allocation to finance, an increase of 15 percent compared with 2020, reflects an expected increase in the volume of operations, which also explains the 19 percent increase in the supply chain functional area, the 6 percent increase in budget and programming and the slight 2 percent increases in both the administration and the human resources functions. The allocation to donor relations, communications and reporting decreases slightly by 3 percent while the allocation to the security function remains stable compared with 2020.
213. For comparison with past years, table IV.12 shows the PSA budget by organizational level, displaying the number of posts covered and the breakdown between staff and other costs.

TABLE IV.12: PROGRAMME SUPPORT AND ADMINISTRATIVE BUDGET BY ORGANIZATIONAL LEVEL														
	2020 estimated				2021 projections				2020 estimated			2021 projections		
	Post counts				Post counts				Total costs (USD million)			Total costs (USD million)		
	Professional	General Service	National	Total posts	Professional	General Service	National	Total posts	Staff costs	Other costs	Total costs	Staff costs	Other costs	Total costs
Country offices	77	0	345	422	77	0	345	422	23.8	74.3	98.1	24.6	78.8	103.4
Regional bureaux	216	0	309	525	219	0	312	531	49.8	30.8	80.6	50.5	31.3	81.8
Headquarters	605	380	6	991	652	388	59	1 098	162.5	65.6	228.1	170.1	71.6	241.7
Central appropriations	3	2	0	5	3	2	0	5	0.9	15.9	16.7	0.9	15.6	16.5
Total	902	381	660	1 943	951	389	716	2 056	237.0	186.6	423.6	246.1	197.3	443.5

214. The total number of posts in 2021 is expected to increase by 102 compared with 2020, with the most significant increase foreseen against the headquarters' budget. This growth is partly a result of the proposed increase in PSA funding for the Emergency Operations, Nutrition and Programme – Humanitarian and Development divisions. It will allow core functions currently funded outside the PSA budget or filled through short-term contractual instruments to be regularized into the PSA budget. Similarly, most of the “national” positions shown under headquarters for 2021 are headcounts that have already been outposted to the field, for example IT officers (42 posts), food security cluster officers, and emergency preparedness and response officers .

Programme support and administrative gender equality and women's empowerment

215. Following the evaluation of WFP's Gender Policy (2015–2020),⁶⁸ the Gender Office will lead the implementation of the recommendations deriving from the evaluation. The main recommendations include updating the gender policy, reviewing the allocation of financial and human resources, and establishing a gender equality and women's empowerment steering group. The Gender Office continues to support the integration of gender equality and women's empowerment into all of WFP's work and activities, which has the aim of ensuring that the specific food security and nutrition needs of women, girls and boys are met. This work includes the provision of technical support and training on the Gender Transformation Programme, the Inter-Agency Standing Committee Gender with Age Marker and the integration of gender equality and women's empowerment into policies, strategies and other corporate documents.

⁶⁸ WFP/EB.A/2020/7-B and WFP/EB.A/2020/7-B/Add.1.

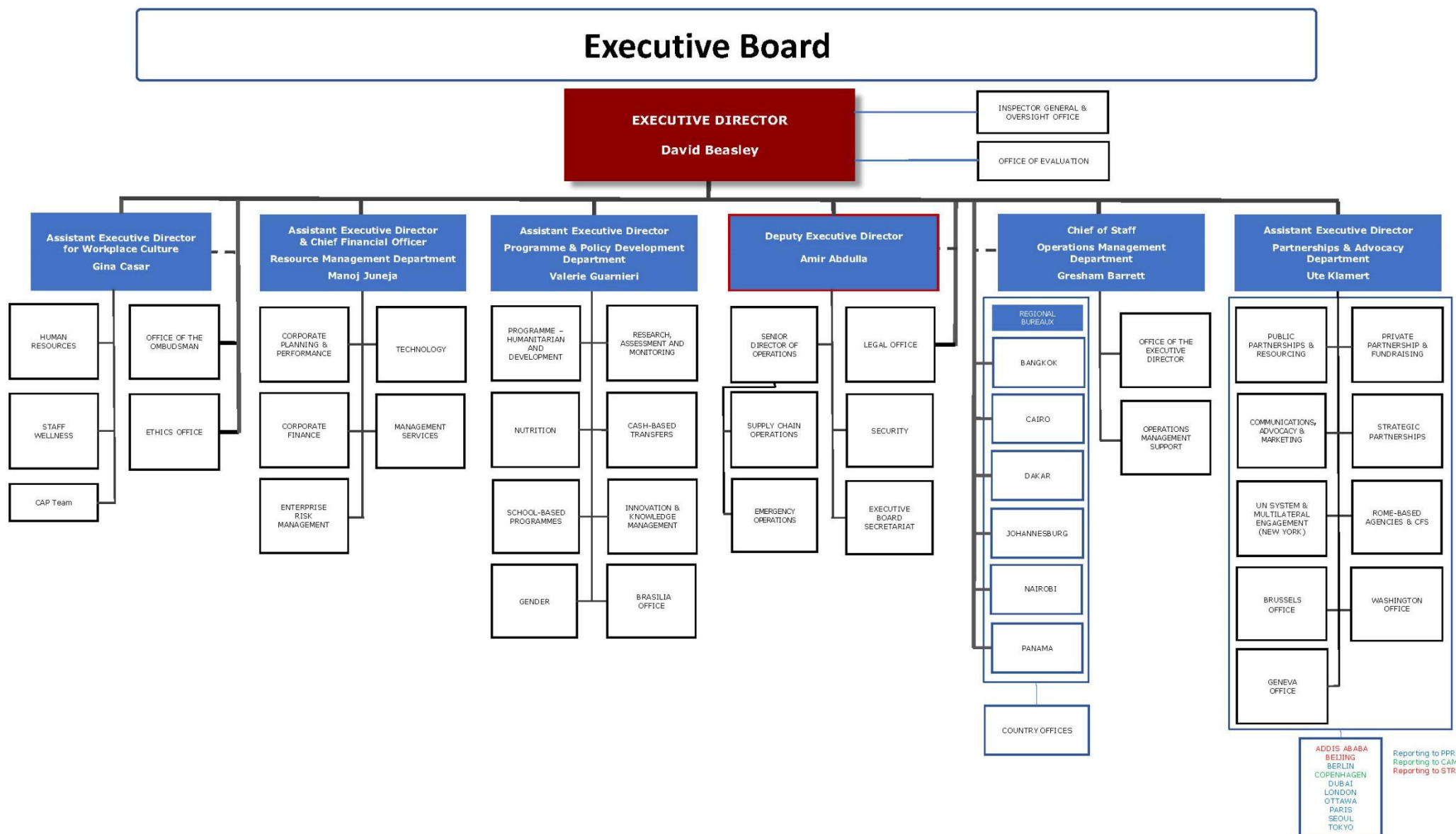
216. The procedure for tracking gender equality-related budget allocations has been revised and simplified. Compared with the methodology used in previous years, the new procedure has resulted in a more focused and accurate estimate of PSA resources spent on gender equality-related activities, which includes the proportional costs of personnel engaged in actions for gender equality. Management acknowledges that the methodology used until 2020 overestimated the PSA resources spent on gender equality activities. For 2021, USD 15.4 million for gender equality-related activities is incorporated into the PSA budget, compared with the 2020 estimate of USD 26.0 million.

Organizational structure of the Secretariat

217. In June 2020, the Board approved a reorganization of WFP's senior leadership structure.⁶⁹ This entailed elevating the position of Assistant Executive Director for Workplace Culture by using an unutilized fifth Assistant Secretary-General position. The human resources and staff wellness divisions and the Comprehensive Action Plan Team will report to the Assistant Executive Director for Workplace Culture. These changes highlight the critical importance of human resources and workplace culture issues.
218. The organizational structure, headed by the Executive Director, is underpinned by six interrelated areas including workplace culture, resource management, programme and policy development, operations management, operations assistance, and partnerships and advocacy. Together they will ensure enhanced strategic collaboration in headquarters and enhanced support for the field through the delivery of better global policies, stronger quality control and strengthened oversight of WFP's activities.
219. WFP headquarters ensures coherence throughout WFP; leads the development of corporate strategies, policies, processes, systems and tools; is the think tank for the achievement of zero hunger; supports the mainstreaming of initiatives and processes and facilitates effective operational performance; engages with partners at the global level; serves as the hub for knowledge management and learning; supports emergency preparedness and response; helps foster a culture of change within WFP with the aim of creating a more conducive working environment in which harassment, sexual harassment, abuse of power and discrimination are tackled effectively; and ensures oversight, including of performance, risk management and compliance with standards and norms, throughout WFP. Headquarters also provides field support that supplements the capacities of regional bureaux and provides leadership with regard to office functions and specialized corporate services for regional bureaux and country offices.
220. At the regional bureau level, regional directors report directly to the Executive Director. The bureaux are responsible for positioning WFP strategically in each region and providing country offices with direct support at the operational level for the design of programmes and the implementation of strategies, policies, processes and programmes. The regional bureaux also engage with partners at the regional level and promote best practices in their regions. They facilitate emergency preparedness and response and provide oversight throughout their regions, including through assessments of performance, risk and compliance.
221. Management will continue to be ready to make further adjustments, refinements and adaptations to the structure where necessary to improve delivery of enabling services, policies and programmes. WFP will keep the membership engaged regarding any refinements that are made under the Executive Director's authority.
222. As shown in figure IV.2, the new structure has provided the basis for presenting information on the 2021 PSA budget and comparative figures for 2020 in this section of the management plan.

⁶⁹ WFP/EB.A/2020/12-F.

Figure IV.2: Organizational structure of the Secretariat



Status of the programme support and administrative equalization account

223. The PSAEA, established in 2002, records the differences between WFP's ISC revenues and the PSA expenses for the financial period. It can be used for four purposes: to cover any difference between ISC income and approved PSA expenditure; as a reserve that underwrites the risk of decreases in ISC income or underfunding of the PSA budget; for critical corporate initiatives or thematic support funds; and for strengthening WFP's reserves. The PSAEA has a target level of five months of PSA expenditure and a "floor" that is equivalent to two months of PSA expenditure.
224. Table IV.13 shows the projected closing balance for the PSAEA in 2020 and the proposed utilization of the account in 2021. The projected closing balance of the PSAEA at 31 December 2020 is USD 156.1 million. This is calculated based on a funding forecast for 2020 of USD 7.7 billion. The balance is equivalent to approximately 4.2 months of 2021 PSA expenditure.
225. Based on the projected ISC revenue for 2021 and the proposed drawdown, the projected 2021 closing balance is USD 125.4 million – equivalent to approximately 3.4 months of PSA expenditure – which is higher than the "floor" of USD 73.8 million.

Projected PSAEA balance at 31 December 2020	156.1
2021 ISC projected revenue (based on forecasted income of USD 7.4 billion)	445.0
Proposed 2021 PSA budget	-443.5
PSAEA drawdowns in 2021	-32.2
- Termination Indemnity Fund	-10.0
- Private sector strategy	-22.2
Projected PSAEA balance at 31 December 2021	125.4
2021 PSAEA target (equivalent to 5 months of 2021 PSA expenditures)	184.8
2021 PSAEA floor (equivalent to 2 months of 2021 PSA expenditures)	73.9

Use of the programme support and administrative equalization account for critical corporate initiatives

Termination Indemnity Fund: USD 10 million

226. In 2018, the Human Resources Division began conducting organizational alignment reviews in country offices to support the transition to the Integrated Road Map framework and ensure that country offices have workforces with the necessary skills to deliver on their CSPs. The reviews in country offices covered office and staffing structures, workforce composition, skills and collaboration platforms. The reviews and subsequent discussions indicated a need to renew skill sets for working at the humanitarian–development–peace nexus and supporting implementation of the United Nations sustainable development cooperation frameworks envisioned under the United Nations reform.
227. Recommendations stemming from the organizational alignment reviews included establishing more fixed-term staff positions and increasing the number of national professional officer positions with a view to stabilizing the workforce of country offices.

228. The Termination Indemnity Fund requires an allocation of USD 10 million from the balance of the PSAEA. It will be used primarily to cover country offices' organizational realignment needs and will aid in WFP achieving the organizational change necessary to meet the operational demands and workforce composition of the future. The Secretariat will keep the Board apprised of its use of the fund.

Continuation of multi-year critical corporate initiatives

Multi-year initiative on the private sector strategy (USD 22.2 million in second year)

229. WFP plans to significantly increase funding from the private sector – primarily through individual giving – to enable WFP to save more lives and change more lives. Individual giving is a large and growing source of funds that are often given flexibly and can be used for WFP's greatest needs. The private sector strategy,⁷⁰ approved at the 2019 second regular session, forecasts that income from private sector individual giving will increase from USD 17.6 million in 2018 to USD 172 million in 2025. The critical corporate initiative investment here, totalling USD 35.3 million over the period 2020–2021, relates only to the growth of individual giving under pillar 2 of the private sector strategy – income.
230. In the management plan (2020–2022), the Board approved an initial allocation of USD 13.1 million from the PSAEA to commence implementation of the private sector strategy. The success of the strategy is being closely measured against key performance indicators. Approval and disbursement of the second tranche of funding – USD 22.2 million – was to be considered only if Board-approved key performance indicators were achieved during 2020, with achievement demonstrated based on mid-year 2020 results as agreed in the strategy. The second quarterly report of 2020,⁷¹ shared with the Board in September 2020, demonstrates fully satisfactory progress against key performance indicators. The report will be presented at an informal consultation.
231. Approval and disbursement of the third and final tranche of investment funding – USD 17.1 million – will be considered in 2021 if Board-approved key performance indicators are achieved; achievement is – to be demonstrated in September 2021 – based on full-year 2020 and mid-year 2021 results.

United Nations development system reform (USD 8.1 million previously approved for the 2020–2021 period)

232. Resolution A/RES/72/279 on reform of the United Nations development system and approved by the United Nations General Assembly called for a number of changes to be made “to better position the United Nations operational activities for development to support countries in their efforts to implement the 2030 Agenda for Sustainable Development”. These changes included revitalization of the United Nations development assistance framework, introduction of a new generation of United Nations country teams, strengthening of capacities, resources and skills among entities of the United Nations development system in order to support national governments in achieving the Sustainable Development Goals, and advancement of common business operations.
233. In 2019, a critical corporate initiative was launched with an allocation of USD 8.2 million for a two-year period from 2019 to 2020 with the aim of ensuring that WFP has the capacity to support the Secretary-General's efforts to prepare for and implement reform of the United Nations development system. In 2020, an additional USD 8.1 million was approved

⁷⁰ WFP/EB.2/2019/4-A/Rev.1.

⁷¹ Quarterly report on private sector partnerships and fundraising strategy for the Executive Board, Quarter 2: April to June 2020. <https://docs.wfp.org/api/documents/WFP-0000118859/download/>.

to continue the work in 2020 and 2021.⁷² Investments for this period are focused on the design and piloting of reform initiatives, with funding already available for implementation and rollout of piloted activities and systems continuing into 2021.

234. The initiative in 2021 has the following main objectives: to ensure that WFP has the capacity to prepare for and respond to inter-agency reform efforts, ensuring particularly that regional bureaux respond to the requirements of reform and are able to lead reform where appropriate; and to develop WFP's positions and offerings related to reform. WFP will also continue to pursue specific initiatives to drive innovation by working with UNHCR to develop a United Nations-wide fleet system and strengthening the United Nations Digital Service Centre (UNDSC). The UNSDC is currently a joint UNHCR/WFP pilot programme that leverages digital solutions that United Nations agencies can use to rapidly scale up digital capabilities and drive efficiency, thereby reducing the need to develop similar solutions across the United Nations.

Programme and partnership support initiative (USD 2.5 million previously approved for the 2020–2021 period)

235. To fulfil its long-term objective of supporting countries in achieving zero hunger, WFP, collectively with the other Rome-based agencies and other key partners, seeks to broaden and enhance its programme design capacities in order to identify and successfully pursue diversified and long-term financing opportunities that complement its current donor sources. Relevant international funding mechanisms that address these drivers are often inaccessible at the national level, partly because of a lack of specialized expertise in the specific programmatic design, monitoring, reporting and evaluation requirements of such funds.
236. In 2020, a critical corporate initiative (CCI) for the programme and partnership support initiative was launched with a one-time investment of USD 2.5 million for a two-year period from 2020 to 2021.⁷³ The CCI addresses gaps in country-level project design to enable better access to a broad range of funding streams. Such support will orient long-term objectives towards global strategic initiatives, including by mobilizing domestic resources and multisector investments. It will also enable stronger linkages at the humanitarian–development–peace nexus and demonstrate the relative expertise and leadership of the Rome-based agencies and, with select key partners, in core thematic areas at the nexus.
237. This initiative will fully scope both the design requirements and the needed capacities in resource mobilization to strengthen partnership and funding possibilities. This approach would be coupled with forward-looking thought leadership on strategic priorities, including the lead roles that the Rome-based agencies play in the humanitarian–development–peace nexus, in order to provide end-to-end support for the scoping, prioritization, design and formulation of proposals and programmes and for mobilizing resources.

General Fund

238. The General Fund is the accounting entity that records recoveries of indirect costs, miscellaneous income, the operational reserve and contributions received that are not designated to a specific programme category fund, trust fund or special account. The main source of income for the General Fund is interest and investment income derived from

⁷² The concept note for the critical corporate initiative is provided in annex IV of the management plan (2020–2022). WFP/EB.2/2019/5-A/1.

⁷³ The concept note for the critical corporate initiative is provided in Annex IV of the management plan (2020–2022). WFP/EB.2/2019/5-A/1.

WFP's cash balances held in investment portfolios and bank and money market accounts. The unearmarked portion of the fund consists mainly of investment income and exchange rate gains and excludes special accounts and other balances that have been earmarked for particular uses.

239. The estimated balance of the unearmarked portion of the General Fund as of 30 June 2020 is USD 285 million. In previous years, the Board has exercised its authority to approve allocations from the unearmarked portion for strategic investments aimed at strengthening WFP's resourcing and financing mechanisms in support of strategic priorities. No allocations from the unearmarked portion of the General Fund are proposed in the management plan (2021–2023). However, management will continue its dialogue with the Board on potential opportunities for utilizing the unearmarked portion of the General Fund to facilitate sustained financial stability and investments in appropriate strategic priorities.

Indirect support cost rate

240. The ISC rate, which is levied on contributions made to WFP, provides the resources for the PSA budget that supports the activities necessary for WFP's effective and efficient performance. The ISC rate is approved annually by the Board through its approval of the management plan.
241. In 2014, the Board concluded that a single-rate ISC model was simple and transparent and should be maintained. In May 2020, the Secretariat held an informal discussion with the Board to discuss the potential application of flexible ISC rates for certain types of contributions. Based on the Board's feedback, the Secretariat is not proposing any changes to the ISC policy or rates in 2021.
242. A method for deriving the standard ISC rate was established in 2006⁷⁴ and the derived rate for 2021 has been calculated as shown in table IV.14.

2019 baseline	5.32
Increase for higher indirect expenditures in 2021	0.81
Increase for lower funding forecast	0.20
Increase for lower PSAEA balance	0.25
Derived ISC rate for 2021	6.58

243. Although analysis indicates a slightly increased ISC rate of 6.58 percent, the Secretariat recommends that the current 6.5 percent rate be maintained for 2021. This rate continues to be the lowest such headline rate among the funds, programmes and specialized agencies of the United Nations. It is also proposed that an ISC rate of 4.0 percent be maintained for governments' contributions to programmes in their own countries and for contributions made by developing countries or countries with economies in transition.

⁷⁴ WFP/EB.A/2006/6-C/1.

Section V: Management performance measurement

Overview

244. The revised Corporate Results Framework (2017–2021)⁷⁵ and the Revised Corporate Results Framework (2017–2021) – Part II set targets for the programme outputs and performance indicators⁷⁶ that guide WFP’s use of all available resources to accomplish its mandate, ensure transparency and accountability, and define the strategic direction of the organization in the period from 2017 to 2021.
245. The revised corporate results framework (CRF) is based on the principle that programme performance reflects WFP’s results in saving and changing beneficiaries’ lives, while management performance supports programme performance. These two areas of performance are indivisible but measured by different types of indicators: programme output and outcome indicators for programme results, and key performance indicators (KPIs) for management results. The indicators are used in WFP’s tools for performance management and internal and external reporting at the country and corporate levels – CSP logical frameworks, annual plans and country reports.
246. To complement the indicators, the revised CRF part II set corporate targets that define the overall direction of WFP’s work. The targets are set for both programme output indicators and management KPIs, constitute the basis for strategic discussions, and are reflected in the main corporate performance management tools: the management plan and the annual performance report. The inclusion of these targets in the management plan allows their confirmation or revision to reflect the most recent planning figures and the latest organizational developments. Corporate targets for 2022 and beyond will be set out in the new strategic plan.

Corporate programme output targets

247. WFP’s corporate programme output targets communicate global food security needs and WFP’s intended response, and supports advocacy and resource mobilization. As stipulated in the revised CRF part II, annual targets can be updated in the management plan if needed.
248. The original 2021 targets set in the revised CRF part II, shown in table V.1, were based on a projection of trends in needs-based planning figures from previous years. Table V.1 shows updated targets for 2021, aligned with the latest available planning figures from country offices and therefore represents needs more accurately. These figures reflect changes in context for current CSPs and in the planning of CSPs approved in 2020. The rationale for some of the main changes is provided below, and more details regarding WFP’s 2021 operational requirements can be found in section III of this document.

⁷⁵ WFP/EB.2/2018/5-B/Rev.1.

⁷⁶ WFP/EB.A/2019/5-A.

TABLE V.1: RESULTS AGAINST PROGRAMME OUTPUTS			
Category A: Targets for transfer modalities			
Indicator	Revised 2020 target	Original 2021 target	Proposed revised 2021 target
Total quantity of food provided (<i>mt</i>) to targeted beneficiaries	4.6 million	5.8 million	5.8 million
Total value of food provided (<i>USD</i>) to targeted beneficiaries	2.37 billion	2.92 billion	3.09 billion
Quantity of fortified food provided (<i>mt</i>)	264 000	406 000	380 000
Quantity of specialized nutritious food provided (<i>mt</i>)	607 000	824 000	629 000
Total amount of value transferred (<i>USD</i>) through CBTs and commodity vouchers to targeted beneficiaries	3.8 billion	4.2 billion	3.8 billion
Unrestricted cash (<i>USD</i>)	2.6 billion	2.6 billion	2.2 billion
Vouchers (<i>USD</i>)	889 million	1.3 billion	1.3 billion
Commodity vouchers (<i>USD</i>)	366 million	337 million	360.7 million
Total value of capacity strengthening transfers (<i>USD</i>)	562 million	464 million	531 million
Percentage of UNHAS passengers served against number requesting services	95	95	95
Category B: Targets for beneficiary numbers			
Indicator	Revised 2020 target	Original 2021 target	Proposed revised 2021 target
Total number of beneficiaries targeted through WFP food and CBTs	87.8 million	83 million	100.8 million
Number of schoolchildren targeted through school feeding interventions	17.7 million	17.9 million	19.9 million
Number of persons targeted through nutrition-specific interventions	18.8 million	24.6 million	20 million
Number of persons targeted through food assistance for assets programmes	9.9 million*	12.5 million	10.2 million

* The 2020 planned beneficiary figure for food assistance for assets (FFA) programmes was revised in line with refinements of beneficiary numbers by activity.

CBT = cash-based transfer; UNHAS = United Nations Humanitarian Air Service.

249. The global trend in steadily increasing humanitarian crises, exacerbated by the COVID-19 crisis, is reflected in the 2021 needs-based programme output targets, which show increased beneficiary numbers and food transfers compared with 2020, and in the associated operational requirements (refer to section III for more details).
250. Adjusted overall targets for CBTs and commodity voucher transfers in 2021 remain in line with the high level of need projected in 2020. As noted in the management plan (2020–2022), the rate of growth in CBTs is expected to slow as WFP portfolios reach levels of CBTs that reflect the most appropriate blend of modalities for the policy, operational and risk environments in each country. The handover of implementation of the emergency social safety net in Turkey to the IFRC mentioned in section III is counterbalanced by the planned use of the CBT modality in a record 71 countries. The expected stable trend shown in the management plan is indicative, operational decisions regarding the most appropriate modality and mechanism depend on individual settings, and changes in volume depend on WFP's operational circumstances.
251. The 2021 target for the total projected value of capacity strengthening transfers remains relatively stable reflecting WFP's commitment to resilience building- and root cause-related activities. However, it entails a small reduction (6 percent) compared with the 2020 target. Behind this global figure, there are various country-level changes, both increases and decreases, as operations are adapted and prioritized with a view to changing conditions. Among the most significant contributors to the overall decrease is WFP's institutional capacity strengthening activities in Iraq, where 2021 requirements are projected to be more than USD 30 million less than in 2020 as the rollout of a digital identity and beneficiary management platform with the Ministry of Trade's Public Distribution System is slowed down to prioritize the use of government resources for transfers provided through the existing platform.
252. The 2021 school feeding target shows an increase of approximately 2.2 million beneficiaries compared with 2020. Forty percent of this increase is attributed to expansion of operations in Egypt, Ethiopia, Mozambique, the Syrian Arab Republic, the Sudan and Yemen, and is in line with the WFP school feeding strategy for 2020–2030, which foresees a scale-up in the coverage of vulnerable children in countries affected by crisis and in humanitarian settings.
253. The 2021 target for nutrition-specific interventions also shows a slight increase of approximately 1.2 million beneficiaries compared with 2020. The proposed revised target is more accurate than the original 2021 target because it is based on data from each country rather than a trend analysis.
254. Estimates for FFA activities are based on the global aggregation of the 2021 projected numbers of persons targeted through FFA activities, utilizing food, cash-based or voucher transfers to address the consumption gaps of the most vulnerable people while building household and community productive assets to reduce the risk of future disasters, strengthen livelihoods and build resilience to shocks over time. The integrated nature of resilience programming, when "layered" with FFA activities over a period of several years, allows additional interventions to be provided to the same households. This leads to the underreporting of total humanitarian and development transfers provided to a beneficiary group.
255. Actual figures will be reported against these needs-based targets in the annual performance report for 2021.

Corporate management performance targets

256. WFP's targets for corporate management performance define the standards for which WFP holds itself accountable and that ensure that WFP makes the best possible use of financial, human and physical assets to fulfil its mandate. These standards are measured by three categories of indicators:⁷⁷ indicators in categories I and II reflect WFP's overall performance, and category III indicators are used internally by WFP for daily management of operations.

Category I key performance indicators

257. The inclusion of category I and II indicators in the management plan (2021–2023) offers an opportunity to update targets and component indicators if needed. Corporate targets for category I indicators that were approved as part of the revised CRF part II remain valid. However, developments during 2019 and 2020 have allowed the revision of some components to take into account improvements in WFP internal processes. Details on indicators and targets set for 2020 and 2021 can be found in table V.2.

258. Category I KPIs reflect WFP's corporate performance and measure management performance that contributes to implementation of the WFP strategic plan through CSPs. There are three high-level category I indicators, the components of which are used in internal tools for country offices:

- KPI 1: Overall progress in country strategic plan implementation measures how funding and operational constraints influence WFP's implementation and its performance under the activities and strategic outcomes that are implemented during the period being measured.⁷⁸
- KPI 2: Effective emergency preparedness and response measures WFP's performance against emergency preparedness and response standards. This includes preparedness at the country and corporate levels, and implementation of corporate responses to acute emergencies.
- KPI 3: Overall achievement of management performance standards measures country offices' performance in each functional area in supporting the implementation of CSPs. Aggregation of functional areas permits a corporate analysis of management processes.

⁷⁷ For further details on the KPIs see WFP/EB.2/2018/5-B/Rev.1. <https://docs.wfp.org/api/documents/WFP-000099356/download/>.

⁷⁸ KPI 1: Overall progress in country strategic plan implementation. The targets for 2020 (80 percent), 2021 (90 percent), 2022 (90 percent) are higher than the 2019 baseline of 61 percent. The component indicators measure the achievements for outcomes and outputs while KPI 1 measures the percentage of countries that have achieved the component targets. The output indicators (% of outputs for which values are achieved or on track), for which the 2019 baseline is 52 percent, have 80 percent targets for 2020, 2021, 2022.

TABLE V.2: CATEGORY I MANAGEMENT KEY PERFORMANCE INDICATORS AND COMPONENTS				
Key performance indicator	2019 values*	2020 target	2021 target**	2022 target***
KPI 1: Overall progress in country strategic plan implementation	61% of country offices met targets	80% of country offices meet targets	90% of country offices meet targets	90% of country offices meet targets
Component indicator				
% of outcomes with implementation	85	70	70	70
% of outcomes for which values are achieved or on track	83	75	75	75
% of outputs with implementation	84	80	80	80
% of outputs for which values are achieved or on track	52	80	80	80
KPI 2: Effective emergency preparedness and response	1 out of 5 targets met	4 out of 5 targets met	5 out of 5 targets met	5 out of 5 targets met
Component indicator				
% of country offices that update or implement at least 80% of minimum preparedness actions	61	100	100	100
Number of training events in emergency response according to the Functional and Support Training for Emergency Response (FASTER) standard	3 events	4 events	4 events	4 events
Timeliness of the Immediate Response Account for Preparedness facility	13 days	5 days	5 days	5 days
Timeliness of the operational task force	360 hours	≤ 24 hours	≤ 24 hours	≤ 24 hours
Timeliness of the elaboration of the concept of operations by the country office	4 days	≤ 5 days	≤ 5 days	≤ 5 days
KPI 3: Overall achievement of management performance standards	59% of country offices met targets	80% of country offices meet targets	90% of country offices meet targets	90% of country offices meet targets
Component indicator				
Management: gender representation (see note)	39%	Office milestones	Office milestones	Office milestones
Management: number of outstanding audit recommendations	62	Fewer than previous year	Fewer than previous year	Fewer than previous year
Management: % of overdue internal audit recommendations	25	≤ 5	≤ 5	≤ 5
Programme: % of implemented evaluation recommendations (due for implementation)	95	100	100	100

TABLE V.2: CATEGORY I MANAGEMENT KEY PERFORMANCE INDICATORS AND COMPONENTS				
Key performance indicator	2019 values*	2020 target	2021 target**	2022 target***
Programme: % of outputs achieved within partnerships	93	90	90	90
Supply chain: % of post-delivery losses	0.43	< 2	< 2	< 2
Supply chain: % of tonnage uplifted by the agreed date	73	95	95	95
Supply chain: % of tonnage not reconciled	5	≤ 10	≤ 10	≤ 10
Budget and programming: % of all CSP expenditures against implementation plan	84	90	90	90
Human resources: Performance and competency enhancement (PACE) compliance rate (%)	74	100	100	100
Human resources: % of staff who have completed all mandatory trainings	75	100	85	85
Administration: % of internal controls in place and implemented in administration****	70	75	75	75
Administration: % of WFP fixed assets physically counted and verified	97	100	100	100
Finance: % of enhanced risk items in the financial dashboard	5	< 7	< 7	< 7
Information technology: % of compliance with information technology security standards	99	100	100	100
Security: % compliance with field security accountability framework standards	84	100	100	100
Resource mobilization, communication and reporting: % of needs-based plan funded in country operations	99	80	80	80
Resource mobilization, communication and reporting: % of favourable stories	66	70	70	70

Note. For gender representation, each country office has annual milestones and a target for 2021. The actual value for all country offices is presented as the average gender representation of all country offices and the annual performance report shows the number of country offices that achieved their milestones.

* For more information on the 2019 baseline, please consult Annex IV-A of the annual performance report for 2019: <https://docs.wfp.org/api/documents/WFP-0000115522/download/>.

** 2021 targets are based on the updated targets in the annual performance report for 2019: <https://docs.wfp.org/api/documents/WFP-0000115522/download/>.

*** 2022 targets have not been set yet and will be finalized in the new Strategic Plan. The values presented here are the existing 2021 targets.

**** The long-term target is 100% implementation of internal controls, which is planned based on gradual improvement year after year. The target for 2021 is 75%, given the gradual improvement from a baseline of 64% in 2018 and 70% in 2019. A KPI review exercise (KRE) is currently being conducted for all the component indicators. The KRE includes a thorough review of the definition, calculation formula, data source. This review will be completed in time for the APR 2020, where all the updated targets will be reported.

Category II key performance indicators

259. Category II KPIs have a more short-term perspective and measure progress against corporate priorities set by WFP's leadership,⁷⁹ multilateral arrangements, and externally governed commitments.
260. As illustrated in table V.3, the first cluster of indicators covers the United Nations system and coordination. The KPIs are unchanged since the management plan (2018–2020) and reflect WFP's continued external commitments. The second cluster covers executive management priorities and reflects established and emerging priorities of WFP's executive leadership.

TABLE V.3: CATEGORY II MANAGEMENT KEY PERFORMANCE INDICATORS AND COMPONENTS				
	Baseline	2019 values	2020 target	2021 target
United Nations system and coordination				
% of achievement of quadrennial comprehensive policy review commitments	100 (2016)	20	100	N/A*
% of UN SWAP 2.0 indicator targets achieved	93 (2016)	75	100	100
% of cluster user surveys that reach their satisfaction targets	100 (2017)	100	100	100
Executive thematic priorities				
% of employees completing mandatory training on harassment, sexual harassment and abuse of power and protection against sexual exploitation and abuse	73 (2016)	91	100	100
% of country offices with functioning complaint and feedback mechanisms	69 (2019)	66	85	85
% of WFP cash beneficiaries supported digitally	41 (2018)	71	80	80
% of country offices implementing environmental management systems	4 (2018)	Not reported**	20	30
% of contributions directed to the strategic outcome level or above	17 (2018)	Not reported	30	30

* The "% of achievement of quadrennial comprehensive policy review commitments" captured the policy recommendation of the Quadrennial Comprehensive Policy Review 2016–2019. The subsequent United Nations system policy guidance for the 2020–2023 quadrennial period is currently being prepared for General Assembly consideration. As a result, this metric is currently suspended pending approval of a new quadrennial comprehensive policy review, which is expected by the end of 2020 or early in 2021.

** The final two KPIs in table V.3 were developed for the management plan (2020–2022) using 2018 baseline values; values were not officially reported in 2019 for either indicator.

⁷⁹ First included in the management plan (2018–2020), the category II KPIs were approved by WFP senior management in October 2019 and include indicators for which targets were set in the revised CRF part II approved by the Board at its 2019 annual session. These indicators are reviewed annually and are subject to additions and alterations following the Executive Management Group meeting in August each year.

Section VI: Trust funds and special accounts

Overview

261. This section of the management plan (2021–2023) summarizes the resource requirements that may be funded through trust funds and the levels of activity in special accounts. It also describes the corporate services financing mechanism.

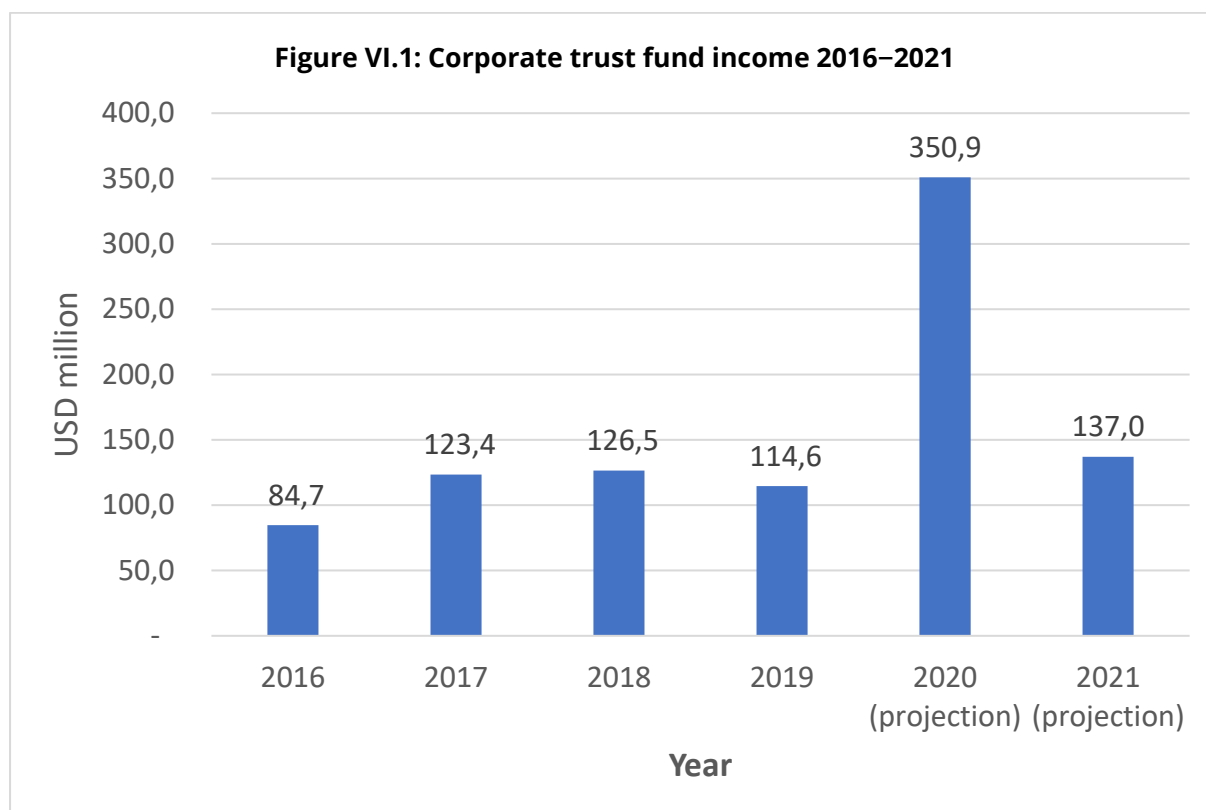
Trust funds

262. Trust funds are contributions whose purpose, scope and reporting requirements are outside WFP's regular operational programmes but are consistent with the policies, aims and activities of WFP. They are established by the Executive Director under Financial Regulation 5.1.

263. Under the IRM framework,⁸⁰ all country-level activities are accounted for as programme or service provision within a country's CSP framework. Consequently, from 2019 onwards, country-specific trust funds no longer exist. Trust funds for headquarters and regional levels continue to be used to enhance WFP's organizational capacity and effectiveness and its ability to work in specific thematic areas.

Trust fund income from 2016 to 2020

264. As illustrated in figure VI.1, trust fund income has fluctuated in recent years. The extraordinary increase in the 2020 projection is due to the creation of a trust fund related to the COVID-19 pandemic response that is valued at USD 214.5 million as of mid-August 2020.



⁸⁰ WFP/EB.2/2018/5-A/1.

265. Table VI.1 breaks down the trust fund income received for the period 2016–2020 by thematic area.

TABLE VI.1: TRUST FUND INCOME BY THEMATIC AREA, 2016–2020		
Thematic area	Total (USD million)	% of total
Emergency preparedness and response*	266.4	33.3
Government capacity strengthening	112.8	14.1
Nutrition	71.0	8.9
WFP capacity development	61.0	7.6
Climate change and disaster risk reduction	56.4	7.0
Supply chain	49.2	6.1
Food security	45.1	5.6
Other**	138.3	17.3
Total	800.2	100.0

* Includes the trust fund related to the COVID-19 pandemic response.

** Other thematic areas include WFP Capacity development, partnerships and advocacy, and information technology.

Trust funds in 2021

266. The 2021 forecasted income from trust funds is USD 137 million, a decrease of USD 213.9 million or 61 percent compared with the projected total for 2020. This decrease is attributable to the significant allocation received in 2020 related to the COVID-19 pandemic. At this time, the COVID-19-related trust fund is not foreseen to be operational in 2021. However, given the overall state of the pandemic, the trust fund could be extended accordingly.

267. Table VI.2 shows the projected movements of funds held in trust funds in 2021.

TABLE VI.2: PROJECTED MOVEMENTS OF FUNDS HELD IN TRUST FUNDS, 2021 <i>(USD million)</i>	
Balance brought forward at 1 January 2021	57.1
Trust fund income for the year	137.0
Planned trust fund expenditure	(151.9)
Balance carried forward at 31 December 2021	42.2

268. In 2021 trust funds at the headquarters and regional bureau levels will support the enhancement of WFP's organizational capacity and effectiveness through activities in areas that include climate change and disaster risk reduction, food security, government capacity strengthening, nutrition, supply chain, innovation (the Innovation Accelerator), school feeding and emergency preparedness and response.

269. Table VI.3 shows projections of trust fund income and expenditure figures for 2021 by thematic area.

TABLE VI.3: TRUST FUND INCOME PROJECTIONS VERSUS EXPENDITURE PLANS BY THEMATIC AREA, 2021 (USD million)		
Thematic area	Income projection	Expenditure plan
Climate change and disaster risk reduction	50.8	19.8
Food security	30.0	43.6
Government capacity strengthening	16.1	24.4
Nutrition	11.5	12.1
Supply chain	8.0	4.7
Innovation	6.2	5.0
School feeding	4.8	4.7
Emergency preparedness and response	4.2	5.9
Other	5.6	31.7
Total	137.0	151.9

Trust funds by thematic area

270. The following subsections describe a selection of trust funds in each thematic area.

Climate change and disaster risk reduction

271. The *Green Climate Fund trust fund (estimated income USD 39.1 million for multi-year projects, estimated expenditures USD 10.1 million)* enables WFP to receive funds from the Green Climate Fund (GCF), which is the largest multilateral funding instrument established under the United Nations Framework Convention on Climate Change. The trust fund supports developing countries in adapting to climate change and limiting or reducing their greenhouse gas emissions. WFP became an international “accredited entity” of the GCF in March 2016 and is eligible to submit project proposals on behalf of, and in close collaboration with, host governments. WFP activities that are funded by the GCF focus on climate change adaptation. These activities are aligned with WFP's climate change policy and the priorities outlined in national zero hunger strategic reviews and CSPs. GCF funds allow WFP to scale up innovative climate action in countries where livelihoods and food security are most affected by climate change.

272. The *hunger-related climate change trust fund (estimated income USD 2.1 million, estimated expenditures USD 4.5 million)* supports the development and implementation of normative guidance and training materials on climate and disaster risk reduction that allow governments and humanitarian actors to understand the impact of climate change on food security. It enables WFP to engage with partners on global policy processes and to implement the three pillars of WFP's climate change policy: capacity development; programme and policy support to governments; and scaling up of climate innovations.

273. The *Rural Resilience Initiative (R4) trust fund (estimated expenditures USD 1.2 million)* aims to help communities build resilience, incomes and well-being in the face of increasing climate variability and shocks. The trust fund receives multi-year resources to support the global expansion and mainstreaming of micro-insurance in WFP operations. At present, R4 supports vulnerable farmers and their families in seven countries and there are plans to expand it to 12 countries by 2022.

Food security

274. The *mobile food security monitoring (mVAM – mobile vulnerability analysis and mapping) initiative trust fund (estimated income USD 7.1 million, estimated expenditures USD 24.9 million)* was created to receive contributions from multiple donors for activities related to the collection and analysis of data on household food security using mobile phones. The purpose of the trust fund is to facilitate timely programme decisions by providing accurate food security information using the most appropriate tools and technologies. Activities that will continue in 2021 include near real-time monitoring through HungerMap Live⁸¹ in 60 countries; field monitoring support in tracking, collecting and analysing programme performance to maintain operational focus on results and generate data for outcome and impact analyses and evaluations; food security and nutrition assessments; analysis of high-resolution satellite imagery; and capacity development support.
275. The Rome-based agencies are collectively supporting the Secretary-General's call to hold a food systems summit in 2021. The summit will be a key contribution to the Decade of Action to deliver the Sustainable Development Goals (SDGs) by 2030 and provides an opportunity to emerge from the COVID-19 crisis with strengthened food systems to help the world achieve sustainable progress for all. The *Rome-based agencies food systems summit trust fund (estimated income USD 10 million, estimated expenditures USD 9.6 million)* was created to allow donor contributions to be received and directed towards the summit's costs, which include those of the special envoy secretariat in Nairobi and Rome, travel and the functioning of an advisory group, support for a high-level scientific group, as well as expenditures related to meetings and the event's organization.
276. The *Sahel resilience scale-up trust fund (estimated income USD 2.8 million, estimated expenditures USD 2.8 million)* guarantees that the Regional Bureau in Dakar has the capacity and resources to successfully support the scale-up of resilience work, which has been defined as one of WFP's global priorities. The regional bureau is playing a substantial role in supporting, catalysing and scaling-up integrated resilience in the Sahel region, which presents a unique opportunity for WFP to display its capacity to conduct large-scale resilience operations, generate transformative impact and position itself as a major actor along the humanitarian–development–peace nexus.

Government capacity strengthening

277. The *African Risk Capacity (ARC) trust fund (estimated income USD 10 million, estimated expenditures USD 14.6 million)* is designed to support the strengthening and improvement of the capacities of African governments in planning and preparing for and responding to extreme weather events and natural disasters such as droughts, floods and cyclones. The intergovernmental nature of the trust fund allows countries to work together as a group, managing risk and securing funds from donors and the international risk market in a financially efficient manner. Pre-approved contingency plans help countries to improve the predictability and speed of their responses to natural disasters by effectively linking financing with early warning systems and contingency planning.
278. Resilience building is growing in global importance, as reflected in the 2030 Agenda for Sustainable Development, SDGs 2 and 17, the humanitarian–development–peace nexus and the underlying need for layered and integrated partnerships. The *trust fund on Building Resilience to Recurrent Crisis: Strengthening Capacities for Asset Creation (FFA) Programming and Partnerships Initiative (estimated income USD 930,000, estimated expenditures USD 4.8 million)* contributes to filling identified gaps by fostering and strengthening WFP's capacity to deliver

⁸¹ <https://hungermap.wfp.org>.

and support government-led resilience building programmes in a variety of contexts, together with other partners. The approaches covered by the fund ensure that resilience programmes are robust and community and people-centred and that interventions are complementary and integrated so that they achieve sustained food and nutrition security and strengthen the resilience of communities and individuals facing recurring risks and shocks and governments responding to the needs of their populations.

Nutrition

279. The *micronutrient initiative trust fund (estimated income USD 1.7 million, estimated expenditures USD 3.7 million)* was established to support the implementation of WFP's nutrition capacity strengthening plan. The multi-donor trust fund focuses on improving the quality and coverage of WFP's nutrition programmes globally. The fund is directed at strengthening partnerships and developing national capacities, conducting nutrient gap analyses and improving the evidence base for healthy foods. In 2021, activities will include life-saving nutritional support that is maintained in the era of the COVID-19 crisis, a global nutrition digitalization road map operationalized through the scale-up of digital nutrition tools, Fill the Nutrient Gap (FNG) analysis and the development of diet tools and a global action plan on child wasting, among others.
280. The *Joint United Nations Programme on HIV/AIDS (UNAIDS) trust fund (estimated income USD 3.3 million, estimated expenditures USD 3.1 million)* was established to receive and manage core funds received from the joint programme of United Nations agency co-sponsors and the UNAIDS Secretariat for responding to the global HIV/AIDS health crisis. The trust fund ensures that a comprehensive nutrition strategy is in place to govern the implementation of activities at the global, regional and country levels in line with the UNAIDS strategy and "fast-track" targets, the SDGs and within the thematic areas of the UNAIDS division of labour, of which WFP leads those on HIV in emergencies and HIV-sensitive social protection.
281. The *DSM micronutrient trust fund (estimated income USD 2.1 million, estimated expenditures USD 2.1 million)* stems from the successful partnership between WFP and the global science-based company Royal DSM, which has the aim of increasing attention to nutrition throughout WFP's programmes. A renewed partnership covers the period from January 2019 to December 2021 and has been expanded to include the mainstreaming of rice fortification for strategically-high-rice-consumption countries, generating significant regional impact and the development of a food and nutrition retail strategy that promotes the consumption of nutritious diets.

Supply chain

282. In 2021, the Supply Chain Division in partnership with the Takeda Pharmaceutical Company will launch a new trust fund dedicated to the *Health Systems Supply Chain Strengthening project (estimated income USD 2.2 million, estimated expenditures USD 2.3 million)*. Through this project, WFP will aim to enhance the resilience of in-country public health supply chains and thus increase the effectiveness of responses to health shocks and reduce their impact on universal health care. The multi-year project will be implemented provisionally in four countries in two regions in Africa.
283. The *food quality management system trust fund (estimated income USD 1.1 million, estimated expenditures USD 1.2 million)* is used for the leveraging of top-level expertise to assist WFP in enhancing food safety and quality throughout its operations. The trust fund will complement the core activities of the food safety and quality special account by focusing on the technical support and expertise available through private partners. In 2021 it will

continue to work on the harmonization of specialized nutritious food products and specifications as well as research and development on packaging and shelf-life.

Innovation

284. The *Innovation Accelerator trust fund (estimated income USD 5.0 million, estimated expenditures USD 5.0 million)* supports innovations emanating from global operations. It was created to support WFP in delivering on its mandate to end hunger. The accelerator works by identifying, nurturing and scaling-up promising innovations; guiding and supporting innovators and external start-ups by providing funding, experts and access to relevant networks; supporting WFP in adopting new technologies and solutions; and supporting other organizations in working more effectively and efficiently by leveraging innovations.⁸²

School feeding

285. The *school feeding trust fund (estimated income USD 3.9 million, estimated expenditures USD 4.7 million)* was established to support strategic global school feeding activities and recently launched a new ten-year school feeding strategy. The trust fund channels contributions from both public and private sector donors. In 2021 the trust fund is expected to support most of the cutting-edge initiatives presented in the new strategy. It will help develop regional school feeding implementation plans, establish a new international school feeding research consortium, carry out various evaluations of WFP's work, provide technical support to country offices and governments and roll out a suite of digital school feeding solutions.

Emergency preparedness and response

286. The *emergency preparedness and response trust fund (estimated income USD 3.4 million, estimated expenditures USD 5.9 million)* is used to promote preparedness actions that are focused on reinforcing existing tools through investments in human capacity, early warning and WFP's internal processes and systems; strengthening capacities through support for governments and national social protection mechanisms; and expanding and consolidating partnerships. The priority in 2021 will be to support WFP's capacity to meet the growing need for emergency response by enhancing preparedness based on integrated risk analysis and improved systems and tools, adequate surge capacity at the global level and strong leadership in preparedness activities, early action and response.

Special accounts

287. Special accounts⁸³ are established by the Executive Director under Financial Regulation 5.1 with a view to enabling WFP to provide, on a no-profit basis, business services and support activities that do not fall within its country strategic plans.

288. Special accounts are the most suitable mechanism for funding WFP's management of organizational service provision, both for its own offices and units and for other United Nations agencies and the humanitarian community. The Secretariat separates the provision of services into two streams: corporate services, which are procured centrally by WFP with costs recovered locally, including through fees for services and a repayment

⁸² A "WFP Innovation Fund" special account was established to provide a means of integrated financial management allowing WFP to accept contributions to cover for services provided by the WFP Innovation Accelerator and external innovations provided as a grant or procurement contract.

⁸³ A special account may be established by the Executive Director for purposes consistent with the policies, aims and activities of WFP, as indicated by Financial Regulation 5.1. Special accounts are used to manage special contributions or funds earmarked for programme, corporate or cost-recovery purposes or to support long-term activities.

schedule that ensures full cost recovery; and business services that would otherwise be sourced externally at greater cost, which are provided for internal purposes and to partners, with costs recovered on the basis of usage.

289. The income of special accounts for 2021 is estimated at USD 284.1 million, including all income from sales of services and cost recoveries. Expenditure is estimated to reach USD 312.8 million.

Balance brought forward at 1 January 2021	127.6
Special account income for the year	284.1
Planned special account expenditure	(312.8)
Balance carried forward at 31 December 2021	98.9

The corporate services financing mechanism

290. The corporate services financing mechanism⁸⁴ adopted in 2014 enables WFP to provide services economically and efficiently through three mechanisms: the Fleet Centre (formerly the Global Vehicle Leasing Programme), the Capital Budgeting Facility (CBF) and fee-for-service activities. These services are managed through special accounts. The current ceilings for the three mechanisms total USD 82.0 million.
291. Table VI.5 shows the estimated levels of activity in special accounts for corporate service financing mechanisms, with advance financing ceilings and estimated expenditures in 2021.

	Advance financing ceiling	Estimated expenditures	% of total expenditures
Fleet Centre	15.0	29.6	28
Capital Budgeting Facility			
– Improved premises		11.7	
Total Capital Budgeting Facility	47.0	11.7	11
Fee-for-service activities			
– IT services		42.3	
– Security		20.5	
Total fee-for-service activities	20.0	62.8	60
Total	82.0	104.1	100

Fleet Centre

292. The Fleet Centre provides fleet services to all WFP offices and operations. These services include tools, systems and support for fleet assessment and management; procurement and deployment of light and armoured passenger vehicles, adapted for optimal performance, cost-effectiveness and safety in each operational context; procurement and

⁸⁴ WFP/EB.A/2014/6-D/1.

installation of vehicle accessories and safety equipment; and driver training for WFP and humanitarian partners. Fleet Centre operations are funded through a special account. The corporate financing mechanism will fund capital costs, which are subsequently recovered through vehicle leasing fees charged to each project. This financing mechanism enables WFP to optimize procurement through the bulk purchasing of vehicles while ensuring that vehicle costs for country offices are aligned with funding, vehicle usage and programme cycles.

293. The projected overall expenditure for 2021 is USD 28.8 million and mainly consists of WFP offices' vehicle requirements with costs recovered from leasing fees included in country portfolio budgets. The total volume of expenditures may exceed the Fleet Centre's advance ceiling of USD 15 million because recoveries made during the year ensure that the balance of advances outstanding (projected at USD 10.2 million in 2021) at any one time does not exceed the ceiling.
294. The Fleet Centre also manages the self-insurance special account (estimated expenditures USD 800,000), which provides comprehensive insurance coverage for WFP's light and armoured vehicles.

Capital Budgeting Facility

295. The CBF was established in the management plan (2014–2016). It is a revolving facility that enables WFP to provide advances for multi-year projects and to receive repayments from country portfolio budgets or other funding sources over agreed time periods.
296. CBF allocations are approved by the Strategic Resource Allocation Committee in response to applications from interested WFP units. Use of the CBF is conditional on the inclusion of a clear, viable repayment plan in the allocation request. An investment of USD 7 million for premises in Afghanistan, which includes office premises as well as residence quarters, is expected in 2021. An investment of USD 4.7 million for the Uganda country office is also anticipated. These CBF advances will be progressively recovered in subsequent years through savings arising from reduced rental payments.
297. No increase in the CBF ceiling is required at this time.

Fee-for-service activities

298. The fee-for-service mechanism can provide advances of up to USD 20 million for information technology (IT) services and staff security. The volume of advances transacted each year may exceed the amount of the ceiling, but the recoveries made during the year ensure that the balance of advances outstanding at any time does not exceed the ceiling.
299. In 2013, WFP implemented a per capita cost recovery model for recurring corporate operational IT services, allowing funding to be provided up front, with fund recovery managed centrally. The main activities included in this model are the provision of the basic IT infrastructure that is essential in all WFP offices; the maintenance of WFP's global connectivity via satellite and terrestrial links; the hosting of the United Nations International Computing Centre by WFP; the development and acquisition of common software and licenses for WFP's corporate IT services such as SAP and Microsoft; and the use of the PasPort application for field staff payroll.

300. Per capita activity is managed in the special account for field-based IT recoveries. For 2021, expenditures are projected at USD 42.3 million. Funding of IT per capita for country office staff is mostly provided through the PSA budget technical adjustment, with the largest country offices expected to contribute to connectivity and IT infrastructure costs. Recoveries for other offices (e.g. headquarters) are made directly from the units in which staff are placed.
301. The special account for security, including the security emergency fund, covers the costs of security and safety equipment and training when funding through country portfolio budgets is insufficient. The special account provides funding for the deployment of staff to provide advice, guidance and technical assistance relating to best practices in security risk management. Staff members are located at headquarters and in country offices and are deployed as surge support in emergency situations. The security emergency fund also enables country offices to comply with minimum operating security standards, enhance facilities and purchase telecommunications equipment. As agreed with the Executive Board in 2016, funding for security is provided through the PSA technical adjustment and from a charge included in the standard position costs to cover expenses that cannot be funded by operations, especially in small country offices.

Business services

302. Other special accounts provide business services in WFP and for partners. The estimated level of expenditure in these special accounts in 2021 is USD 220.4 million. The most notable special accounts include those discussed below.

Global Commodity Management Facility (GCMF)

(estimated income USD 3.2 million, estimated expenditures USD 3.1 million)

303. The GCMF is a strategic financing mechanism through which WFP purchases food commodities in advance of the confirmation of contributions with the objectives of reducing delivery lead times, shortening emergency response times, purchasing food when market conditions are favourable and increasing local and regional purchases, including from smallholder farmers, where and when possible. The target of purchasing 40–50 percent of the total volume of food handled by WFP in a given year through the GCMF is driven by the country offices' projected funded demand. Over the years performance has improved, and country offices purchasing from the GCMF currently receive their food in an average of 32 days. More country offices will benefit from GCMF efficiency gains next year, which will be primarily due to the geographic expansion of the facility.

**United Nations Humanitarian Response Depot special account
(estimated income USD 57.7 million, estimated expenditures USD 60.7 million)**

304. The United Nations Humanitarian Response Depot network is operated by WFP and consists of six hubs at strategic locations around the world. It facilitates preparedness for and response to emergencies by supporting strategic stockpiling by United Nations, international, government and non-governmental organizations. The network also holds stocks of emergency relief goods such as medical kits, shelter items, ready-to-use supplementary foods, IT equipment and other assets, all designed to support relief organizations in responding to emergencies. One of the main outcomes expected in 2021 is the repositioning of the network within WFP supply chain integrated service provision.

**Self-insurance special account
(estimated income USD 29 million, estimated expenditures USD 30 million)**

305. The self-insurance special account, established by the Committee on Food Aid Policies and Programmes in 1993, enables WFP to cover risks associated with food commodity loss either through a combination of risk retention or transfer mechanisms. The Secretariat retains significant self-insurance, which enables WFP to negotiate premiums significantly below market levels, provide insurance coverage in locations where commercial insurance is difficult to get and provide coverage for those losses that are traditionally not covered by commercial insurance. This allows the Secretariat to minimize the negative economic effects of food losses on activities.

**Aviation special account
(estimated income USD 21.2 million, estimated expenditures USD 23.9 million)**

306. The aviation special account is the core funding source for various aviation activities including the promotion of a safety culture, support for WFP's safety structures and ensuring compliance with standards through an effective quality management system for all aviation operations. It serves as a funding mechanism that pays for WFP Aviation's administrative and management structure and provides bridging finance so that WFP can maintain the preferential terms and conditions granted by its contractors while awaiting receipt of funds.

307. Through its activities in 2020–2022, the Aviation Safety Unit will aim to maintain aviation-related risks at a level that is as "low as reasonably practicable". In so doing, it will continue to categorize the safety performance of contracted air operators and evaluate the safety level of each aviation field office to ensure operational safety.

**Emerging Donor Matching Fund
(estimated income USD 10.0 million, estimated expenditures USD 12.8 million)**

308. The Emerging Donor Matching Fund (EDMF) provides resources for "twinning", i.e. cash to cover the operational and support costs associated with contributions from eligible countries that cannot provide the funds to cover such costs, thereby enabling them to achieve full cost recovery. The fund promotes three objectives: to maximize the volume of resources to meet beneficiary needs; to promote national ownership and leadership at the country level by providing incentives for the mobilization of domestic resources; and to support governments in implementing the SDGs through the promotion of technical cooperation and capacity strengthening initiatives. The EDMF will be increasingly used at the country level in 2021.

***Global surge capacity in emergencies special account
(estimated expenditures USD 10 million)***

309. With the growing number, complexity, scale and protracted nature of emergency operations, the Emergency Operations Division developed a comprehensive global surge capacity corporate project to enable the rapid deployment of headquarters-based staff and assets to emergency locations. The project will allow the right people to be deployed at the right time through flexible processes with dedicated resources available to avoid delays. As the leading actor in emergency response, WFP will ensure that the funding through this special account is readily available even prior to the onset of an emergency to mitigate any potential delays in deploying personnel that might undermine the speed and efficacy of WFP's emergency response.

***Information technology special account
(estimated income USD 10.6 million, estimated expenditures USD 10.6 million)***

310. The information technology special account was established to ensure continuous support to WFP divisions and offices for the development, implementation and maintenance of internal IT projects and applications. The special account facility reduces the effort required from the requesting division or office to administer funding, facilitates cost recovery for IT efforts and provides transparency on all costs associated with the many development projects and applications. In 2021 it is expected that more new products will be requested and processed through the IT special account as part of WFP's digital transformation and modernization.

***FITTEST special account
(estimated income USD 12 million, estimated expenditures USD 12 million)***

311. The Fast Information Technology and Telecommunications Emergency Support Team (FITTEST) is the IT emergency response capacity of WFP. FITTEST is a team of IT, telecommunications and electrical specialists that provide life-saving IT connections and solutions for maintaining IT infrastructure when the humanitarian community is called to respond to emergencies. The special account is a self-financing model used to cover the operational and personnel costs of the team. It serves as a tool for cost recovery on activities, including equipment sales and the provision of support for WFP and other United Nations agencies.

312. Other special accounts include the following:

- The special account for *local staff insurance (estimated income USD 12 million, estimated expenditures USD 10.8 million)* was established for insurance premiums and other related costs associated with the health insurance policy for service contract (SC) and special service agreement (SSA) holders in field offices. When WFP took over the management of health insurance policies from FAO, this account was expanded to provide coverage to all categories of WFP employees. The account receives contributions collected from insured participants and any applicable rebates and favourable returns from the risk underwriter in accordance with the terms of the policy. It is used to fund all self-insured benefits of covered employees and dependents and is a placeholder for reserves to ensure the long-term sustainability of the insurance plans by absorbing and mitigating cost fluctuations.

- The *private partnerships and fundraising (PPF) individual giving special account* (estimated income USD 18.2 million, estimated expenditures USD 9.6 million) was established to strategically manage and invest the portion of contributions retained from individual donors that covers fundraising-activity-related costs and the administrative and operational management of loans from the Capital Budgeting Facility. In accordance with WFP's PPF strategy,⁸⁵ WFP will invest in the development of a significant, sustainable stream of flexible income through the creation of a digital-led fundraising strategy that engages people worldwide. Individual giving is a large and growing source of funds that are often given flexibly and can therefore be used by WFP to meet its greatest needs.
- The *food safety and quality special account* (estimated income USD 4.7 million, estimated expenditures USD 6.1 million) aims to secure funding to address critical gaps in supplier food safety management, for training and knowledge, for the systematic implementation of core activities, to enhance WFP's functional capacity and to invest in IT systems that support food safety and quality assurance activities. The account facilitates transparent and timely cost recovery in respect of the services provided by the Food Safety and Quality Assurance Unit. The unit provides support for a myriad of operations and activities, ranging from emergencies to capacity strengthening, from oversight to support in local production and engaging in dialogue with governments on regulations and standards.
- In line with the global goal of attaining zero hunger by 2030, the *WFP innovation fund* (estimated income USD 3.6 million, estimated expenditures USD 5.1 million) special account was established as a strategic tool for facilitating the identification, nurturing and scale-up of solutions to hunger that have high potential worldwide by providing innovators, entrepreneurs, start-up companies and non-governmental organizations with financial support and access to a network of experts.

⁸⁵ Decisions and recommendations of the 2019 second regular session of the Executive Board ([WFP/EB.2/2019/12](#)) and private-sector partnerships and fundraising strategy (2020–2025) ([WFP/EB.2/2019/4-A/Rev.1](#)).

ANNEX I

The 2021 programme support and administrative budget proposal

1. This annex complements section IV on the PSA budget and outlines the process used in preparing the 2021 PSA budget proposal.
2. The tables in this annex provide a comparison of budgets for the most recent complete calendar year (actual expenditures), the current year (estimated expenditures) and next year (projected expenditures). The figures are presented by geographical location – WFP country offices, regional bureaux, headquarters and global offices, and central appropriations.

The budget review

3. As described in paragraphs 162–163 of the management plan (2021–2023), the 2021 budget process began with a corporate prioritization exercise. Departments were requested to put forward a zero-growth budget in May 2020. Subsequent guidance outlined a 50 percent reduction of the 2020 travel and training budgets that will be reallocated towards other internal priorities in 2021.
4. The 2021 PSA budget has been increased by USD 19.9 million (5 percent) compared with 2020. A portion of the increase in funding (USD 5.9 million) will be directed towards essential requirements for central appropriations and technical adjustments for the costs of centralized services such as ICT and UNDSS-related security costs as well as the establishment of the data protection function and the Office of the Assistant Executive Director for Workplace Culture. The remaining increase in funding (USD 15 million) will be allocated entirely to corporate priority areas such as the oversight, emergency support and programme and policy development functions. The additional PSA budget allocation addresses systemic shortfalls in headquarters support services such as emergency support-related activities and core functions within the Programme and Policy Development Department which have consistently relied on extra-budgetary resources in recent years.
5. The bottom-up strategic budgeting exercise will be conducted over the course of 2020 and early 2021 with the objective of informing the design of a more robust PSA budget structure for inclusion in the management plan for 2022-2024.
6. The staff positions proposed in the PSA budget are costed using standard rates. The rates are calculated each year to reflect the actual costs of employing a staff member at the grade and in the location concerned; projected exchange rates for euro-based expenditure for Rome-based staff; and provisions for staff benefits and other staff-related allowances. The standard position costs calculated for 2021 resulted in a decrease of USD 1.0 million to the baseline salary cost compared with 2020.

Organizational structure of the Secretariat

7. The organizational structure of the Secretariat is described in paragraphs 217–222 of the management plan (2021-2023).

The 2021 PSA budget proposal by organizational level

8. Table A.I.1 presents the numbers and costs of positions and other staff costs by organizational level – country office, regional bureau, headquarters and global offices, and central appropriations – with actual figures for 2019, estimates for 2020 and projections for 2021.

TABLE A.I.1: PSA BUDGET BY ORGANIZATIONAL LEVEL																					
	2019 expenditures							2020 estimates							2021 projections						
	Post counts				Total costs (USD million)			Post counts				Total costs (USD million)			Post counts				Total costs (USD million)		
	Professional	General Service	National	Total posts	Staff costs	Other costs	Total cost	Professional	General Service	National	Total posts	Staff costs	Other cost	Total cost	Professional	General Service	National	Total posts	Staff costs	Other cost	Total cost
Country offices	105		345	450	27.9	55.4	83.3	77	0	345	422	23.8	74.3	98.1	77	0	345	422	24.6	78.8	103.4
Regional bureaux	200		270	470	42.9	28.5	71.4	216	0	309	525	49.8	30.8	80.6	219	0	312	531	50.5	31.3	81.8
Headquarters and global offices	561	377	3	940	142.0	72.0	214.0	605	380	6	991	162.5	65.6	228.1	652	388	59	1 098	170.1	71.6	241.7
Central appropriations	3	2		5	0.9	15.1	16.0	3	2	0	5	0.9	15.9	16.7	3	2	0	5	0.9	15.6	16.5
Total	868	378	618	1 864	213.7	171.1	384.8	902	381	660	1 943	237.0	186.6	423.6	951	389	716	2 056	246.1	197.3	443.5

Country offices

9. As in previous years, no breakdown by individual country office is provided.
10. Country offices ensure that front-line assistance is provided to beneficiaries and that corporate priorities are implemented at the country level. Their main functions are to:
 - ensure that WFP's country-level activities are aligned with and complement national and United Nations strategies, plans and programmes;
 - design and implement country strategic plans in accordance with WFP's policies, the corporate strategic plan and United Nations sustainable development cooperation frameworks;
 - monitor and report on programme results, in line with the WFP Revised Corporate Results Framework (2017–2021);
 - develop partnerships with national authorities, United Nations agencies, non-governmental organizations, civil society groups, donors and the private sector with a view to maximizing programme effectiveness;
 - ensure implementation of the country office gender action plan, in line with WFP's Gender Policy and the regional gender strategy;
 - ensure implementation of WFP's evaluation policy and strategy;
 - ensure accountability with regard to first line risk management and operational oversight responsibilities, including the management of country-level physical, financial and human resources, and staff safety and security, and;
 - ensure implementation of other corporate initiatives and new tools, as appropriate.
11. A PSA allocation is made to each of WFP's country offices to provide funds for country director positions, with additional allocations for national staff and operating costs.

Regional bureaux

12. The regional bureaux directly support country offices and call on headquarters for additional support as needed. They are the first line of support for country offices in implementing strategies and policies at the operational level while ensuring management effectiveness, operational oversight and coherence at the regional and country levels. Their main current functions are to:
 - provide policy support and strategic direction for WFP's operations;
 - lead WFP's strategic positioning in specific regions by engaging with partners at the regional level and promoting best practices;
 - deliver strategic and technical support and oversee quality standards;
 - formulate and disseminate best practice and lessons learned throughout the region;
 - coordinate the scheduling, preparation and submission of country strategic plans;
 - ensure the substantive and presentational quality of country strategic plans, supporting country offices across the programme review and approval process;
 - facilitate sharing of technical resources so that country offices have the required operational capacities;

- lead development and implementation of the regional gender implementation strategy in line with WFP's Gender Policy and Gender Action Plan (WFP/EB.2/2018/6-A/1/Rev.1);
 - ensure implementation of the provisions of WFP's evaluation policy and strategy;
 - ensure effective emergency preparedness and response by monitoring early warning indicators and maintaining an adequate level of emergency preparedness in the region;
 - ensure effectiveness and efficiency in Level 2 emergency responses through coherent utilization of regional resources;
 - ensure effectiveness and efficiency in Level 3 emergency responses by providing operational guidance and regional back-up; and
 - monitor overall country office performance and serve as the second line of defence in the oversight of country office management and budgetary matters, including the monitoring of risks and compliance with rules and regulations.
13. Table A.I.2 shows the distribution of PSA posts and costs by regional bureau, with actual figures for 2019, estimates for 2020 and projections for 2021. The "total posts" columns include international professional staff and national staff. The "total costs" columns present the totals of all staff and non-staff costs in USD million. Tables in annex II provide a further breakdown of the 2021 PSA budget.
14. There is a slight increase in the projected total costs for regional bureaux for 2021 compared with 2020. As noted in paragraph 4, the proposed 2021 PSA budget represents an increase of USD 19.9 million compared with 2020. It is estimated that nearly 42 percent of this increase will be allocated for increasing capacity at the regional bureau level which includes outposted headquarters positions for emergency support, programme and policy development, and information technology-related functions.

TABLE A.I.2: DISTRIBUTION OF PSA POSTS AND COSTS BY REGIONAL BUREAU, 2019-2021

	2019 expenditures							2020 estimates							2021 projections						
	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)
RBB – Asia and the Pacific	33	0	35	68	7.0	5.8	12.7	33	0	52	85	7.7	6.2	13.9	32	0	50	82	7.5	6.2	13.7
RBC – Middle East, North Africa, Eastern Europe and Central Asia	46	0	48	94	9.9	3.4	13.3	50	0	45	95	11.2	3.7	14.9	51	0	53	104	11.2	3.7	14.9
RBD – West Africa	37	0	51	88	8.1	4.9	12.9	42	0	66	108	9.9	5.9	15.8	44	0	66	110	10.4	6.0	16.4
RBJ – Southern Africa	25	0	49	74	5.3	5.7	11.1	27	0	52	79	6.2	5.7	11.9	27	0	56	83	6.2	5.7	12.0
RBN – East Africa	37	0	48	85	7.8	4.7	12.5	38	0	51	89	8.7	5.2	13.9	40	0	50	90	9.1	5.2	14.4
RBP – Latin America and the Caribbean	23	0	39	62	4.9	4.1	8.9	27	0	43	69	6.1	4.2	10.3	26	0	37	63	6.1	4.5	10.5
Total regional bureaux	200	0	270	470	42.9	28.5	71.4	216	0	309	525	49.8	30.8	80.6	219	0	312	531	50.5	31.3	81.8

Headquarters

15. Table A.I.3 shows the distribution of PSA-funded staff posts and other costs for the provision of programme support to WFP's headquarters, global offices, and central appropriations – with actual figures for 2019, estimates for 2020 and projections for 2021. The “total posts” columns include international professional staff and national staff. The “total cost” column includes staff and non-staff costs. Tables in annex II provide a further breakdown of the 2021 PSA budget.
16. Budget increases at headquarters occur within the emergency support, programme and policy development, and oversight functions. A number of staff posts in 2021 – primarily at the P-4 and P-3 level – will be mainstreamed in the PSA budget to enable the organization to implement and fulfil its policy and operational requirements in the Emergency Operations, Nutrition and Programme – Humanitarian and Development Divisions. The Office of Evaluation and the Office of the Ombudsman's budgets will increase to accommodate additional staff posts and the Ethics Office, Legal Office and Inspector General and Oversight Office will receive additional budget allocations for training activities.

TABLE A.I.3: DISTRIBUTION OF PSA POSTS AND COSTS BY GLOBAL OFFICE, 2019-2021

	2019 expenditures							2020 estimates							2021 projections						
	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)
Total headquarters, global offices and central appropriations	564	378	3	945	142.9	87.1	230.1	608	381	6	996	163.4	81.5	244.8	655	389	59	1 103	171.1	87.2	258.2
Total headquarters and global offices	561	376.5	3	940	142.0	72.0	214.0	605	380	6	991	162.5	65.6	228.1	652	388	59	1 098	170.2	71.5	241.7
Chief of Staff	11	14	0	25	4.1	2.7	6.8	15	13	0	28	5.4	1.9	7.3	16	13	0	29	5.5	2.2	7.7
Office of the Executive Director	10	8		18	3.5	2.3	5.8	11	10	0	21	4.0	1.4	5.5	12	10	0	22	4.2	1.7	5.9
Operations Management Support Office	1	6		7	0.6	0.4	1.0	4	3	0	7	1.3	0.5	1.8	4	3	0	7	1.3	0.5	1.8
Deputy Executive Director	91	96	0	187	26.3	10.4	36.6	99	98	0	197	29.7	10.2	39.9	108	99	8	215	31.2	13.3	44.5
Deputy Executive Director	4	3		7	1.2	0.5	1.6	3	3	0	6	1.1	0.6	1.7	3	3	0	6	1.2	0.5	1.7
Emergency Operations Division	12	3		15	2.6	2.6	5.1	23	2	0	25	5.0	4.5	9.5	32	3	8	43	6.7	5.3	12.0
Executive Board Secretariat	12	15		27	3.8	3.1	6.9	12	15	0	27	3.9	2.2	6.1	12	15	0	27	3.9	2.2	6.0
Security Division	4	32		36	2.8	1.2	4.0	4	35	0	39	3.6	0.7	4.3	4	35	0	39	3.6	0.7	4.2
Senior Director of Operations	2	1		3	0.6	0.2	0.8	2	1	0	3	0.6	0.2	0.8	2	1	0	3	0.6	0.2	0.8

TABLE A.I.3: DISTRIBUTION OF PSA POSTS AND COSTS BY GLOBAL OFFICE, 2019-2021

	2019 expenditures							2020 estimates							2021 projections						
	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)
Supply Chain Operations Division	57	42		99	15.4	2.8	18.2	55	42	0	97	15.4	2.1	17.5	55	42	0	97	15.2	4.5	19.8
Executive Director	95	22	0	117	18.2	8.6	26.8	112	25	0	137	24.5	9.4	33.9	115	25	0	140	25.0	12.5	37.5
Ethics Office	4	2		6	0.9	1.0	1.9	4	2	0	6	1.1	0.7	1.8	4	2	0	6	1.1	0.8	1.9
Inspector General and Oversight Office	40	6		46	8.0	2.0	10.1	46	9	0	55	9.9	2.5	12.4	54	9	0	63	11.1	3.6	14.6
Legal Office	24	7		31	4.1	0.6	4.7	26	7	0	33	5.6	0.6	6.1	29	7	0	36	5.9	0.5	6.5
Office of Evaluation	24	5		28.5	4.3	4.7	9.0	33	5	0	38	7.0	5.2	12.2	34	5	0	39	7.3	5.5	12.7
Office of the Ombudsman	3	2		5	0.8	0.3	1.1	3	2	0	5	0.9	0.5	1.4	5	2	0	7	1.3	0.5	1.8
Partnerships & Advocacy Department	113	55	3	171	27.4	17.1	44.5	117	57	6	180	30.5	13.8	44.3	118	57	5	180	30.1	13.9	44.0
Berlin Office	3	1		4	0.8	0.4	1.1	4	1	0	5	0.9	0.4	1.3	4	1	0	5	0.9	0.4	1.3
Brussels Office	6	6		12	1.8	0.9	2.7	6	6	0	12	1.9	0.6	2.5	6	6	0	12	1.9	0.6	2.5
Communication, Advocacy and Marketing Division	27	13		40	6.7	3.8	10.5	26	13	0	39	6.9	3.5	10.4	27	13	0	40	6.7	3.6	10.3
Geneva Office	3	2		5	1.0	0.5	1.4	3	2	0	5	1.0	0.5	1.4	3	2	0	5	1.0	0.5	1.4
Paris Office	1			1	0.2	0.1	0.3	1	0	0	1	0.2	0.1	0.3							
Partnerships & Advocacy	3	3		6	0.9	0.6	1.6	3	3	0	6	1.1	0.5	1.6	3	3	0	6	1.1	0.5	1.6

TABLE A.I.3: DISTRIBUTION OF PSA POSTS AND COSTS BY GLOBAL OFFICE, 2019-2021

	2019 expenditures							2020 estimates							2021 projections						
	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)
Private Partnerships & Fundraising Division	23	4	1	28	4.1	2.5	6.6	23	4	1	28	4.5	2.4	6.9	23	4	1	28	4.5	2.4	6.9
Public Partnerships & Resourcing Division	18	12		30	4.7	2.0	6.7	22	15	0	37	6.0	1.6	7.6	23	15	0	38	6.1	1.7	7.8
Rome-based Agencies & CFS	3	1		4	0.8	0.3	1.1	3	1	0	4	0.9	0.2	1.1	3	1	0	4	0.8	0.2	1.1
Seoul Office	1			1	0.3	0.6	0.9	1	0	5	6	0.2	0.6	0.8	1	0	4	5	0.3	0.6	0.9
Strategic Partnerships Division	2		2	4	0.6	1.3	1.9	2	0	0	2	0.6	0.2	0.8	2	0	0	2	0.6	0.2	0.9
Tokyo Office	3	3		6	1.0	0.5	1.4	3	3	0	6	0.9	0.5	1.4	3	3	0	6	0.9	0.5	1.4
United Arab Emirates Office	4			4	0.8	0.8	1.6	4	0	0	4	0.9	0.8	1.6	4	0	0	4	0.9	0.8	1.6
UN System, AU & Multilateral Engagement (New York Office)	7	3		10	1.6	1.2	2.8	7	3	0	10	1.9	1.1	3.0	7	3	0	10	1.9	1.1	3.0
Washington Office	9	7		16	2.2	1.7	3.9	9	7	0	16	2.5	0.9	3.4	9	7	0	16	2.4	0.9	3.4
Programme & Policy Development Department	65	20	0	85	16.1	4.0	20.1	71	22	0	93	18.4	7.6	26.0	88	24	0	112	21.8	8.8	30.6
Cash-Based Transfers	1	1		2	0.5	0.3	0.7	6	1	0	7	1.6	0.1	1.6	6	1	0	7	1.5	0.6	2.1
Gender Office	5	1		6	1.2	0.5	1.7	5	1	0	6	1.2	0.5	1.7	5	1	0	6	1.2	0.5	1.7

TABLE A.I.3: DISTRIBUTION OF PSA POSTS AND COSTS BY GLOBAL OFFICE, 2019-2021

	2019 expenditures							2020 estimates							2021 projections						
	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)
Innovation and Knowledge Management Division	2	1		3	0.7	0.7	1.4	3	1	0	4	0.9	0.8	1.8	3	1	0	4	0.9	0.8	1.8
NGO Partnerships Unit	1			1	0.3	0.1	0.4	2	1	0	3	0.5	0.5	1.0	2	1	0	3	0.5	0.5	1.0
Nutrition Division	7	3		9.75	1.9	0.2	2.1	7	3	0	10	2.0	0.0	2.0	11	3	0	14	2.6	0.2	2.8
Programme - Humanitarian and Development Division	26	8		34	7.5	0.8	8.3	22	9	0	31	6.0	3.5	9.5	35	11	0	46	8.5	2.7	11.3
Programme & Policy Development	2	2		4	0.8	0.7	1.5	3	2	0	5	1.0	1.3	2.3	3	2	0	5	1.0	1.3	2.3
Research, Assessment and Monitoring Division	12	3		15	1.4	0.0	1.4	12	3	0	15	2.8	0.2	3.1	12	3	0	15	2.8	0.2	3.0
School-Based Programmes	9	1		10	1.9	0.6	2.5	11	1	0	12	2.4	0.7	3.1	11	1	0	12	2.6	2.0	4.5
Resource Management Department	134	98	0	232	34.4	25.8	60.1	137	91	0	228	36.8	20.6	57.3	138	95	46	279	37.2	20.0	57.2
Corporate Planning and Performance Division	29	35		64	8.8	1.2	10.1	29	33	0	62	9.1	0.9	10.1	27	35	0	62	9.1	0.9	10.0
Technology Division	50	14		64	10.5	12.0	22.4	49	14	0	63	10.9	8.0	19.0	49	14	42	105	10.8	8.2	19.0
Enterprise Risk Management Division	12	2		14	2.2	0.6	2.8	13	2	0	15	2.9	0.8	3.7	13	2	0	15	2.9	0.9	3.9
Corporate Finance Division	30	23		53	8.0	1.9	9.9	30	20	0	50	8.0	2.0	10.1	30	19	4	53	7.9	2.1	10.0

TABLE A.I.3: DISTRIBUTION OF PSA POSTS AND COSTS BY GLOBAL OFFICE, 2019–2021

	2019 expenditures							2020 estimates							2021 projections						
	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)	Professional	General Service	National	Total posts	Total staff costs (USD million)	Total other costs (USD million)	Total cost (USD million)
Management Services Division	11	22		33	4.1	10.0	14.1	14	20	0	34	4.9	8.6	13.6	17	22	0	39	5.7	7.9	13.5
Resource Management	2	2		4	0.8	0.0	0.8	2	2	0	4	0.8	0.1	0.9	2	3	0	5	0.9	0.0	0.9
Workplace Culture	53	72	0	125	15.6	3.5	19.1	55	74	0	129	17.2	2.2	19.4	58	75	0	133	17.7	2.5	20.2
CAP Team Division				0	0.0	0.0	0.0								2	1	0	3	0.7	0.2	0.9
Human Resources Division	48	66		114	14.0	3.3	17.2	50	66	0	116	15.4	1.8	17.2	50	66	0	116	15.1	1.9	17.0
Staff Wellness Division	5	6		11	1.6	0.3	1.9	5	8	0	13	1.8	0.3	2.2	6	8	0	14	2.0	0.5	2.4
Central appropriations	3	2		5	0.9	15.1	16.0	3	2	0	5	0.9	15.9	16.7	3	2	0	5	0.9	15.6	16.5

ANNEX II

	TABLE A.II.1: ANALYSIS OF PSA BUDGET BY ORGANIZATIONAL UNIT AND PILLAR																																																
	2020 total (estimates)						2021 total (projections)						2021 projections																																				
													A - Strategy and direction						B - Business services to operations						C - Policy, guidance and quality assurance						D - Advocacy, partnerships, fundraising and United Nations coordination						E - Governance and independent oversight												
	Professional posts	GS posts	National posts	Total posts	Total Staff (USD million)	Total other (USD million)	Total (USD million)	Professional posts	GS posts	National posts	Total posts	Total Staff (USD million)	Total other (USD million)	Total (USD million)	Professional posts	GS posts	National posts	Total posts	Total Staff (USD million)	Total other (USD million)	Total (USD million)	Professional posts	GS posts	National posts	Total posts	Total Staff (USD million)	Total other (USD million)	Total (USD million)	Professional posts	GS posts	National posts	Total posts	Total Staff (USD million)	Total other (USD million)	Total (USD million)	Professional posts	GS posts	National posts	Total posts	Total Staff (USD million)	Total other (USD million)	Total (USD million)							
Regional Bureaux and Country Offices	293	0	654	947	73.6	105.1	178.7	296	0	657	953	75.1	110.1	185.3	82	0	247	329	25.1	9.0	34.0	72	0	288	360	16.1	75.0	91.1	93	0	0	93	21.4	16.9	38.3	45	0	0	45	11.7	8.3	20.0	4	0	122	126	0.9	1.0	1.9
Country offices	77	0	345	422	23.8	74.3	98.1	77	0	345	422	24.6	78.8	103.4	55	0	160	215	18.5	6.7	25.1	0	0	185	185	0.0	62.1	62.1	0	0	0	0	0.0	5.0	5.0	22	0	0	22	6.2	5.0	11.2							
RBB - Asia and the Pacific	33	0	52	85	7.7	6.2	13.9	32	0	50	82	7.5	6.2	13.7	3	0	50	53	0.8	0.5	1.2	14	0	0	14	3.3	2.7	6.0	13	0	0	13	2.9	2.4	5.3	2	0	0	2	0.5	0.5	1.0	0	0	0	0	0.0	0.2	0.2
RBC - Middle East, North Africa, Eastern Europe and Central Asia	50	0	45	95	11.2	3.7	14.9	51	0	53	104	11.2	3.7	14.9	7	0	0	7	1.8	0.1	1.8	17	0	53	70	3.6	1.5	5.1	18	0	0	18	3.9	1.5	5.4	7	0	0	7	1.7	0.5	2.2	1	0	0	1	0.2	0.2	0.4
RBD - West Africa	42	0	66	108	9.9	5.9	15.8	44	0	66	110	10.4	6.0	16.4	6	0	0	6	1.6	0.9	2.5	3	0	0	3	0.7	2.0	2.7	28	0	0	28	6.5	2.5	8.9	6	0	0	6	1.4	0.5	1.9	1	0	66	67	0.2	0.2	0.4
RBJ - Southern Africa	27	0	52	79	6.2	5.7	11.9	27	0	56	83	6.2	5.7	12.0	3	0	0	3	0.6	0.2	0.8	10	0	0	10	2.3	2.2	4.5	10	0	0	10	2.4	2.2	4.6	3	0	0	3	0.7	0.7	1.5	1	0	56	57	0.2	0.3	0.5
RBN - East and Central Africa	38	0	51	89	8.7	5.2	13.9	40	0	50	90	9.1	5.2	14.4	4	0	0	4	0.9	0.1	1.0	20	0	50	70	4.6	2.9	7.5	12	0	0	12	2.7	1.6	4.3	3	0	0	3	0.7	0.5	1.2	1	0	0	1	0.2	0.2	0.4
RBP - Latin America and Caribbean	27	0	43	69	6.1	4.2	10.3	26	0	37	63	6.1	4.5	10.5	4	0	37	41	0.9	0.5	1.4	7	0	0	7	1.7	1.6	3.3	13	0	0	13	2.9	1.8	4.7	2	0	0	2	0.5	0.6	1.2							
Total HQ	605	380	6	991	162.5	65.6	228.1	652	388	59	1098	170.1	71.6	241.7	112	49	51	212	32.3	16.0	48.2	200	205	4	409	56.7	23.3	80.0	102	38	0	140	24.1	5.8	29.9	131	61	4	195	33.0	14.8	47.9	107	36	0	143	24.2	11.6	35.8

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
Country Offices													
2020	0	0	16	29	31	1	0	0	0	77	345	0	422
2021	0	0	16	29	31	1	0	0	0	77	345	0	422
Regional Bureaux													
2020	0	0	6	10	51	93	51	5	0	216	309	0	525
2021	0	0	6	11	49	98	51	5	0	219	312	0	531
RBB - Asia and the Pacific													
2020			1	1	9	14	8	0		33	52		85
2021			1	2	7	15	7			32	50		82
RBC - Middle East, North Africa, Eastern Europe and Central Asia													
2020			1	2	9	23	13	3		50	45		95
2021			1	2	9	23	13	3		51	53		104
RBD - West Africa													
2020			1	3	12	16	9	1		42	66		108

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021			1	3	12	18	9	1		44	66		110
RBJ - Southern Africa													
2020			1	1	6	12	7	0		27	52		79
2021			1	1	6	12	7			27	56		83
RBN - East and Central Africa													
2020			1	2	10	15	9	1		38	51		89
2021			1	2	10	16	10	1		40	50		90
RBP - Latin America and Caribbean													
2020			1	1	5	14	6	0		27	43		69
2021			1	1	5	14	5			26	37		63
Headquarters													
2020	1	5	22	48	112	186	182	49	1	605	6	380	991
2021	1	5	24	49	110	210	196	52	5	652	59	388	1 098
Chief of Staff													
2020	1	1	1	1	5	4	2	0	0	15	0	13	28

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021	1	0	2	2	3	6	2	0	0	16	0	13	29
Office of the Executive Director													
2020	1	1	0	1	3	4	1	0		11	0	10	21
2021	1	0	1	2	1	6	1			12		10	22
Operations Management Support Office													
2020	0	0	1	0	2	0	1	0		4	0	3	7
2021			1		2		1			4		3	7
Deputy Executive Director													
2020	0	1	4	9	16	37	24	7	1	99	0	98.	197
2021	0	1	5	9	16	42	25	7	3	108	8	99	215
Deputy Executive Director													
2020		1	0	0	1	1	0	0	0	3	0	3	6
2021		1	1		0	1				3		3	6
Emergency Operations Division													
2020		0	1	2	5	7	4	4	0	23	0	2	25

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021			1	2	5	12	6	4	2	32	8	3	43
Executive Board Secretariat													
2020		0	0	1	2	5	3	0	1	12	0	15	27
2021				1	2	5	3		1	12		15	27
Security Division													
2020		0	0	1	1	2	0	0	0	4	0	35	39
2021				1	1	2				4		35	39
Senior Director of Operations													
2020		0	1	0	0	1	0	0	0	2	0	1	3
2021			1			1				2		1	3
Supply Chain Operations Division													
2020		0	2	5	7	21	17	3	0	55	0	42	97
2021			2	5	8	21	16	3		55		42	97
Executive Director													
2020	0	0	3	7	16	37	38	11	0	112	0	25	137

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021	0	0	3	7	17	40	44	13	2	126	0	25	151
Ethics Office													
2020			0	1	0	3	0	0		4	0	2	6
2021				1		3				4		2	6
Inspector General and Oversight Office													
2020			1	2	7	14	20	2		46	0	9	55
2021			1	2	7	16	24	2	2	54		9	63
Legal Office													
2020			1	1	4	7	9	4		26	0	7	33
2021			1	1	4	7	10	6		29		7	36
Office of Evaluation													
2020			1	2	5	12	7.5	5		33	0	5	38
2021			1	2	5	13	8	5		34		5	39
Office of the Ombudsman													
2020			0	1	0	1	1	0		3	0	2	5

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021				1	1	1	2			5		2	7
Partnerships & Advocacy Department													
2020	0	1	5	11	23	30	37	10	0	117	6	57	180
2021	0	1	6	10	21	29	40	11	0	118	5	57	180
Berlin Office													
2020		0	0	0.11	1	1	1	1		4	0	1	5
2021				0	1	1	1	1		4		1	5
Brussels Office													
2020		0	0	1	1	2	2	0	0	6	0	6	12
2021				1	1	2	2			6		6	12
Communication, Advocacy and Marketing Division													
2020		0	1	2	8	7	6	2		26	0	13	39
2021			1	2	6	6	9	3		27		13	40
Geneva Office													
2020		0	0	1	1	1	0	0		3	0	2	5

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021			1	0	1	1	0			3		2	5
Paris Office													
2020		0	0	0	0	1	0	0		1	0	0	1
2021		0	0	0	0	0	0	0		0	0	0	0
Partnerships & Advocacy													
2020		1	0	0	1	1	0	0		3	0	3	6
2021		1			1	1				3		3	6
Private Partnerships & Fundraising Division													
2020		0	1	1	1	4	11	5		23	1	4	28
2021			1	1	1	4	11	5		23	1	4	28
Public Partnerships & Resourcing Division													
2020		0	1	1	5	4	10	1		22	0	15	37
2021			1	1	5	5	10	1		23		15	38
Rome-based Agencies & CFS													
2020		0	0	1	1	1	0	0		3	0	1	4

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021				1	1	1				3		1	4
Seoul Office													
2020		0	0	0	1	0	0	0		1	5	0	6
2021					1					1	4		5
Strategic Partnerships Division													
2020		0	0	1	1	0	0	0		2	0	0	2
2021				1	1					2			2
Tokyo Office													
2020		0	0	1	0	1	1	0		3	0	3	6
2021				1		1	1			3		3	6
United Arab Emirates Office													
2020		0	0	1	0	2	1	0		4	0	0	4
2021				1		2	1			4			4
UN System, AU & Multilateral Engagement (New York Office)													
2020		0	1	1	1	3	1	0		7	0	3	10

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021			1	1	1	3	1			7		3	10
Washington Office													
2020		0	1	0	1	2	4	1		9	0	7	16
2021			1		1	2	4	1		9		7	16
Programme & Policy Development Department													
2020	0	1	5	9	18	26	12	0	0	71	0	23	93
2021	0	1	4	10	19	33	21	0	0	88	0	25	112
Cash-Based Transfers													
2020		0	1	1	1	2	1	0		6	0	1	7
2021			1	1	1	2	1			6		1	7
Gender Office													
2020		0	0	1	1	2	1	0		5	0	1	6
2021				1	1	2	1			5		1	6
Innovation and Knowledge Management Division													
2020	0	0	1	0	2	0	0	0		3	0	1	4

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021			1		2					3		1	4
NGO Partnerships Unit													
2020		0	0	0	1	0	1	0		2	0	1	3
2021					1	1	0			2		1	3
Nutrition Division													
2020		0	1	1	2	3	0	0		7	0	3	10
2021			0	2	2	4	3			11		3	14
Programme – Humanitarian and Development Division													
2020		0	1	4	6	10	1	0		22	0	9	31
2021			1	4	7	16	7			35		11	46
Programme & Policy Development													
2020		1	0	0	1	1	0	0		3	0	2	5
2021		1	0		1	1				3		2	5
Research, Assessment and Monitoring Division													
2020		0	1	1	1	5	4	0		12	0	3	15

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021			1	1	2	4	4	0		12		3	15
School-Based Programmes													
2020		0	0	1	3	2.8	4	0		11	0	1	12
2021				1	2	3	5			11		1	12
Resource Management Department													
2020	0	1	3	8	25	42	48	10	0	137	0	91	228
2021	0	1	3	8	25	47	44	10	0	138	46	95	279
Corporate Planning and Performance Division													
2020			1	2	8	7	11	0	0	29	0	33	62
2021			1	2	8	8	8	0		27		35	62
Technology Division													
2020	0	0	1	2	7	14	21	4		49	0	14	63
2021			1	2	7	14	21	4		49	42	14	105
Enterprise Risk Management Division													
2020		0	0	1	2	6	3	1	0	13	0	2	15

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
2021				1	2	7	2	1		13		2	15
Corporate Finance Division													
2020		0	1	2	5	7	10	5	0	30	0	20	50
2021			1	2	5	8	9	5		30	4	19	53
Management Services Division													
2020		0	0	1	3	7	3	0	0	14	0	20	34
2021				1	3	9	4	0		17		22	39
Resource Management													
2020		1	0	0	0	1	0	0	0	2	0	2	4
2021		1				1				2		3	5
Workplace Culture													
2020	0	0	1	3	9	10	21	11	0	55	0	74	129
2021	0	1	1	3	9	13	20	11	0	58	0	75	133
CAP Team Division													
2021		1				1				2		1	3

TABLE A.II.2: PSA STAFFING BY ORGANIZATIONAL UNIT

	International professional category and above										Others		Grand total
	ED	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Total	Field national staff	Headquarters and global offices GS	
Human Resources Division													
2020		0	1	2	7	9	20	11	0	50	0	66	116
2021			1	2	7	10	19	11	0	50		66	116
Staff Wellness Division													
2020		0	0	1	2	1	1	0	0	5	0	8	13
2021				1	2	2	1			6		8	14
Central appropriations													
2020	0	0	0	1	1	1	0	0	0	3	0	2	5
2021	0	0	0	1	1	1	0	0	0	3	0	2	5
Grand total													
2020	1	5	44	88	195	281	233	54	1	902	660	381	1 943
2021	1	5	46	91	191	309	247	57	5	951	716	389	2 056

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Country offices																					
2020	23 763	8 500	1 576	4 597	250	2 500	1 000	1 200	600	700	1 000	10	750	10	450	350	0	50 815	74 308	98 072	
2021	24 615	8 500	1 692	4 917	267	2 679	1 067	1 291	650	757	1 775	11	811	11	480	384	0	53 516	78 808	103 424	
Regional bureaux																					
2020	49 832	17 189	2 693	905	67	3 815	622	1 280	472	221	1 608	67	228	10	93	137	0	1 403	30 810	80 641	
2021	50 511	17 786	2 148	898	16	3 354	906	1 242	715	258	2 045	23	249	2	56	161	0	1 464	31 323	81 835	
RBB - Asia and the Pacific																					
2020	7 683	3 472	1 305	3	6	349	69	465	70	66	277	4	31	2	56	6	0	0	6 179	13 862	
2021	7 493	3 277	1 159	59	6	459	69	471	70	67	290	4	31	2	56	6	0	150	6 174	13 667	
RBC - Middle East, North Africa, Eastern Europe and Central Asia																					
2020	11 172	2 211	194	317	10	250	145	150	50	50	210	30	43	0	5	0	0	20	3 685	14 856	
2021	11 221	2 191	0	169	0	298	142	118	80	20	440	0	39	0	0	0	0	187	3 684	14 906	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
RBD - West Africa																					
2020	9 916	3 168	150	80	34	1 294	206	61	26	7	441	13	7	7	22	64	0	276	5 854	15 770	
2021	10 363	3 327	150	0	0	790	560	100	250	100	328	0	50	0	0	73	0	297	6 025	16 387	
RBJ - Southern Africa																					
2020	6 231	2 652	671	476	12	764	50	288	163	28	393	15	87	0	0	50	0	66	5 715	11 945	
2021	6 242	2 950	368	570	10	800	50	253	129	26	366	14	70	0	0	70	0	38	5 715	11 957	
RBN - East Africa																					
2020	8 718	3 331	237	0	0	705	85	300	78	45	136	0	38	0	0	13	0	205	5 173	13 890	
2021	9 131	3 295	177	47	0	750	85	300	78	45	342	0	38	0	0	13	0	71	5 241	14 372	
RBP - Latin America and the Caribbean																					
2020	6 113	2 356	135	30	5	454	67	15	85	25	152	5	23	1	10	5	0	836	4 205	10 318	
2021	6 061	2 745	295	54	0	257	0	0	109	0	278	5	21	0	0	0	0	720	4 484	10 545	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Headquarters																					
2020	162 483	2 858	23 134	3 543	365	7 788	2 832	1 856	4 445	1 941	7 966	175	268	108	430	173	30	7 696	65 611	228 093	
2021	170 138	1 625	28 601	6 159	394	8 835	3 922	1 941	4 043	1 322	7 324	162	281	160	248	256	19	6 291	71 581	241 719	
Chief of Staff																					
2020	5 366	0	256	0	70	552	90	0	30	56	300	0	0	39	0	0	0	517	1 910	7 276	
2021	5 508	0	462	0	70	644	100	0	30	55	300	0	75	35	0	0	0	407	2 213	7 721	
Office of the Executive Director																					
2020	4 040	0	100	0	60	552	60	0	30	45	150	0	0	35	0	0	0	387	1 418	5 458	
2021	4 176	0	282	0	60	624	65	0	30	45	83	0	75	35	0	0	0	422	1 721	5 896	
Operations Management Support Office																					
2020	1 326	0	156	0	10	0	30	0	0	11	150	0	0	4	0	0	0	130	492	1 818	
2021	1 333	0	180	0	10	20	35	0	0	10	217	0	0	0	0	0	0	20	492	1 825	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Deputy Executive Director																					
2020	29 726	1 204	2 440	821	100	1 048	1 098	0	0	147	1 032	0	59	40	30	155	30	1 982	10 185	39 910	
2021	31 170	184	4 901	1 156	172	2 196	1 564	0	0	215	1 079	0	0	11	0	190	0	1 673	13 340	44 510	
Deputy Executive Director																					
2020	1 129	0	150	0	10	280	0	0	0	20	35	0	0	4	0	0	0	75	574	1 702	
2021	1 186	0	290	0	10	115	15	0	0	20	47	0	0	4	0	0	0	7	507	1 693	
Emergency Operations Division																					
2020	5 007	973	1 500	0	0	275	1 000	0	0	0	189	0	0	0	0	0	0	528	4 465	9 472	
2021	6 728	184	1 738	111	0	1,350	1 290	0	0	100	285	0	0	0	0	0	0	199	5 256	11 984	
Executive Board Secretariat																					
2020	3 950	0	10	699	50	84	15	0	0	17	76	0	0	6	0	96	0	1 121	2 173	6 122	
2021	3 857	0	164	938	72	8	19	0	0	10	177	0	0	7	0	190	0	588	2 173	6 030	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Security Division																					
2020	3 636	19	0	103	40	96	33	0	0	61	105	0	0	0	0	0	0	219	676	4 312	
2021	3 566	0	0	77	90	93	50	0	0	85	162	0	0	0	0	0	0	119	676	4 242	
Senior Director of Operations																					
2020	636	0	50	20	0	30	0	0	0	20	20	0	0	0	0	0	0	40	180	816	
2021	600	0	120	30	0	35	0	0	0	0	15	0	0	0	0	0	0	7	207	808	
Supply Chain Operations Division																					
2020	15 368	212	730	0	0	283	49	0	0	30	607	0	59	30	30	59	30	0	2 118	17 486	
2021	15 233	0	2 590	0	0	595	190	0	0	0	394	0	0	0	0	0	0	753	4 521	19 754	
Executive Director																					
2020	24 497	0	6 243	0	1	1 448	276	0	26	117	391	0	0	0	3	0	0	855	9 359	33 856	
2021	26 658	0	7 482	189	0	1 887	617	0	0	22	524	0	0	0	5	60	0	33	10 817	37 476	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Ethics Office																					
2020	1 096	0	388	0	0	70	21	0	26	3	66	0	0	0	3	0	0	112	689	1 785	
2021	1 097	0	497	0	0	89	139	0	0	9	10	0	0	0	5	0	0	9	757	1 854	
Inspector General and Oversight Office																					
2020	9 921	0	727	0	0	1 058	155	0	0	60	180	0	0	0	0	0	0	286	2 466	12 387	
2021	11 071	0	1 400	0	0	1 528	390	0	0	0	227	0	0	0	0	0	0	8	3 553	14 624	
Legal Office																					
2020	5 555	0	395	0	0	36	20	0	0	40	60	0	0	0	0	0	0	0	551	6 106	
2021	5 927	0	414	6	0	0	18	0	0	0	81	0	0	0	0	0	0	10	529	6 456	
Office of Evaluation																					
2020	7 035	0	4 598	0	0	124	30	0	0	10	80	0	0	0	0	0	0	342	5 185	12 220	
2021	7 268	0	4 971	129	0	100	30	0	0	11	161	0	0	0	0	60	0	0	5 462	12 730	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (USD thousand)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Office of the Ombudsman																					
2020	890	0	135	0	1	160	50	0	0	4	5	0	0	0	0	0	0	114	468	1 358	
2021	1 296	0	200	54	0	170	40	0	0	2	45	0	0	0	0	0	0	5	516	1 813	
Partnerships & Advocacy Department																					
2020	30 531	1 272	4 293	547	54	1 672	374	1 856	231	146	1 448	25	42	19	127	14	1	1 686	13 807	44 338	
2021	30 075	458	4 823	504	65	1 388	437	1 903	277	159	1 477	12	44	15	142	0	1	2 231	13 934	44 009	
Berlin Office																					
2020	905	0	124	53	0	39	3	55	23	16	38	1	0	1	0	0	0	7	359	1 265	
2021	862	0	124	53	0	39	3	55	23	16	38	1	0	1	0	0	0	42	395	1 257	
Brussels Office																					
2020	1 932	0	274	0	0	35	25	170	20	6	59	2	0	0	0	3	0	10	603	2 534	
2021	1 922	0	127	109	0	54	25	170	12	6	59	2	0	0	3	0	0	36	603	2 524	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Communication, Advocacy and Marketing Division																					
2020	6 940	0	1 559	120	10	250	100	200	0	20	631	0	0	5	0	0	0	596	3 492	10 432	
2021	6 731	0	1 709	120	10	150	100	200	0	20	704	0	0	5	0	0	0	600	3 618	10 350	
Geneva Office																					
2020	956	0	160	28	1	46	10	125	14	3	39	15	4	5	2	12	0	27	489	1 445	
2021	969	0	219	17	1	4	7	120	23	3	31	0	0	2	9	0	0	36	472	1 441	
Paris Office																					
2020	204	18	48	0	0	5	3	0	2	3	10	0	0	1	0	0	0	0	89	294	
2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Partnerships & Advocacy																					
2020	1 114	0	170	0	4	250	8	0	0	5	30	0	0	0	0	0	0	0	467	1 582	
2021	1 110	0	0	0	9	150	100	0	0	12	35	0	9	2	0	0	0	133	450	1 560	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Private Partnerships & Fundraising Division																					
2020	4 519	133	1 134	55	0	250	25	219	10	2	150	0	0	2	44	0	0	383	2 407	6 925	
2021	4 471	133	1 219	55	0	250	25	219	10	2	150	0	0	2	44	0	0	297	2 407	6 877	
Public Partnerships & Resourcing Division																					
2020	6 006	326	159	218	24	113	130	0	0	46	143	0	0	2	0	0	0	421	1 581	7 587	
2021	6 140	0	350	125	30	160	130	0	0	40	135	0	0	3	0	0	0	697	1 670	7 810	
Rome-based Agencies & CFS																					
2020	852	0	0	0	0	164	10	0	0	5	15	0	0	0	0	0	0	30	224	1 077	
2021	846	0	0	0	0	164	10	0	0	5	15	0	0	0	0	0	0	30	224	1 070	
Seoul Office																					
2020	249	344	70	71	0	60	0	9	1	9	26	1	4	0	0	0	0	3	599	847	
2021	255	325	170	12	0	22	5	10	10	20	21	1	0	0	0	0	0	3	599	853	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Strategic Partnerships Division																					
2020	595	0	70	0	0	100	0	50	0	0	29	0	0	0	0	0	0	0	249	844	
2021	608	0	70	0	0	72	0	100	0	0	7	0	0	0	0	0	0	0	249	857	
Tokyo Office																					
2020	944	0	163	0	13	60	5	118	6	4	32	2	4	1	2	0	0	65	473	1 417	
2021	929	0	163	0	13	60	5	118	6	4	34	1	4	1	2	0	0	64	473	1 402	
United Arab Emirates Office																					
2020	872	450	0	2	2	77	27	0	8	17	54	2	31	0	0	0	1	100	771	1 642	
2021	859	0	451	2	2	77	27	0	8	17	53	2	31	0	0	0	1	100	771	1 630	
UN System, AU & Multilateral Engagement (New York Office)																					
2020	1 947	0	235	0	0	123	9	498	146	3	74	1	0	3	0	0	0	3	1 094	3 041	
2021	1 924	0	220	0	0	85	0	500	180	4	97	4	0	0	0	0	0	5	1 094	3 019	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Washington Office																					
2020	2 496	0	127	0	0	100	20	411	3	8	118	3	0	0	80	0	0	42	910	3 406	
2021	2 449	0	0	12	0	100	0	411	5	10	98	2	0	0	84	0	0	188	910	3 359	
Programme & Policy Development Department																					
2020	18 377	39	3 384	178	12	1 764	268	0	8	195	463	0	0	5	0	4	0	1 296	7 615	25 991	
2021	21 800	0	2 573	1 154	22	1 811	789	0	0	216	624	0	2	89	51	4	0	1 421	8 755	30 556	
Cash-Based Transfers																					
2020	1 552	0	0	0	2	30	0	0	0	6	3	0	0	2	0	0	0	10	53	1 605	
2021	1 545	0	0	0	12	332	0	0	0	54	178	0	0	18	0	0	0	0	593	2 139	
Gender Office																					
2020	1 222	0	200	0	0	140	40	0	0	2	15	0	0	1	0	4	0	87	489	1 711	
2021	1 210	0	160	100	0	80	40	0	0	3	15	0	0	1	0	4	0	86	489	1 699	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Innovation and Knowledge Management Division																					
2020	914	0	277	35	0	440	20	0	8	2	51	0	0	0	0	0	0	14	848	1 762	
2021	924	0	178	352	0	91	79	0	0	12	35	0	0	65	0	0	0	34	848	1 772	
NGO Partnerships Unit																					
2020	473	0	261	0	0	55	40	0	0	0	0	0	0	0	0	0	0	140	496	969	
2021	517	0	241	0	0	65	13	0	0	4	8	0	0	0	51	0	0	75	457	974	
Nutrition Division																					
2020	1 957	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	0	9	39	1 996	
2021	2 626	0	0	0	0	35	0	0	0	0	23	0	0	0	0	0	0	137	196	2 822	
Programme – Humanitarian and Development Division																					
2020	6 012	39	2 203	0	0	625	150	0	0	25	253	0	0	0	0	0	0	206	3 502	9 514	
2021	8 545	0	983	565	0	471	253	0	0	32	221	0	0	5	0	0	0	206	2 737	11 282	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Programme & Policy Development																					
2020	1 043	0	240	83	10	220	3	0	0	110	100	0	0	2	0	0	0	504	1 272	2 314	
2021	1 029	0	240	83	10	220	3	0	0	110	100	0	2	0	0	0	0	505	1 272	2 301	
Research, Assessment and Monitoring Division																					
2020	2 824	0	0	0	0	32	0	0	0	0	25	0	0	0	0	0	0	180	237	3 061	
2021	2 837	0	0	0	0	136	0	0	0	1	25	0	0	0	0	0	0	30	192	3 029	
School-Based Programmes																					
2020	2 379	0	202	60	0	192	15	0	0	50	15	0	0	0	0	0	0	145	679	3 058	
2021	2 568	0	771	54	0	380	400	0	0	0	20	0	0	0	0	0	0	347	1 971	4 540	
Resource Management Department																					
2020	36 771	344	6 019	1 746	109	893	576	0	4 151	1 180	3 836	150	167	5	270	0	0	1 115	20 561	57 332	
2021	37 177	983	7 698	2 894	44	479	260	37	3 736	551	2 783	150	160	10	50	3	15	179	20 032	57 209	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (USD thousand)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Corporate Planning and Performance Division																					
2020	9 150	0	394	107	10	90	130	0	0	21	111	0	0	0	0	0	0	54	917	10 067	
2021	9 073	0	348	136	0	68	60	0	0	15	203	0	0	0	0	0	0	68	897	9 971	
Technology Division																					
2020	10 916	0	3 527	560	0	306	98	0	0	250	2 852	0	0	0	200	0	0	244	8 037	18 954	
2021	10 770	874	3 477	1 381	0	218	20	0	0	0	2 230	0	0	0	0	0	0	0	8 200	18 971	
Enterprise Risk Management Division																					
2020	2 909	0	355	0	0	200	0	0	5	0	220	0	0	0	0	0	0	38	819	3 728	
2021	2 924	0	885	0	0	0	0	0	0	0	45	0	0	0	0	0	0	0	930	3 854	
Corporate Finance Division																					
2020	8 042	0	913	680	45	110	85	0	0	30	159	0	0	0	0	0	0	0	2 021	10 063	
2021	7 879	109	668	807	14	90	30	37	25	35	149	0	0	5	0	3	15	111	2 098	9 977	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (*USD thousand*)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Management Services Division																					
2020	4 947	344	829	400	50	130	250	0	4 146	877	484	150	167	0	70	0	0	752	8 650	13 597	
2021	5 660	0	2 321	570	30	100	150	0	3 711	500	137	150	160	0	50	0	0	0	7 879	13 539	
Resource Management																					
2020	807	0	0	0	4	57	13	0	0	1	10	0	0	5	0	0	0	26	116	923	
2021	871	0	0	0	0	3	0	0	0	1	18	0	0	5	0	0	0	0	27	898	
Workplace Culture																					
2020	17 216	0	500	250	20	411	150	0	0	100	497	0	0	0	0	0	0	246	2 174	19 390	
2021	17 750	0	663	262	21	430	156	0	0	105	537	0	0	0	0	0	3	312	2 489	20 239	
CAP Team Division																					
2021	693	0	91	0	0	0	0	0	0	0	8	0	0	0	0	0	0	58	157	850	

TABLE A.II.3: PSA BUDGET BY ORGANIZATIONAL UNIT (USD thousand)

	Staff costs	Local staff	Consultancy	Temporary assistance	Overtime	Duty travel	Training	Rental	Utilities, cleaning and maintenance	Office supplies and expenditures	Communications and IT services and equipment	Insurance	Vehicle leasing and running costs	Hospitality	Services from other UN agencies	Contributions to UN bodies	Legal services	Other	Other costs total	Total	
Human Resources Division																					
2020	15 377	0	500	250	20	300	150	0	0	100	470	0	0	0	0	0	0	54	1 844	17 221	
2021	15 105	0	420	262	21	332	156	0	0	105	505	0	0	0	0	0	0	69	1 873	16 977	
Staff Wellness Division																					
2020	1 839	0	0	0	0	111	0	0	0	0	27	0	0	0	0	0	0	193	331	2 169	
2021	1 952	0	152	0	0	98	0	0	0	0	24	0	0	0	0	0	0	185	459	2 411	
Central appropriations																					
2020	890	0	166	195								1 457			821	6 304	465	6 451	15 859	16 749	
2021	879	0	176	195								1 609			580	6 529	465	6 066	15 621	16 499	
Grand total																					
2020	236 968	28 547	27 569	9 045	682	14 103	4 454	4 336	5 517	2 862	10 575	1 709	1 247	128	972	6 964	495	66 365	186 587	423 555	
2021	246 144	27 912	32 442	11 974	676	14 868	5 896	4 474	5 409	2 337	11 144	1 805	1 341	173	784	7 329	484	67 336	197 333	443 476	

ANNEX III

Review of the management plan (2020–2022)¹

1. This annex outlines changes from the management plan (2020–2022). It is based on data available at the end of August 2020.
2. The approved 2020 budget for operational requirements, including indirect support costs (ISC), was USD 10.6 billion. The original funding forecast for the year was estimated at USD 7.45 billion. Current contribution projections are USD 7.70 billion for 2020.

Programme of Work

3. Unforeseen requirements and the global COVID-19 crisis, which began in the first quarter of 2020, have significantly impacted the original programme of work outlined in the management plan (2020–2022). Table A.III.1 shows the changes from the original plans for 2016–2020 arising from unforeseen requirements or revisions of planned requirements.

Year	Original management plan (USD million)	Variation in requirements (USD million)	Final programme of work (USD million)	Variation in requirements (%)
2016	8 581	+266	8 847	+3
2017	9 007	+1 100	10 107	+12
2018	9 011	+1 054	10 065	+12
2019	9 796	+2 743	12 539	+28
2020**	10 566	+2 499	13 065	+24
Average	9 392	+1 532	11 444	+16

* Figures in the management plan are rounded.

** Based on project budgets approved or submitted for approval by August 2020.

4. As of the end of August 2020, the programme of work amounted to USD 13.1 billion, a 24 percent increase from the projection of USD 10.6 billion in the 2020 original management plan.

¹ All figures include ISC

5. Table A.III.2 shows the changes from the original plan for 2020 by focus area.

TABLE A.III.2: ORIGINAL MANAGEMENT PLAN VS. CURRENT PROGRAMME OF WORK BY FOCUS AREA (2020)				
Focus area	Original management plan (USD million)	Variation in requirements (USD million)	Current programme of work* (USD million)	Variation in requirements (%)
Crisis response	7830	2328	10 158	30
Resilience building	2208	153	2 361	7
Root causes	527	19	546	4
Total	10 566	2 499	13 065	24

* as of August 2020.

6. Similar to previous years, the crisis response focus area continues to show the greatest increase in the programme of work compared with the original management plan for 2020, at a proportion higher than the overall total increase. Resilience building and root cause-related focus areas remain broadly in line with the original operational requirements, increasing by only 7 and 4 percent respectively.
7. Table A.III.3 shows the changes from the original plan for 2020 by regional bureau.

TABLE A.III.3: ORIGINAL MANAGEMENT PLAN VS. CURRENT PROGRAMME OF WORK BY REGIONAL BUREAU (2020)				
Regional bureau	Original management plan (USD million)	Variation in requirements (USD million)	Current programme of work* (USD million)	Variation in requirements (%)
Asia and the Pacific	726	124	850	+17
Middle East, North Africa, Eastern Europe and Central Asia	4 834	634	5 468	+13
West Africa	1 310	477	1 787	+36
Southern Africa	983	540	1 523	+55
East Africa	2 522	236	2 758	+9
Latin America and the Caribbean	191	487	678	+255
Total	10 566	2 499	13 065	+24

* As of August 2020.

8. Compared with the original management plan for 2020, the region encompassing the Middle East, North Africa, Eastern Europe and Central Asia shows the highest increase in the absolute value of operational requirements, more than USD 600 million, of which 50 percent is for the Syrian Arab Republic and refugee emergency response alone. In the Southern Africa region there are considerable variations – in terms of both proportion and absolute value – owing primarily to a 55 percent increase in operational requirements to meet the growing food security needs in Zimbabwe as a result of wide-spread drought, flooding and macro-economic shocks. The Latin America and the Caribbean region show the highest

proportional increase (255 percent), owing to the response in Colombia to the Venezuela border crisis. Operational requirements in the Asia and the Pacific region increased by 17 percent, in the West Africa region by 36 percent and in the East Africa region by 9 percent.

9. Table A.III.4 shows the largest increases in operational requirements in 2020 by recipient country.

TABLE A.III.4: TOP FIVE RECIPIENT COUNTRIES FOR UNFORESEEN OPERATIONAL REQUIREMENTS (2020)				
Recipient country	Original management plan (USD million)	Variation in requirements (USD million)	Current programme of work* (USD million)	Variation in requirements (%)
Syrian Arab Republic	649	1 072	424	+65
Somalia	313	516	203	+65
Zimbabwe	120	299	180	+150
Colombia	26	192	166	+633
Mozambique	100	266	165	+165
Others	9 358	1 361	10 719	+15
Total	10 566	2 499	13 065	+24

*As of August 2020.

10. The total USD 2.5 billion increase from the original 2020 management plan to the current programme of work for 2020 is primarily the result of unforeseen requirements in the Syrian Arab Republic, Somalia, Zimbabwe, Colombia and Mozambique. These five countries taken together account for an additional USD 1.14 billion in operational requirements, equivalent to 46 percent of the total increase.
11. Once a middle-income country, the Syrian Arab Republic has faced a prolonged crisis in recent years, which has been detrimental to the development gains achieved prior to 2011. With each year of the crisis, the damage to the country's economic and social fabric deepens and recovery efforts are delayed. As of July 2020, 6.7 million people are internally displaced, 9.3 million people food insecure, and 2.2 million people at risk of food insecurity. While acute malnutrition is not widespread, high stunting rates indicate a serious chronic malnutrition problem. In response to this, in August 2020, WFP dispatched food rations for 4.8 million people across all 14 governorates of the Syrian Arab Republic, including commodities for 1.4 million people delivered cross-border from Turkey to areas of north-western Syria that are inaccessible from inside Syria.
12. For over the past twenty years, Somalia has experienced frequent conflict, political instability, and environmental and economic shocks, resulting in widespread hunger and malnutrition. The food security situation continues to decline with more than 3.5 million people projected to be food insecure (IPC phase 3 or above) between July and September 2020. The triple threat of the economic impact of COVID-19, floods during the ongoing Gu (April to June) rainfall season, and the desert locust upsurge are exacerbating the severity of food insecurity in Somalia, leading to a worsening of pre-existing vulnerabilities, disrupting socioeconomic activities and affecting livelihoods especially for low-income earners. In response to the increased needs, by the end of May 2020, WFP had transferred cash entitlements to 12,190 households. Under the school feeding programme, WFP signed an

agreement with the Ministry of Education (MOE) in Somaliland to support 40,000 children with take-home rations in rural schools in Somaliland in June and July 2020.

13. The Level 2 emergency response for Zimbabwe continues to respond to the growing food security needs in the country. As a result of widespread drought, flooding and macroeconomic shocks, Zimbabwe is facing the highest food insecurity levels in a decade, with over 7.7 million people expected to have been acutely food insecure at the peak of the lean season (January to March 2020). The acute food insecurity situation is expected to worsen throughout the remainder of 2020 as early rainfall deficits caused permanent wilting of crops. The 2019/2020 harvest is projected to be below the five-year average.
14. Colombia has been the country most affected by the influx of Venezuelan migrants due to the shared vast and porous border. In fact, the Bolivarian Republic of Venezuela continues to face a major political and economic crisis due to lower oil prices and economic difficulties, leading to hyperinflation, acute scarcity of food, medicine and other basic goods as well as spiralling indexes of poverty and malnutrition. The WFP country office in Colombia will maintain its assistance to an average of 300,000 Venezuelan migrants and host communities per month with the objective of scaling up to reach over 400,000 per month depending on needs. WFP will continue assisting approximately 48,000 people affected by armed violence every month. The school feeding programme – in support of 110,000 children in La Guajira and other departments – will also continue.
15. Despite efforts of the humanitarian community, the food security situation in several regions of Mozambique remains alarming. This is mainly a consequence of the effects of climate-related natural disasters and human induced events in the form of recurrent widespread drought in the southern provinces of Mozambique, coupled with the consequences of the effects of Cyclones Idai and Kenneth in central provinces; and local flooding and eruptions of violence in the northern province of Cabo Delgado. A preliminary food security projection indicates that at least 1.2 million people will remain food insecure from April 2020 onwards.

Projected income

PSA budget

16. The management plan (2020–2022) was based on forecast income of USD 7.45 billion for 2020, which was expected to generate USD 446.0 million of ISC income at the ISC rate of 6.5 percent. The latest projection for contribution revenue in 2020, based on donors' commitments, is USD 7.7 billion, generating USD 461.0 million in ISC income.

Trust funds and special accounts

17. Table A.III.5 compares the revised funding forecasts for the 2020 trust funds and special accounts budget with the requirements submitted in the management plan (2020–2022).

TABLE A.III.5: REVISED FORECASTS FOR TRUST FUNDS AND SPECIAL ACCOUNTS			
	Management plan (2020–2022) requirements (USD million)	2020 funding forecast (USD million)	Gain/(shortfall) (%)
Corporate trust funds	72.7	350.9	383
Special accounts	309.4	312.9	1
Total	382.1	663.8	74

18. In 2020, corporate trust funds have supported enhancements to WFP's organizational capacity and effectiveness through activities in areas that include government capacity strengthening, nutrition, climate change and disaster risk reduction, food security, innovation (the Innovation Accelerator), emergency preparedness and response and supply chain. The corporate trust fund requirements of USD 72.7 million include funding for investment cases that were submitted during preparation of the management plan for 2020–2022 but that remain unfunded. The 2020 revised funding forecast of USD 350.9 million includes projected direct contributions to corporate trust funds and an estimate of allocations from the Strategic Resource Allocation Committee to be made by the end of 2020. The extraordinary increase in the projection for 2020 is due to the creation of a trust fund related to the COVID-19 pandemic response that is valued at USD 214.5 million as of mid-August 2020.
19. The main special accounts support the United Nations Humanitarian Response Depot network, self-insurance to cover risks associated with food commodity loss, information technology initiatives, the Fleet Centre and WFP's Aviation Service.

ANNEX IV**Office of Evaluation workplan 2021–2023****Introduction**

1. This annex sets out the Office of Evaluation (OEV) proposed programme of work for 2021–2023. It is the fifth workplan to implement the corporate evaluation strategy¹ that flows from the WFP evaluation policy (2016–2021)² and the Evaluation Charter.³ Together, these documents establish the vision, strategic direction and normative and accountability framework of the evaluation function. They clarify the institutional arrangements and implementation plan for embedding evaluation in a phased approach across WFP through expansion of the centralized evaluation function and its augmentation with a demand-led decentralized evaluation function.
2. The evaluation function reflects the determination and ambition of WFP's leadership to meet global expectations for independent evaluation that supports accountability for results, organizational learning and evidence-based decision making throughout the organization in the era of the 2030 Agenda for Sustainable Development.
3. Given OEV's responsibility for overseeing the entire evaluation function, this annex begins with the estimated corporate resources required for the evaluation function and continues with OEV's divisional workplan.

Evaluation function overall requirements

4. The workplan has a three-year timeframe (2021–2023) in accordance with WFP's management plan and continues the phased approach to resourcing and implementation laid out in the evaluation policy and the related corporate evaluation strategy.
5. Deliverables for 2021 and the perspectives for 2022–2023 described in the document are based on the strategic priorities set by the evaluation policy, aligned with the evaluation requirements related to WFP's current strategic plan. The evaluation workplan will evolve to reflect the changes brought about by WFP's new strategic plan.
6. At this time of unprecedented emergency response, all evaluation activities are regularly reviewed and carefully planned and managed to ensure that corporate accountability and learning needs continue to be met without placing an unnecessary burden on WFP operations and partnerships. The proposed workplan and budget reflect the situation as of 31 August 2020 and recognition that the plan will be regularly updated as evaluations are postponed or cancelled to adapt to a very unstable and constantly evolving situation caused by the COVID-19 pandemic and evolving country strategic plan (CSP) cycles. The evaluation function will prioritize activities that ensure continued learning and provide appropriate accountability to stakeholders ranging from affected populations to Member States.
7. The establishment of adequate fixed-term staff capacity to cover the increasing volume of centralized evaluations in previous years is now well consolidated and only a modest increase in staffing is foreseen for 2021 in order to cover the expected continued increase in centralized evaluations through:

¹ Endorsed by the Executive Management Group, April 2016.

² WFP/EB.2/2015/4-A/Rev.1.

³ Issued by the Executive Director, May 2016.

- continued growth in the number of country strategic plan evaluations (CSPEs) required by WFP's Policy on Country Strategic Plans,⁴ which – even accounting for delays in CSP cycles – will rise from five evaluations started in 2019, to nine in 2020 and 21 in 2021;
 - continued implementation of the impact evaluation strategy (2019–2026) with the opening of a third impact evaluation “window” on school-based programming;
 - contributions to the establishment of a United Nations system-wide evaluation office through active engagement in the United Nations Evaluation Group (UNEG) working group on system-wide evaluation; and
 - contributions to inter-agency initiatives on COVID-19-related evaluation activities, including development of guidance, coordination of COVID-19 evaluation activities among agencies and joint evaluations of responses to COVID-19.
8. Table A.IV.1 shows the evolution of resource requirements for the evaluation function throughout WFP from 2017, the second year of the evaluation policy, with estimates for 2021–2023. The future estimated figures are based on evaluation policy coverage norms, current trends in regional bureaux, best assumptions and associated projections. Plans remain very fluid, particularly in light of the continued volatility of CSP cycles as WFP seeks to align its CSPs with the United Nations sustainable development cooperation frameworks (UNSDCFs) in countries, which has implications for the planning of CSPEs and decentralized evaluations. In addition, the COVID-19 pandemic is expected to further increase the volatility of the evaluations plan. OEV will continue to respond flexibly to changes and trends as they emerge, based on the human and financial resources available.
9. Table A.IV.1 presents two sets of figures for 2020. The first set shows the resources available at the start of the year as presented in the annual evaluation report for 2019.⁵ The “2020 updated” column shows the actual resources available as of August 2020, which reflect changes in evaluation activities resulting from the COVID-19 pandemic, such as a reduction in the projected number of decentralized evaluations in 2020 from 29 as of 31 December 2019 to 19 as of 30 June 2020, the cancellation of face-to-face capacity development activities and a reprioritization of the 2020 budget to support the evaluation of the response to the COVID-19 pandemic.

⁴ Approved by the Board at its 2016 second regular session (WFP/EB.2/2016/4-C/1/Rev.1), the CSP policy requires an evaluation for every CSP.

⁵ WFP/EB.A/2020/7-A.

10. The table presents available resources by funding source for both centralized and decentralized evaluation activities at the corporate and regional levels. In addition to the regular programme support and administrative (PSA) budget, two sources of funding are important:

- Programme sources refer to the country portfolio budgets, which cover:
 - funds dedicated to CSPEs ([3] in the table); and
 - funds dedicated to the conduct and management of decentralized evaluations ([7] in the table).
- Multi-donor funding for impact evaluation ([4] in the table): Building on initial contributions from Germany's Federal Ministry for Economic Cooperation and Development (BMZ), OEV has established a dedicated trust fund through which to channel support for impact evaluations from other donors such as the reconstruction credit institute (KfW) and the United States Agency for International Development (USAID).

Main elements	Funding source	USD million							
		2017	2018	2019	2020	2020 updated (as of August)	2021	2022	2023
		Resources available					Resources required		
OEV workplan									
	PSA staff costs	3.05	3.00	5.66	7.03	7.03	7.34	7.34	7.34
	PSA other costs	5.33	4.83	4.73	5.18	5.18	5.46	5.46	5.46
	Multilateral funding for support to DE system ^[1]		0.50	0.59	0.58	-			
	Multilateral funding for support to DE system - 2018 carry over to 2019 ^[2]			0.12					
	Programme sources ^[3]			1.75	2.75	2.00	5.25	4.00	2.00
	Multi-donor funding for IE ^[4]			0.56	3.88	4.53	1.66	1.74	0.60
OEV - subtotal		8.38	8.33	13.41	19.43	18.75	19.71	18.54	15.40

TABLE A.IV.1: ESTIMATED OVERALL RESOURCE REQUIREMENTS FOR THE EVALUATION FUNCTION (August 2020)									
Main elements	Funding source	USD million							
		2017	2018	2019	2020	2020 updated (as of August)	2021	2022	2023
		Resources available					Resources required		
Established staff positions		15	15	29	37.5 ^[9]	37.5	39	39	39
Staff costs as % of total OEV budget		36	36	42	36	37	37		
Non-OEV (support to DEs)									
Regional evaluation units	Regional evaluation officers and other (operational costs in 2017-2020; RB PSA business case from 2021)	1.60	1.61	1.64	1.64	1.64	2.57	2.57	2.57
	Regional investment case (PSA equalization account in 2019 and 2020) ^[5]			1.67	0.55	0.36			
	Regional investment case (RB PSA embedded from 2020)				0.90	0.90			
Contingency evaluation fund ^[6]	PSA	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Decentralized evaluations ^[7]	Programme sources	2.96	5.33	3.92	5.02	3.26	5.18	2.99	1.32

TABLE A.IV.1: ESTIMATED OVERALL RESOURCE REQUIREMENTS FOR THE EVALUATION FUNCTION (August 2020)									
Main elements	Funding source	USD million							
		2017	2018	2019	2020	2020 updated (as of August)	2021	2022	2023
		Resources available					Resources required		
Outside OEV – subtotal		6.06	8.44	8.73	9.62	7.67	9.24	7.06	5.38
Total		14.44	16.77	22.14	29.05	26.42	28.95	25.60	20.78
Total as % of WFP contributions income ^[8]		0.24	0.31	0.28	0.38	0.34	0.39		

CE = centralized evaluation; DE = decentralized evaluation; IE = impact evaluation; RB = regional bureaux.

^[1] From 2021 onwards multilateral funding for corporate support for the decentralized evaluation function has been incorporated into the OEV PSA budget.

^[2] Multilateral funding for support for the decentralized evaluation system because the 2018 allocation was received late in the year and part of the balance was carried forward to 2019.

^[3] From 2019, this constitutes programme funds from the country portfolio budgets for CSP evaluations.

^[4] From BMZ, KfW and USAID.

^[5] Figures for 2020 updated (August 2020) take into account reprioritization of the 2020 budget for regional evaluation units in order to support the COVID-19 response.

^[6] The contingency evaluation fund is the back-up financing mechanism for decentralized evaluations planned by country offices facing funding shortfalls.

^[7] Figures for 2017–2018 are based on the number of decentralized evaluations that started (preparation phase) in 2017-2018 and an estimate of their conduct and management costs.

Figures for 2019 are based on the number of decentralized evaluations that started in 2019, an estimate of their management costs and a combination of the estimated, planned or actual costs (when available) of their conduct.

Figures for 2020 are based on the number of decentralized evaluations that were expected to start in 2020 (based on projections as of 31 December 2019) and an estimate of their conduct and management costs.

Figures for 2020 updated (August 2020) take into account the reduction in the projected number of decentralized evaluations starting in 2020 from 29 as of 31 December 2019 to 19 as of 30 June 2020.

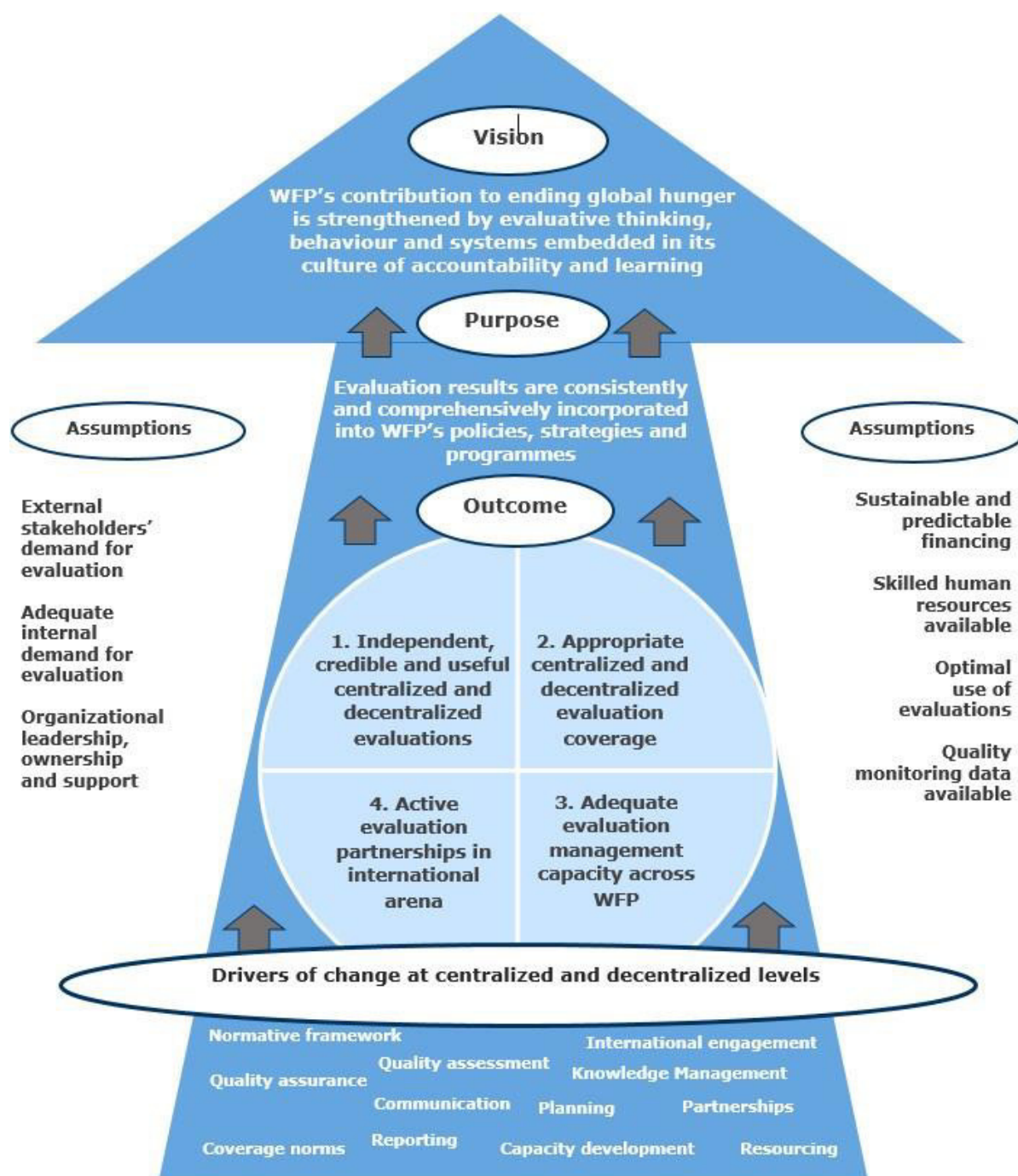
Figures for 2021 through 2023 are based on the numbers of decentralized evaluations that are expected to start in 2021-2023 and estimates of their conduct and management costs.

^[8] Figures for 2017 and 2018 are based on actual contribution income, those for 2019 on final contribution income (audited annual accounts, 2019) and those for 2020 onwards on projected contribution income (WFP management plans for 2020 and 2021).

^[9] 0.5 refers to a fixed-term position funded from the middle of the year onwards.

11. In 2021 the increases in the PSA budgets for both OEV and the regional bureaux demonstrates the commitment of WFP management to sustaining the decentralized evaluation function over time. The increase in the PSA budget for OEV will also support impact evaluation activities, particularly the opening of an additional window on school-based programming.

Figure A.IV.1: Theory of change, WFP evaluation policy (2016–2021)



OEV workplan for 2021–2023: Summary

12. The remainder of this document concerns OEV's workplan for 2021 and the outlook for OEV in 2022–2023. The outlook is provisional and reviewed annually to take into account developments within and outside WFP and the resources available for evaluation. Each of the following items is linked to one or more outcomes in the evaluation policy theory of change (see figure A.IV.1).
13. In summary, in 2021, OEV will:
 - **update the evaluation policy (2016–2021)** based on the results and recommendations of the peer review being carried out by UNEG and the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD-DAC) in 2020 and on consultations with WFP management and Member States;
 - deliver independent evidence that supports accountability and learning and is generated through a balanced programme of about 38 **centralized evaluations** of policies, strategies and CSPs and associated synthesis reports, selected in line with the evaluation policy's phased approach to the application of coverage norms, priority evidence and learning needs, the capacity of WFP to make changes recommended by evaluations and the volume of resources available for evaluation – related to outcomes 1 and 2 in the policy;
 - implement the **impact evaluation strategy** including by undertaking a **review of the pilot phase of strategy implementation** to inform future direction and delivering up to 21 impact evaluations through three impact evaluation windows. The strategy is aligned with WFP's ambition of generating evidence from impact evaluations that is useful to operations and contributes to global efforts to end hunger and achieve the Sustainable Development Goals (SDGs) – related to outcomes 1 and 2;
 - consolidate the alignment of internal guidance on all types of WFP evaluations with the latest UNEG guidelines and ensure technical advice and high-quality support for the appropriate planning, funding and conduct of increasing numbers **of centralized and decentralized evaluations** – related to outcomes 1, 2 and 3;
 - operationalize the **evaluation capacity development strategy** and the **communication and knowledge management strategy**, which were approved in 2020. While the aim of the latter is to guide WFP in making better use of evaluation evidence in order to improve its performance in achieving zero hunger, the evaluation capacity development strategy is aimed at providing WFP with the requisite capacity to ensure a strong culture of evaluation and consistent and effective delivery and use of high-quality evaluation evidence to inform policies, programmes and strategies throughout the organization – related to outcomes 1, 2 and 3;
 - contribute actively to the United Nations system-wide arrangements for evaluation at the global, regional and country levels and for inter-agency humanitarian evaluations (IAHEs), including initiatives on evaluation of the COVID-19 response and the establishment of a system-wide evaluation function in line with the ongoing United Nations reform agenda led by the Secretary-General;
 - engage in strategically relevant **evaluation partnerships and networks** in the international arena, including the COVID-19 Global Evaluation Coalition and EvalPartners, and provide advice to regional bureaux and country offices on regional and national evaluation partnerships and networks – related to outcome 4;

- support the growth of WFP's **learning and accountability culture** by promoting and facilitating the use of evaluation evidence in policy and programme design and approval, especially the CSP process, and contributing actively to the development of lessons learned from evaluations related to the COVID-19 response – related to the overall purpose of the policy and a cross-cutting work stream in the evaluation strategy; and
- maintain **information and reporting systems** that enable oversight of the entire evaluation function (both centralized and decentralized) – related to all outcomes and a cross-cutting work stream in the evaluation strategy.

Resources for OEV 2021 workplan

14. The total resources required by OEV in 2021 to ensure progress towards each of the four interdependent outcomes of WFP's evaluation policy, with implementation phased in accordance with the corporate evaluation strategy, are currently costed at **USD 19.71 million** (see table A.IV.2) and are distributed as follows: USD 12.80 million from the PSA budget; USD 5.25 million from programme sources for CSPs, which will be sourced from country portfolio budgets; and USD 1.66 million to support impact evaluation work in the Democratic Republic of the Congo and South Sudan.

Main elements	Funding source	2017	2018	2019	2020 (updated August)	2021
OEV workplan	PSA base – total	6.88	7.43	10.39	12.22	12.80
	PSA base – staff costs	3.05	3.00	5.66	7.03	7.35
	PSA base – other costs	3.83	4.43	4.73	5.18	5.46
	PSA equalization account investment case (IC)*	1.50	0.40			
	Multilateral		0.50	0.59		
	Multilateral (2018 carry over to 2019)			0.12		
	Multi-donor contribution**			0.56	4.53	1.66
CSPs from CSP budgets***	Programme sources			1.75	2.00	5.25
Total		8.38	8.33	13.41	18.75	19.71

* The source for 2017 and 2018 was the PSA equalization account.

** For impact evaluations, from BMZ, KfW and USAID. Part of the resources available in 2020 are for multi-year impact evaluations.

*** CSP evaluations are funded from CSP budgets. On average they cost USD 250,000 and 21 are currently planned for 2021.

15. In 2019 and 2020 OEV's established staff capacity was augmented and stabilized in order to meet the needs arising from the increased and diversified OEV workplan at both the management and support levels. In 2021, an increase of one fixed-term position at the P4 level is foreseen. The total OEV staff budget required for 2021 is USD 7.34 million compared with USD 7.03 million in 2020 and USD 5.66 million in 2019. Maintenance of the

staff capacity established in OEV is essential in 2021 for covering the significant increase in CSPEs required by the CSP policy, which also has implications for resourcing of the quality assurance function.

16. The workplan outlook for 2022 and 2023 foresees a continued diversification of funding sources for the evaluation function. In addition to the PSA budget and multilateral funding, the evaluation function is funded by country portfolio budgets and a multi-donor trust fund. 2021 is the third year in which the costs of conducting CSPEs will be funded from country portfolio budgets (in line with WFP's policy on CSPs), as decentralized evaluations already are. This is a step towards the establishment of a sustainable financing mechanism for evaluation and relieves pressure on the PSA budget.
17. While ensuring that the quality of evaluations is maintained, OEV seeks maximum efficiency gains in evaluation management and value-added from partnership arrangements. Efficiencies and economies have been achieved through:
 - OEV's restructuring exercise, which has ensured the availability of more appropriate, flexible and efficient support that meets the needs of the highly integrated centralized and decentralized function. Further refinement is envisaged in 2021 with a view to ensuring maximum efficiencies, scalability of systems and flexibility among teams in responding to the evolving and dynamic workload envisioned for 2022–2023, especially in the light of COVID-19-related impacts;
 - active contributions to the inter-agency collection of lessons learned from evaluations, with a view to enhancing the use of evaluation findings from WFP;
 - use of long-term agreements with a wide range of service providers for conducting both centralized and decentralized evaluations and provision of editorial services for evaluation reports and other documents;⁶
 - establishment of a partnership with the World Bank that supports WFP's impact evaluation activities by enabling the organization to benefit from the bank's proven capacity and experience in delivering demand-led impact evaluations;
 - outsourcing of activities, where outsourcing creates scalable services and cost savings, while maintaining quality standards such as those in the quality support mechanism for decentralized evaluations and the post hoc quality assessments of all evaluations;
 - establishment of a management information system that facilitates reporting on the evaluation function;
 - systematic consolidation and sharing of evidence from both decentralized and centralized evaluations in order to inform the development of CSPs through the identification of synergies across evaluations and the production of synthesis reports and evidence summaries that enhance evaluations' contribution to knowledge;
 - consolidation of regional evaluation-related needs such as funding or workforce planning, including through joint work with the Research, Assessment and Monitoring Division and the Corporate Planning and Performance Division on strengthening the monitoring and evaluation workforce throughout WFP;
 - further enhancement of in-house facilitation and on-line training capacity in order to deliver the WFP Evaluation Learning Programme; and

⁶ Long-term agreements provide multiple advantages, including greater administrative efficiency.

- conduct of evaluations jointly or in partnership wherever possible so that costs are shared. This strategy offers a double win, as joint evaluations are also increasingly important in measuring progress towards the SDG targets from combined efforts under the 2030 Agenda, for inter-agency evaluations of system-wide responses to Level 3 emergencies and for all evaluation activities related to COVID-19 response.
18. Table A.IV.3 provides an overview of OEV's plan for centralized evaluations in 2020 and the provisional outlook for 2021 and 2022. The rationale and details of these deliverables are discussed in section A.

2021 OEV deliverables and 2022–2023 outlook

A. Centralized evaluations (outcome 2)

19. OEV's centrally managed evaluations inform all stakeholders of the relevance, effectiveness, impact and sustainability of WFP's policies, strategies, operations and activities and the efficiency of their implementation. There are three main types of centralized evaluations: global evaluations of policies and strategic themes; country-specific evaluations, comprising evaluations of CSPs and of humanitarian emergency responses; and impact evaluations.
20. The programme of evaluations for 2021–2023 set out in table A.IV.3 has been selected and prioritized to be of maximum relevance in WFP's dynamic policy and programming context and thus to optimize OEV's role in supporting accountability and learning in order to strengthen WFP's contribution to ending global hunger. The programme is designed to generate timely and pertinent evidence for decision making, as outlined in the following paragraphs.
21. **Strategic evaluations** are forward-looking and focus on strategic themes, systemic or emerging corporate issues and/or programmes and initiatives with global or regional coverage. The selection of topics and the scheduling of strategic evaluations through to 2022 were informed by a 2017 review of topics of strategic relevance where there was potential for an evaluation to contribute to organizational learning.
22. A strategic evaluation of **school feeding contributions to the SDGs**, including an assessment of WFP's school feeding policy (2013), began in late 2019 for submission to the Board at the 2021 annual session.
23. A strategic evaluation of **WFP's use of technology and innovation in constrained environments**, which examines the use of technological innovations in humanitarian crises, was initiated in 2020 and will be submitted to the Board at the 2022 first regular session.
24. The nutrition policy is due to be evaluated in 2021 and an evaluation of the HIV/AIDS policy is overdue. As an internal audit of nutrition was completed recently, OEV and the Nutrition Division have agreed to amplify and elevate the focus on these topics and therefore instead of carrying out two policy evaluations a single strategic evaluation of nutrition and HIV/AIDS will be commissioned in 2021 for submission to the Board at its 2022 annual session.
25. In the 2022–2023 period, three new strategic evaluations will commence: **management of organizational change; the supply chain management strategy** and **programme design in an era of collective action**.

26. **Policy evaluations.** The norm governing the evaluation of WFP's policies is set by the WFP policy formulation document approved by the Board in 2011.⁷ It requires that policies approved after 2011 be evaluated from four to six years after the start of implementation in order to contribute evaluation evidence and learning to WFP's policy cycle. For policies approved prior to 2011, evaluation of either the policy itself or the theme addressed by the policy is based on the criterion of continuing relevance to WFP's work or potential to contribute to new policy development. The topics of some policies are covered by strategic evaluations and may not be the subject of specific policy evaluation.
27. In 2021, the policy evaluation on **South-South and triangular cooperation** that was initiated in 2020 will be completed and submitted to the Board at the 2021 second regular session. In addition, OEV will launch an evaluation of the **policy on peacebuilding in transition settings** for submission to the Board at the 2022 annual session.
28. Looking ahead to 2022–2023, two policy evaluations are foreseen for 2022 and two for 2023. OEV will consult WFP management in order to determine priorities in light of the updated policy compendium.
29. **Country strategic plan evaluations.** In 2019, CSPEs became the primary instrument for providing accountability and capturing learning needs in accordance with the expectations of the Board and WFP management. They provide evidence of the strategic positioning and results of all of WFP's CSPs which informs the design of the next generation of CSPs. For this purpose, CSPEs are conducted in the penultimate year of the programme cycle in order to ensure that a final draft evaluation report is ready when the country office starts to design a new CSP.
30. The first four CSPEs conducted by OEV will be completed in 2020 and will be presented to the Board at the 2020 second regular session: Cameroon, the Democratic Republic of the Congo, Indonesia and Timor-Leste. A CSPE for Bangladesh will be presented at the 2021 first regular session.
31. Thirteen CSPEs were due to start in 2020. One was added (El Salvador) owing to changes in the CSP cycle to bring it into line with the country's UNSDCF, bringing the total to 14. Of those 14 CSPEs, one (Morocco) is no longer in the OEV workplan owing to evaluability challenges; two (the Syrian Arab Republic and the United Republic of Tanzania) have been postponed to 2021 owing to extensions in the CSP cycles; and two have been cancelled owing to feasibility concerns related to the COVID-19 global crisis (the Democratic People's Republic of Korea and the Islamic Republic of Iran). Nine will be conducted via remote inception missions and, potentially, remote data collection missions (Afghanistan, China, the Gambia, El Salvador, Honduras, Lao People's Democratic Republic, Lebanon, Mozambique and Zimbabwe). These will be completed and presented to the Board in the course of 2021 except for the Mozambique and Afghanistan CSPEs, which will be presented in 2022.
32. The number of CSPEs per year is based on current planning projections. In 2021 the number will increase to 21, decreasing to 16 in 2022 and 8 in 2023. However, OEV expects that there will be continued volatility in the workload because of potential changes in CSP cycles resulting from the COVID-19 global crisis and because of the ongoing process of aligning CSP and UNSDCF cycles, which has a direct impact on the timing of CSPEs. In 2020, OEV has streamlined and consolidated processes for optimum efficiency, developed guidelines and quality standards for CSPEs and established close working relationships with the Programme – Humanitarian and Development Division and regional bureaux to ensure that, as far as possible, the programme of work is responsive to needs.

⁷ WFP/EB.A/2011/5-B.

33. **Corporate emergency response evaluations.** In line with the Board's request for increased coverage of evaluations of **corporate emergency responses** (Level 3 and multi-country Level 2 responses), OEV will continue to follow its two-pronged approach: every Level 3 and multi-country Level 2 emergency response will be evaluated, either by an OEV evaluation that examines WFP's response alone – through a corporate emergency response evaluation or a CSPE where appropriate (as was the case in Bangladesh and the Democratic Republic of the Congo, where the scope of the respective CSPEs was expanded to cover the emergency responses in the two countries) – or as part of an IAHE (such as the response to cyclones in Mozambique), in line with corporate priorities.
34. In 2020–2021, the priority for corporate emergency response evaluations will be evaluation of the COVID-19 response. OEV is working closely with other oversight functions and WFP management to ensure complementarity and avoid the overburdening of field offices. Currently, OEV is collecting extensive data with a view to producing internal learning products and producing syntheses that inform the WFP response. In 2021 a formal evaluation of the WFP COVID-19 response will be conducted.
35. OEV is an active member of the IAHE steering group, which is chaired by the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), and recognizes the benefits of joint evaluations in providing a cost-efficient way of achieving evaluation coverage, minimizing the burden on United Nations country teams in challenging environments and enabling the evaluation of WFP's performance in system-wide humanitarian responses.
36. In 2020, two **IAHEs** – of the responses to drought in Ethiopia and cyclones in Mozambique – were completed. A further IAHE on gender equality and empowering women and girls will be completed by the end of 2020. However, two IAHEs planned for 2020 – of the Yemen crisis response and the Ebola response in the Democratic Republic of the Congo – have been postponed because of COVID-19. Topics for IAHEs in 2021 will be determined by the IAHE steering group, prioritizing evaluations of COVID-19-related activities.
37. **Impact evaluations.** Since 2018 OEV has launched two impact evaluation windows on cash-based transfers and gender and on climate change and resilience. A total of seven impact evaluations were selected for these two windows: three on cash-based transfers and gender in El Salvador, Kenya and the Syrian Arab Republic; and four on climate change and resilience in the Democratic Republic of the Congo, Mali, the Niger and South Sudan. In 2020, OEV established a multi-donor trust fund for receiving resources dedicated to impact evaluation activities, and will continue fundraising to support implementation of the impact evaluation strategy. OEV will continue to invite additional expressions of interest in these windows until WFP's evidence needs are met in the thematic areas covered. A third window, on school-based programming, will be launched in 2021, and a fourth, potentially on nutrition, in 2022, subject to the availability of funding.
38. In 2020, OEV initiated work on generating evidence from impact evaluations in fragile and humanitarian settings. This cross-cutting work stream is in line with the impact evaluation strategy and will build on lessons learned from the thematic windows. Activities are focused on developing the evaluation designs, data collection tools and processes needed to embed impact evaluation in future emergency responses. A mid-term review of the impact evaluation strategy will be conducted in 2021.
39. **Joint evaluations.** OEV will continue its engagement with FAO and the International Fund for Agricultural Development (IFAD) on a joint evaluation of collaboration among the Rome-based agencies, which began in 2020. OEV will also continue to collaborate with other United Nations and government agencies on joint evaluations of the COVID-19 response that were initiated in 2020.

40. **Synthesis reports.** Building on the growing body of good-quality decentralized evaluations, OEV started work on a synthesis of evidence and lessons on country capacity strengthening derived from WFP decentralized evaluations (2016–2020) for submission to the Board at its 2021 annual session.
41. Particular attention will be paid to ensuring that WFP evaluations make optimal use of the organization’s evolving field and corporate data systems; leverage innovative approaches to data collection, particularly where onsite data collection is not possible; and are in line with developments in WFP’s regulatory framework for data protection.

**TABLE A.IV.3: CENTRALIZED EVALUATION PLAN FOR 2021
AND OUTLOOK FOR 2022 AND 2023 (June 2020)**

Type	2021	2022	2023
Policy	<p><i>Continued from 2020:</i></p> <ul style="list-style-type: none"> • South–South cooperation (2/21) <p><i>New starts:</i></p> <ul style="list-style-type: none"> • Peacebuilding in transition settings (A/22) 	<p><i>Continued from 2021:</i></p> <ul style="list-style-type: none"> • Peacebuilding in transition settings (A/22) <p><i>New starts:</i></p> <ul style="list-style-type: none"> • 2 topics to be determined 	<p><i>New starts:</i></p> <ul style="list-style-type: none"> • 2 topics to be determined
Strategic	<p><i>Continued from 2020:</i></p> <ul style="list-style-type: none"> • School feeding contributions to the SDGs (A/21) • WFP’s use of technology in constrained environments (1/22) <p><i>New starts:</i></p> <ul style="list-style-type: none"> • Nutrition and HIV/AIDS (A/22) 	<p><i>Continued from 2021:</i></p> <ul style="list-style-type: none"> • WFP’s use of technology in constrained environments (1/22) • Nutrition and HIV/AIDS (A/22) <p><i>New starts:</i></p> <ul style="list-style-type: none"> • Managing organizational change • Supply chain management strategy 	<p><i>Continued from 2022:</i></p> <ul style="list-style-type: none"> • Managing organizational change • Supply chain management strategy <p><i>New starts:</i></p> <ul style="list-style-type: none"> • Programme design in an era of collective action • 1 new start topic to be determined
Country strategic plans	<p><i>Continued from 2020</i></p> <ul style="list-style-type: none"> • Afghanistan CSP (A/22) • Bangladesh CSP (1/21) • China CSP (2/21) • Gambia (the) CSP (2/21) • El Salvador CSP (2/21) • Honduras CSP (2/21) • Lao People’s Democratic Republic CSP (2/21) • Lebanon CSP (2/21) • Mozambique CSP (A/22) • Zimbabwe CSP (2/21) <p><i>New starts:</i></p> <ul style="list-style-type: none"> • Algeria ICSP • Bolivia (Plurinational State of) CSP 	<p><i>New starts:</i></p> <ul style="list-style-type: none"> • Benin CSP • Bhutan CSP • Cambodia CSP • Djibouti CSP • Dominican Republic CSP • Egypt CSP • Ghana CSP • India CSP • Kenya CSP • Malawi CSP • Namibia CSP • Nepal CSP • Nicaragua CSP • Philippines CSP • Rwanda CSP 	<p><i>New starts:</i></p> <ul style="list-style-type: none"> • Armenia CSP • Congo ICSP • Iraq CSP • Lesotho CSP • Liberia CSP • Madagascar CSP • Mali CSP • Sierra Leone CSP

TABLE A.IV.3: CENTRALIZED EVALUATION PLAN FOR 2021 AND OUTLOOK FOR 2022 AND 2023 (June 2020)			
Type	2021	2022	2023
	<ul style="list-style-type: none"> • Burkina Faso CSP • Central African Republic ICSP • Chad CSP • Ecuador CSP • Haiti CSP • Jordan CSP • Kyrgyzstan CSP • Mauritania CSP • Myanmar CSP • Nigeria CSP • Pakistan CSP • Peru CSP • Sao Tome and Principe CSP • Sri Lanka CSP • State of Palestine CSP • Sudan (the) CSP • Syrian Arab Republic ICSP • Tajikistan CSP • United Republic of Tanzania CSP 	<ul style="list-style-type: none"> • Senegal CSP 	
Humanitarian emergency response	<p><i>New starts:</i></p> <ul style="list-style-type: none"> • COVID-19 corporate emergency response 	<p><i>Continued from 2021:</i></p> <ul style="list-style-type: none"> • COVID-19 corporate emergency response <p><i>New starts:</i></p> <ul style="list-style-type: none"> • 1 corporate emergency response evaluation (tbc) 	<p><i>Continued from 2021:</i></p> <ul style="list-style-type: none"> • 1 corporate emergency response evaluation (tbc) <p><i>New starts:</i></p> <ul style="list-style-type: none"> • 1 corporate emergency response evaluation (tbc)
Inter-agency humanitarian	<p><i>New starts:</i></p> <ul style="list-style-type: none"> • 2 IAHEs (tbc) 	<p><i>New starts:</i></p> <ul style="list-style-type: none"> • 2 IAHEs (tbc) 	<p><i>New starts:</i></p> <ul style="list-style-type: none"> • 2 IAHEs (tbc)

TABLE A.IV.3: CENTRALIZED EVALUATION PLAN FOR 2021 AND OUTLOOK FOR 2022 AND 2023 (June 2020)			
Type	2021	2022	2023
Impact	<p><i>Continued from 2020:</i></p> <ul style="list-style-type: none"> • CBTs and gender impact evaluation window • Climate change and resilience impact evaluation window <p><i>New starts:</i></p> <ul style="list-style-type: none"> • School-based programming window 	<p><i>Continued from 2021:</i></p> <ul style="list-style-type: none"> • CBTs and gender impact evaluation window • Climate change and resilience impact evaluation window • School-based programming window <p><i>New starts:</i></p> <ul style="list-style-type: none"> • Nutrition window (TBC) 	<p><i>Continued from 2022:</i></p> <ul style="list-style-type: none"> • CBTs and gender impact evaluation window • Climate change and resilience impact evaluation window • School-based programming window • Nutrition window (TBC)
Joint evaluation	<ul style="list-style-type: none"> • Evaluation of Rome-based agency collaboration (2/22) 	<p><i>Continued from 2021:</i></p> <ul style="list-style-type: none"> • Evaluation of Rome-based agency collaboration (2/22) 	
Syntheses	<p><i>Continued from 2020:</i></p> <ul style="list-style-type: none"> • Synthesis of evidence and lessons on country capacity strengthening from WFP decentralized evaluations (A/21) <p><i>New starts:</i></p> <ul style="list-style-type: none"> • Topic to be determined 	<ul style="list-style-type: none"> • Topic to be determined 	<ul style="list-style-type: none"> • Topic to be determined

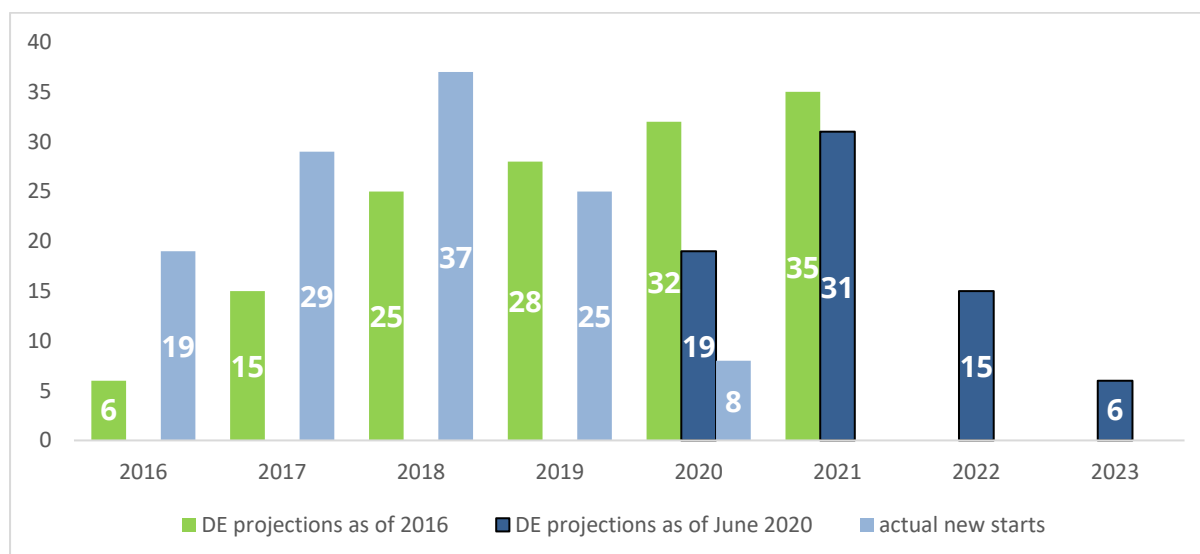
Letters and figures in brackets refer to the Board sessions at which the evaluations will be presented: A = annual session; 1 = first regular session; and 2 = second regular session. For example, A/19 refers to the 2019 annual session.

CBTs = cash-based transfers; ICSP = interim country strategic plan; tbc = to be confirmed.

B. Decentralized evaluation function (policy outcomes 1–4)

42. OEV's projections of numbers of decentralized evaluations consider planned new starts of CSPs and ICSPs and regional evaluation plans. After a steady increase in the number of decentralized evaluations (new starts)⁸ from 2016 to 2018 and a stabilization in 2019, the number of decentralized evaluations projected to start in 2020 is significantly reduced to 19 (see figure A.IV.2). This is in large part attributed to the COVID-19 crisis, which has forced country offices to redirect their attention and resources to operational response. As a result, the number of decentralized evaluations expected to start in 2021 has increased to 31. The projections for 2020–2023 are provisional estimates made on the basis of country office plans as of June 2020.

⁸ Decentralized evaluations are considered to have started once they enter the preparation phase with formulation of terms of reference.

Figure A.IV.2: Projections of decentralized evaluations (2016–2023*)

* The projections made in 2016 cover the period from 2016 to 2021 only.

43. OEV will continue its efforts to ensure sufficient capacity to plan and manage decentralized evaluations effectively and to maximize their use in evidence-based policy and programme design. In 2021, these efforts will focus on:
- continuing to support country offices and regional bureaux in evaluation planning, taking into account the uncertainties resulting from the COVID-19 pandemic, ensuring that the revised evaluation coverage norms are applied and promoting the delivery of decentralized evaluations that address specific learning gaps and ensure maximum complementarity with CSPEs; and
 - continuing efforts to embed evaluation costs in CSP budgets and engaging with donors to ensure that financial resources are in place for the delivery of independent, credible and useful decentralized evaluations. When country offices have adequately planned and budgeted for decentralized evaluations but face funding constraints, they will have access to the WFP Contingency Evaluation Fund for which OEV is the secretariat.
44. OEV will continue to enhance support mechanisms for the decentralized evaluation function with the aim of strengthening the quality, credibility and usefulness of decentralized evaluations, including by:
- periodically updating guidance on the decentralized evaluation quality assurance system and ensuring its dissemination throughout WFP;
 - maintaining its internal decentralized evaluation help desk with dedicated staff to support decentralized evaluations commissioned by headquarters divisions;
 - managing an outsourced quality support service for decentralized evaluations;
 - acting as secretariat for the contingency evaluation fund;
 - facilitating access to evaluation expertise for country offices and regional bureaux, enabling them to identify experienced and qualified evaluators; and
 - putting measures in place to ensure that WFP staff who commission evaluations understand the meaning and importance of impartiality and are able to protect it.

45. To address the human resource implications of the decentralized evaluation function in country offices and regional bureaux, OEV will continue to collaborate with the Research, Assessment and Monitoring Division on monitoring and evaluation workforce planning and the establishment of a monitoring and evaluation Future International Talent (FIT) pool. In 2021, this work will focus on:
- forecasting monitoring and evaluation staffing needs at headquarters and in the field and developing and testing monitoring and evaluation operating models for country offices;
 - managing the monitoring and evaluation FIT pool established in collaboration with the Research, Assessment and Monitoring Division; and
 - building on a 2020 study that explores the feasibility of establishing a professional recognition scheme for evaluation, which would feed into workforce and career planning.
46. OEV will further strengthen internal linkages and coherence between its own work and that of the six regional evaluation units in accordance with the expanded vision for the evaluation function set out in the evaluation policy document. In 2021, OEV will continue to support regional evaluation officers in operationalization of the six regional evaluation strategies, following up on recommendations from the mid-term reviews of regional strategies and the peer review of the evaluation policy, which will be completed in early 2021. OEV will continue to promote the sharing of best practices among regions and will further enhance the quality of evaluations and maximize their use, working closely with the Budget and Programming Division and regional bureaux management to ensure that adequate resources for evaluation are embedded in the PSA budgets of all regional bureaux.
47. OEV will continue to learn from ongoing work on strengthening its approach to evaluation partnerships and the development of national evaluation capacity, drawing on good practices in country offices and regional bureaux, providing tailor-made advice and support to staff engaging in regional and national evaluation networks and initiatives related to the 2030 Agenda, and fostering engagement in joint evaluations.

C. Overall evaluation function (outcomes 1–4)

48. The Evaluation Charter details the institutional arrangements and systems required to embed evaluative thinking and behaviour throughout WFP. Although initially triggered by needs arising from the building of a credible, quality decentralized evaluation function, the institutional arrangements and several of the systems also apply to centralized evaluation. They facilitate the enhancement of WFP's entire evaluation function in pursuit of the goals of the evaluation policy.
49. The OECD-DAC/UNEG peer review of the evaluation function will be completed in early 2021, following consultation with the Board. Findings will be presented at the 2021 annual session. Recommendations from the review will be a critical input to the update of the evaluation policy, which will be presented to the Board at its 2021 second regular session. WFP's new strategic plan and the associated results framework will also be critical inputs to the updated policy.
50. In 2021, building on implementation of recommendations from the peer review of the evaluation policy and mid-term reviews of regional evaluation strategies, OEV will continue to:
- strengthen its provisions for safeguarding impartiality and ethics in both centralized and decentralized evaluations with an integrated package of measures aimed at pre-empting situations where impartiality and ethics are at risk and facilitating prompt resolution of any issues that arise;

- act as secretariat to the evaluation function steering group, which supports the Executive Director in embedding evaluations in corporate processes and fostering a culture of learning and accountability;
 - provide strategic support for updates of regional evaluation strategies;
 - pilot the use of a centralized evaluation advisory panel aimed at optimizing evaluation approaches and methods based on global good practices and innovations in evaluation;
 - adapt its approaches, tools and processes to meet the challenges of producing high-quality and timely evaluations during the COVID-19 pandemic, building on initial guidance and technical notes prepared in 2020 on the planning of evaluations and remote data collection;
 - strengthen approaches for the effective mainstreaming of cross-cutting issues (equity, gender, inclusion of persons with disability, human rights) into WFP evaluation processes;
 - ensure sustainable financing mechanisms for decentralized and centralized evaluations in accordance with the directions set in WFP's Strategic Plan (2017–2021) and the Integrated Road Map;
 - develop its approach to monitoring and evaluation workforce planning, in collaboration with other divisions; and strengthen staffing for the evaluation function throughout WFP through the monitoring and evaluation FIT pool, which enables all levels of WFP to draw on a pool of qualified monitoring and evaluation experts in order to strengthen the monitoring and evaluation functions in country offices, regional bureaux and headquarters units.
51. To facilitate a more comprehensive approach to developing evaluation capacity throughout WFP, OEV will continue to roll out the evaluation capacity development strategy (2020–2024). The strategy caters to a variety of staffing levels and functions, including programme and policy advisers, WFP management, and staff who are part of WFP's evaluation cadre at the headquarters, regional bureau and country office levels. Priorities in 2021 will include:
- ensuring that staff throughout WFP understand their roles in evaluation by embedding targeted information on evaluation in corporate training materials during their revision or development and by updating a stand-alone introductory training module on evaluation; in this regard, OEV will continue to work with the programme, monitoring and finance functions with a view to including relevant information on evaluation in their respective foundation courses and will expand collaboration with other headquarters divisions where relevant;
 - ensuring a systematic approach to the professionalization of WFP's evaluation workforce, building on the success of WFP's evaluation learning programme EvalPro – including through the development of additional content, the provision of coaching, feedback and opportunities for on-the-job learning, external training and secondment, and exploration of the feasibility of establishing a professional recognition scheme for the evaluation cadre in WFP – and supporting the efforts of regional bureaux and country offices in developing evaluation capacity, ensuring that they complement OEV initiatives;
 - expanding the use of peer learning to promote evaluation capacity development;

- continuing to expand virtual activities for evaluation capacity development, building on the evaluation learning programme and experimenting with different virtual delivery methods for meetings, training and peer learning related to evaluation capacity development; and
- launching a foundation course on evaluation in WFP, targeting evaluation officers and monitoring and evaluation officers but also making the course available to all WFP staff who are interested in learning more about evaluation.

D. Promoting the use of evaluation evidence and communications (purpose and cross-cutting outcome of the policy)

52. WFP's evaluation policy reaffirms the importance of ensuring that evaluations are useful to decision makers and stakeholders by stimulating learning from and use of evaluations in the improvement of policies, strategies, programmes and operational decision making. The OEV communication and knowledge management strategy adopted in 2020 will have an integral role in promoting the use of evaluation among diverse audiences, raising awareness of the evaluation function and embedding an evaluation culture among WFP staff.
53. Priorities in 2021 will be:
- operationalizing the strategy, especially through the external dissemination of evaluation evidence through social media and platforms, with products targeted to specific audiences;
 - continuing to support the systematic use of evaluation evidence in programme and policy planning and implementation through the consideration of evaluation evidence and recommendations from WFP's programme review process and through participation in the policy cycle task force and other fora developed to strengthen knowledge management throughout WFP – ensuring that the development of second-generation CSPs is informed by evaluation evidence will be a key dimension of this priority;
 - continuing to conduct learning workshops during the evaluation process, as appropriate and where resources permit, and broadening the range of webinars;
 - continuing to support learning from and use of decentralized evaluations through support to regional evaluation officers and country offices engaged in innovative communication and dissemination efforts; and
 - enhancing data visualization in evaluation reports and updating WFP's upgraded evaluation intranet and internet pages in order to facilitate more effective sharing of evaluation information and evidence and to increase the accessibility of evidence from all WFP centralized and decentralized evaluations to internal and external users.
54. OEV will continue to promote the use of evaluation by:
- fostering a greater understanding of the role of evaluation in transformative change among WFP staff, particularly managers and heads of programme at country offices, through peer-to-peer learning and other initiatives aimed at strengthening WFP's learning culture;
 - engaging in learning partnerships with United Nations and other agencies to promote the synthesizing of evidence regarding topics of common interest and to enhance the use of evidence, particularly in the system-wide evaluation office currently being established;

- sharing evidence from decentralized evaluations in collaboration with regional bureaux and headquarters divisions, focusing on areas identified as core learning priorities by WFP staff;
- contributing evidence from evaluations to various corporate activities such as the annual performance report;
- sharing evidence from past evaluations that is useful to the COVID-19 response through, among other actions, actively contributing to lessons learned exercises conducted by the COVID-19 global evaluation coalition, whose membership comprises OECD-DAC member states and United Nations agencies, and releasing OEV lessons learned from past relevant evaluations;
- continuing to work with the Corporate Planning and Performance Division and the Enterprise Risk Management Division on optimizing use of the corporate risk and recommendation tracking tool, R2, which tracks management responses to evaluations and follow-up actions, and on ensuring meaningful reporting to the Board on the follow-up to evaluation recommendations; and
- commissioning a series of reviews of the implementation of evaluation recommendations with a view to enhancing the visibility and use of such recommendations. A first review, focusing on recommendations from strategic and policy evaluations, will be completed in 2021. A second will focus on WFP's response to emergencies and cover corporate emergency response evaluations and selected evaluations that assess WFP's work in emergency settings.

E. Engagement in the international evaluation system (policy outcome4)

55. OEV will continue to engage in the international evaluation system, focusing on where it can add the greatest value and on the areas of most relevance to WFP's work. In the light of the 2030 Agenda, in 2021 OEV will focus on following through on commitments to:
- continuing to participate in the IAHE process within the humanitarian programme cycle of the Inter-Agency Standing Committee, subject to the availability of capacity and resources;
 - continuing to work in partnership with the World Bank's Development Impact Evaluation Unit while further developing WFP's network of organizations engaged in generating evidence from impact evaluations in priority areas;
 - actively participating in UNEG's work on ensuring that evaluations contribute to the delivery of results under the 2030 Agenda and the COVID-19 response, and in the COVID-19 global evaluation coalition;
 - continuing to enhance collaboration among the evaluation offices of the Rome-based agencies, focusing on joint learning and capacity building initiatives, including the EvalForward community of practice for SDG 2;
 - cooperating with other evaluation functions in the United Nations system on the establishment of systems and processes for facilitating the effective and efficient commissioning and management of UNSDCF evaluations that meet system-wide learning and accountability needs and support delivery on the 2030 Agenda;
 - continuing the strategic partnership with EvalPartners on activities related to evaluation of work under the sustainable development agenda;

- continuing engagement with the Active Learning Network for Accountability and Performance in Humanitarian Action on work related to lesson learning, humanitarian evaluation practice and advocacy for evaluation in the humanitarian sector;
- further strengthening its engagement with the global evaluation initiative led by the World Bank's Independent Evaluation Group, which is aimed at enhancing the results of (national) evaluation capacity development through a coordinated approach involving all relevant partners at the global, regional and national levels;
- continuing to support regional evaluation officers in enhancing their partnerships with a wide range of stakeholders (United Nations organizations, national governments, civil society, etc.), including in areas such as joint evaluation, cooperation with Voluntary Organizations for Professional Evaluation, South-South learning and the development of tools for assessing national evaluation capacity; and
- continuing to contribute to and collaborate with other international professional networks.⁹

F. Evaluation function reporting (cross-cutting outcome)

56. The annual evaluation report presented to the Board at its annual session is the main channel for reporting on the performance of the evaluation function. It is informed by key performance indicators corresponding to the six areas of reporting identified in the evaluation policy,
57. In addition to continuous collection of the data needed to inform measurement of the core key performance indicators currently available, OEV will expand its information technology platform to include data specific to impact evaluations and will develop a dashboard that informs the Evaluation Function Steering Group of results from the evaluation function.
58. Key indicators used to assess the performance of the evaluation function also inform users of some of the risks identified in the corporate risk register and are updated regularly. New indicators that inform on the evolution of corporate risks related to evaluation will be developed.
59. Reporting and management information systems will continue to be developed, taking into account results from the peer review of the evaluation policy and future corporate developments such as the new strategic plan and corresponding results framework.

⁹ For example, professional evaluation associations, such as the American Evaluation Association, the European Evaluation Society, the African Evaluation Association and the International Development Evaluation Association.

ANNEX V

Own solvency needs assessment

1. The “own solvency needs” (OSN) assessment is WFP’s process for assessing the overall solvency needs of its “captive” self-insurance scheme. The assessment is an integral part of the scheme’s business strategy and planning process and takes into account its specific risk profile over a forward-looking time horizon.
2. Projections regarding the reserve required to ensure that the scheme’s overall solvency needs are met have been prepared based largely on the latest actuarial report-marine cargo premium pricing study, which was conducted in September 2019 by external experts. Other bases for setting the reserve include additional information on claims handling processes, risk analysis and recent loss experience.
3. Based on this analysis it has been calculated that the overall solvency needs of the self-insurance scheme require capital in the amount of USD 46,864,745 for 2020, 2021 and 2022 respectively.

Own risk assessment

4. The overall solvency needs amount is based on an assessment of the self-insurance scheme’s “own risk”, taking into consideration the maximum value at risk for each identified key risk, the controls and risk management arrangements in place and the basis for the measurement and assessment of the risks over the planning period to determine the amount of capital required. Underwriting and operational risks that are core to the strategic objectives and key risks of the self-insurance scheme are identified for the purposes of determining its overall solvency needs.

Underwriting risk

Marine cargo – (transport) risk profile and overall solvency needs

5. The overall solvency needs for this risk profile were determined to be USD 11,400,000.
6. Marine cargo transport represents a key risk for the self-insurance scheme and acceptance of this risk is core to its strategic objectives. Cargo transport risks arise from predominantly low severity/high frequency losses and may therefore be considered frequency driven.
7. Under the self-insurance scheme WFP currently accepts a USD 750,000 retention per conveyance, with a concentration cap per transit of USD 1,500,000. WFP’s risk management and loss control arrangements favourably contribute to the profile of this risk. Consistent with the assessment of the nature of this risk being high frequency but potentially low impact, the overall solvency needs assessment included an assumption of expected losses as derived from the actuarial modelling to determine the mean loss.

Marine cargo – (stock throughput) risk profile and overall solvency needs

8. The overall solvency needs for this risk profile were determined to be USD 15,560,000.
9. Stock throughput represents a key risk for the self-insurance scheme and acceptance of this risk is core to its strategic objectives. Stock throughput risks arise from predominantly low severity/high frequency losses and can therefore be considered frequency driven. WFP currently accepts retention of USD 500,000. Consistent with the assessment that throughput risks arise from low severity/high frequency losses the overall solvency needs assessment included an assumption of expected losses as derived from the actuarial modelling to determine the mean loss.

Marine cargo self-insurance scheme insurance premium volume (pricing) risk profile and overall solvency needs

10. The overall solvency needs for this risk profile were determined to be USD 3,681,909.
11. WFP allocates a dollar amount as premium for the self-insurance of its cargo. From 2013 to 2019 the average annual premium was USD 9.9 million. The most recent actuarial report suggests that a current premium between USD 31.37 million and USD 32.78 million would be appropriate.
12. Given the disparity between the 2019 premium of USD 25.41 million and the suggested range from the actuarial report, the scheme's overall solvency needs must include an amount to bridge the premium shortfall. This has been determined to be the difference between the 2019 premium and the upper range of the suggested premium (USD 32.78 million), equal to USD 7.363 million. However, as a more favourable loss history has become evident, it has been deemed more appropriate to apply a 50 percent probability to the premium variance to arrive at a value of USD 3.68 million.

Marine cargo reinsurance premium risk profile and overall solvency needs

13. The overall solvency needs for this risk profile were determined to be USD 1,200,000.
14. Cargo losses that exceed the self-insurance scheme retention amount are insured through Lloyd's of London. WFP accepts the risk that the premiums for this coverage will fluctuate from year to year. The 2019 premium was USD 541,000, which represents good value for money compared with the available market rates of USD 1.15 million–USD 1.30 million indicated by an actuarial analysis. Being high frequency/potentially low impact, the OSN test for premium fluctuation was to assume at least a doubling of (re)insurance pricing due to losses and current marine insurance market.

Marine cargo extension and expansion of cover risk profile and overall solvency needs

15. The overall solvency needs for this risk profile were determined to be USD 7,200,000.
16. There are certain losses that fall outside the definition of the standard insurance policy cover and are therefore not covered by the primary insurer. In the event of such losses, the self-insurance scheme provides compensation for the uninsured loss.
17. This extension and expansion of coverage represents a key risk and is core to the self-insurance scheme's strategic objectives.
18. In the consideration of the impact of such uninsured losses two recent large losses incurred by the self-insurance scheme were taken into account.¹ Consideration was also given to the fact that these losses are partially captured under the marine and stock throughput risk profiles. However, given the wide variety of losses that could be captured under this risk profile, an additional (future losses not captured in the actuarial analysis) amount to ensure that the scheme's overall solvency needs were met was deemed necessary.
19. To determine the additional amount, a three-year proportion of a further USD 12 million (replicating the 2019 large loss) loss is applied, considering that such a large loss could be expected to occur once every five years. This is calculated as USD 12 million / 5*3.

¹ The USD 12 million loss resulting from contaminated commodities supplied to 25 countries and the 2018 commodities with incorrect mix.

Systemic risk profile and overall solvency needs

20. The overall solvency needs for this risk profile were determined to be USD 1,688,000.
21. Given the geopolitical nature of certain risks in the transport of WFP goods, there could be a need for alternate transport arrangements that lead to higher costs and subsequent loss to WFP. For example, additional costs could be incurred when there are no alternate service providers or where war on land necessitates additional supplies or more expensive forms of transport of food or the relocation of food from one region to another.
22. The self-insurance scheme recognizes such costs and those things that, through risk management controls as detailed in the risk register, contribute to mitigating them.
23. Systemic losses vary from year to year; an industry average of 10 percent was therefore applied to the 1-in-10-year forecast losses amount.

Operational risk

24. The operational risk profile overall solvency needs were determined to be USD 200,000.
25. Operational risks may materialize through personnel execution errors or processing failures as well as through other events either directly or indirectly. Although the self-insurance scheme and WFP's organizational and operational structures reduce exposure to many of these risks, their complete elimination is impossible. The key operational risk identified is the additional cost associated with the unavailability of a suitable supplier. In order to mitigate this risk, suppliers are vetted and cost-effectiveness is taken into account when expending WFP resources due to a lack of suppliers.
26. In determining the overall solvency needs for this risk, a nominal amount of capital, calculated as a percentage of the total expenses of the self-insurance scheme, in the amount of USD 200,000, was deemed to be appropriate.

Conclusion

27. Based on the above quantitative and qualitative analysis, the amount needed to ensure the solvency of the self-insurance scheme is determined to be USD 40.929 million. To take into consideration the impact of unexpected events and shocks, each of the risk categories affecting the overall solvency needs was subjected to a stress factor. For the overall solvency needs in 2020 the independent expert's actuarial analysis was used to determine the most appropriate stress factor.
28. The percentile range presented in the actuarial analysis provides the probability that the total losses in a year will be less than a defined value. For the own solvency needs assessment, the mean forecasted loss of USD 26.96 million was chosen as the reserve amount; this is the standard commercial insurance industry approach for annual budgeting. In addition to mean losses (the amount of losses anticipated on an annual basis), for purposes of the self-insurance scheme one must also consider underwriting years in which losses exceed mean expected losses. For the determination of the stress scenario, both the 90th percentile (1 in 10 years) and 80th percentile (1 in 5 years) confidence intervals were analysed. Considering the continued improvement of loss experience in recent underwriting periods the 80th percentile (1 in 5 years) stress was deemed appropriate. The 80th percentile equates to a 14.5 percent stress loading on each of the risk categories affecting the overall solvency needs.

29. Accumulating for all listed key risks, the overall solvency needs for the self-insurance scheme, allowing for stress scenarios for all the above risks, have been calculated at USD 46,864,745 in the short, intermediate and long term. WFP is satisfied that the process employed to calculate the overall solvency needs was sufficiently comprehensive given the nature, scale and complexity of the self-insurance scheme.

ANNEX VI

Terminology

As far as possible, common United Nations terminology for budget preparation has been used in this document. WFP-specific terms and definitions have been used where necessary.

Account

A formal record of an asset, liability, revenue or expense for which the effects of transactions are recorded in terms of their monetary value or other unit of measurement.

Activity

Activities are actions taken or work performed through which inputs such as funds, technical assistance and other types of resources are mobilized to produce specific outputs.

Activity category

Activities, which are described in country strategic plans, are classified in standardized groups throughout WFP, which allows aggregation by nature of the activities. A comprehensive list of WFP activity categories can be found in the Corporate Results Framework.

Annual performance report (APR)

A corporate-level report submitted to the Board and donors highlighting WFP's main achievements and challenges. Reporting progress against the WFP strategic plan and management plan, the APR reflects results-based management principles and constitutes an essential piece of WFP's accountability and performance management system. The report draws on WFP's accounting and operation management systems and on consultation with divisions, regional bureaux, country offices and partners.

Appropriation

The amount approved by the Board for purposes specified in the programme support and administrative (PSA) budget for a financial period, against which obligations up to the amount approved may be incurred for those purposes.

Appropriation line

The largest subdivision of the PSA budget within which the Executive Director is authorized to make transfers without prior approval of the Board.

Beneficiaries

Beneficiaries are individuals who benefit directly (tier 1 beneficiaries) or indirectly (tier 2, tier 3 beneficiaries) from WFP interventions at any time during a given reporting period.

Board

The Executive Board of WFP, and its predecessors.

Capital Budgeting Facility

A revolving facility for enabling WFP to implement large-scale initiatives that improve efficiency by reducing costs in the long term.

Contribution

A donation of appropriate commodities, non-food items, acceptable services or cash made in accordance with procedures set out in WFP's financial regulations. A contribution may be multilateral, directed multilateral or bilateral.

Corporate Results Framework (CRF)

The normative document approved by the Board in order to operationalize WFP's strategic plan and policy on country strategic plans. It establishes the logic model for programme results and the management support architecture used to guide the planning and monitoring of and the reporting on WFP's performance towards the achievement of strategic objectives. The CRF aligns the "line of sight" with indicators used to measure results. These indicators are maintained in two compendiums: the CRF programme output and outcome compendium; and the CRF management key performance indicator compendium. Targets for results are set in the performance cycles of country, regional and headquarters offices and reviewed by the Board in the annual performance report.

Critical corporate initiatives

Non-recurring investments funded by allocations from the PSA equalization account and aimed at strengthening WFP's programming, operational and administrative capacity.

Directed multilateral contribution

A contribution, other than a response to an appeal made by WFP for a specific emergency operation, which a donor requests WFP to direct to a specific activity or activities initiated by WFP or to a specific programme or programmes.

Direct support cost

A cost which corresponds to country-level expenditures that are directly linked to the execution of the programme as a whole but cannot be attributed to a specific activity within it.

Executive Director

The Executive Director of the World Food Programme or the official to whom the Executive Director has delegated authority and responsibility for the matter in question.

Financial regulations

Regulations adopted pursuant to general regulations that govern the financial management of the WFP Fund. The Board may, in exceptional circumstances, grant exemptions from the financial regulations.

Focus areas

Mutually exclusive categories of the contexts in which WFP operations are implemented. Focus areas appear as tags in WFP logical frameworks at the WFP strategic outcome level and are three in number: crisis response, resilience building and response to root causes. Each strategic outcome statement should be associated with one focus area.

Full cost recovery

The recovery of all the costs of the activities financed by a contribution or service provision payment.

Functional areas

Areas of expertise relevant to managing related business processes and providing internal services for implementing operations. The functional areas are closely related to the country office and regional bureaux structures and, to a certain extent, headquarters divisions.

General Fund

The accounting entity established for recording, under separate accounts, indirect support cost recoveries, miscellaneous income, operational reserve and contributions received which are not designated to a specific programme category fund, trust fund, or special account.

Global Commodity Management Facility

A facility that enables WFP to buy food on the basis of estimated regional needs and funding forecasts with a view to exploiting favourable market conditions and minimizing the time required to deliver food to beneficiaries.

Implementation plan

An annual plan of prioritized and adjusted operational requirements, based on funding forecasts, available resources and operational challenges.

Indirect support costs

A cost which cannot be directly linked to the execution of a programme or activity.

Integrated Road Map (IRM)

The IRM defines the transformative changes required in order to implement the Strategic Plan (2017–2021) and facilitate and demonstrate WFP's contribution to achieving the goals of the 2030 Agenda on Sustainable Development, particularly Sustainable Development Goal (SDG) 2, "End hunger, achieve food security and improved nutrition, and promote sustainable agriculture", and SDG 17, "Strengthen the means of implementation and revitalize the global partnership for sustainable development".

Internal Project Lending

An internal advance financing mechanism whose objectives are to maximize the utilization of project resources in order to improve the timely availability of food. The facility enables projects to receive advance funding pending confirmation of forecast contributions within established risk management parameters.

Management plan

The three-year comprehensive plan of work approved by the Board each year on a rolling basis, inclusive of planned outcomes and indicators of achievement, together with the annual WFP budget.

Multilateral contribution

A contribution for which WFP determines the programme or WFP activities in which the contribution will be used and how it will be used, or a contribution made in response to a broad-based appeal for which WFP determines, within the scope of the broad-based appeal, the programme or WFP activities in which the contribution will be used and how it will be used, and for which the donor will accept reports submitted to the Board as sufficient to meet the requirements of the donor.

Operational costs

Transfer costs and implementation costs of a programme.

Operational requirements

All direct operational needs and direct support costs related to approved programmes and programmes that are expected to be submitted for approval.

Pillars

Five categories (A–E) that describe products and services delivered by regional bureaux and headquarters in order to support country offices in implementing their CSPs, and therefore to align the plans and budgets of regional bureaux and headquarters offices.

Programme categories

A classification of WFP activities, established in accordance with the general rules:

- **Country strategic plans (CSPs)** describe WFP's entire portfolio of humanitarian and development activities in a country or countries¹ and are prepared on the basis of country-led analyses of sustainable development.
- **Interim country strategic plans (ICSPs)** describe WFP's entire portfolio of humanitarian and development activities in a country or countries* and are prepared for countries where country-led analyses of sustainable development have not been completed.
- **Limited emergency operations** are used to provide emergency relief in a country or countries* where WFP does not have a country strategic plan or an interim country strategic plan.
- **Transitional interim country strategic plans (T-ICSPs)** describe WFP's entire portfolio of humanitarian and development activities in a country or countries* and are implemented between the end of a limited emergency operation and the start of implementation of a country strategic plan or interim country strategic plan.

Programme of work

The total approved WFP programme requirements determined in collaboration with governments and other partners and utilized for funding appeals.

Programme support and administrative (PSA) budget

The portion of the WFP budget that pertains to providing indirect support for WFP's activities.

Project

A separately identified undertaking within a programme category.

Ration

A ration is the food or cash or voucher equivalent provided daily for a beneficiary in a targeted group; it is expressed as the weight in grams of each food type and varies in size according to needs and available funding.

¹ Pending Board approval of the addition of "or countries" to General Rule II.2.

Service provision

The provision of services consistent with the purposes, policies and activities of WFP to a party in exchange for payment.

Special account

An account established by the Executive Director for a special contribution or for monies earmarked for specific activities, the balance of which may be brought forward to the succeeding financial period.

Strategic objectives

The first level of support for the achievement of strategic goals, the five WFP strategic objectives frame WFP's programmatic and operational focus and link to national and global efforts to meet SDG 2 and SDG 17 targets.

Strategic outcomes

Part of WFP's programmatic results chain, strategic outcomes are statements in WFP logical frameworks that reflect the stated or implied goals of a country's national plan and regional framework to which WFP's assistance will contribute. Strategic outcomes contribute to WFP strategic results, and below them are outputs and activities. Strategic outcomes are classified into standard outcome categories for the purpose of aggregation throughout WFP.

Strategic results

Supporting the strategic objectives, strategic results align WFP's support with national efforts to achieve the SDGs. They contribute to the achievement of strategic objectives and frame strategic outcomes at the country level. For more comprehensive information, consult the WFP Strategic Plan (2017–2021).

Trust fund

An identifiable subdivision of the WFP Fund, established by the Executive Director in order to account for a special contribution, the purpose, scope and reporting procedures of which have been agreed with the donor.

WFP budget

The annual budget component of the management plan approved each year by the Board indicating estimated resources and expenditures for programmes and activities, and shall include a Programme Support and Administrative budget.

WFP transfer modalities

- **Commodity voucher.** A paper or electronic entitlement expressed in fixed quantities of specified goods. They are a distinct transfer modality, and are not cash-based or in-kind.
- **Cash-based transfer.** A set of transfer modalities through which beneficiaries are provided with purchasing power in the form of cash and/or value vouchers.
- **Cash transfer.** Monetary assistance in the form of cash or electronic disbursement to a targeted individual or household for the purchase of food.
- **Value voucher.** A paper or electronic entitlement of fixed value issued to a targeted individual or household and redeemable at specified retailers.

Acronyms

APR	annual performance report
BMZ	Germany's Federal Ministry for Economic Cooperation and Development
CBF	Capital Budgeting Facility
CBT	cash-based transfer
CFS	Committee on World Food Security
COMET	country office tool for managing effectively
CRF	Corporate Results Framework
CSP	country strategic plan
CSPE	country strategic plan evaluation
DE	decentralized evaluation
DSC	direct support costs
EDMF	Emerging Donor Matching Fund
FAO	Food and Agriculture Organization of the United Nations
FFA	food assistance for assets
FIT	Future International Talent
FITTEST	Fast Information Technology and Telecommunications Emergency Support Team
GCF	Green Climate Fund
GCMF	Global Commodity
IAHE	inter-agency humanitarian evaluation
ICSP	interim country strategic plan
IFAD	International Fund for Agricultural Development
IFI	international financial institution
IFRC	International Federation of Red Cross and Red Crescent Societies
ILO	International Labour Organization
IPC	Integrated Food Security Phase Classification
IRM	Integrated Road Map
ISC	indirect support cost
IT	information technology
KfW	reconstruction credit institute
KPI	key performance indicator
NGO	non-governmental organization
OECD-DAC	Development Assistance Committee of the Organisation for Economic Co-operation and Development

OED	Office of the Executive Director
OEV	Office of Evaluation
OIG	Office of the Inspector General and Oversight Office
OIGs	Office of Inspections and Investigations
PSA	Programme Support and Administrative (budget)
PSAEA	PSA equalization account
RB	regional bureau
SDG	Sustainable Development Goal
SPA	strategic partnership agreement
T-ICSP	transitional interim country strategic plan
UN SWAP	United Nations System-Wide Policy on Gender Equality and the Empowerment of Women
UNDSS	United Nations Department of Safety and Security
UNEG	United Nations Evaluation Group
UNHAS	United Nations Humanitarian Air Service
UNHCR	Office of the United Nations High Commissioner for Refugees
UNHRD	United Nations Humanitarian Response Depot
UNICEF	United Nations Children's Fund
UNSDCF	United Nations sustainable development cooperation framework
USAID	United States Agency for International Development
WHO	World Health Organization