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FINANCE COMMITTEE

Hundred and Fifty-fifth Session

Rome, 27 - 28 October 2014

WFP Management Plan (2015-2017)

Queries on the substantive content of this document may be addressed to:

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EXECUTIVE SUMMARY

- The WFP Management Plan (2015–2017) is submitted to the Board for approval of the following components: the 2015 Programme Support and Administrative (PSA) budget; supplementary PSA appropriations; expenditure from the General Fund for investment management costs; an increased target level for the Immediate Response Account (IRA); and the 2015 Indirect Support Cost (ISC) recovery rate. It also presents, for taking note, the forecasted funding level and projected operational requirements.
- The Management Plan (2015–2017) reflects the transformation of WFP’s performance management in terms of increased coherence among the Management Plan, the Annual Performance Report and the Financial Statements. The Plan makes a number of improvements with a view to embedding performance–informed budgeting in its processes.
- A new 2015 implementation plan of USD 3.99 billion provides a complete picture of WFP’s activities in the field by combining the provisional prioritized plan of work with country-specific and corporate trust funds related to the field programmes and activities.
- The provisional prioritized plan of work for 2015 matches projected operational requirements of USD 7.45 billion to forecast contributions of USD 4.4 billion in 2015 – USD 3.9 billion excluding ISC and trust funds. This gives a provisional plan to provide 10.72 billion daily rations through 150 projects in 79 countries, or 76 countries if trust funds are excluded.
- Country-specific trust funds for 2015 are estimated at USD 99 million; these funds have been included in regional implementation plans. Corporate trust funds related to field activity are estimated at USD 34 million.
- As part of the refinement of the measurement of food assistance costs, the Management Plan shifts the focus from beneficiaries to daily rations. Using rations as the unit of analysis allows WFP to set out more accurately the costs associated with providing assistance in the form of food, cash or vouchers.
- The new PSA budget approach incorporates value-for-money considerations as a basis for resource allocations, and links planned achievements with management results with a view to ensuring that WFP manages its resources as economically, efficiently and effectively as possible with maximum transparency and accountability.
- The PSA budget for 2015 is proposed at USD 281.8 million – a zero nominal growth budget over 2014. Cost savings – and a further USD 750,000 decrease for investment management costs to be funded from the General Fund – made it possible to reallocate USD 8.1 million to priority areas and to meet USD 5.4 million of non-discretionary cost increases, including the 2015 PSA share of the USD 10 million security costs previously met from the General Fund.
- Trust fund requirements are integrated in the Management Plan to improve transparency. Corporate trust fund requirements for institutional improvements and capacity development initiatives are estimated at USD 114 million for 2015; these are complementary to the PSA budget.

- Non-recurring investments related to critical corporate initiatives of USD 9.2 million are proposed for funding from the PSA Equalization Account. These investments are fundamental to the implementation of the Strategic Plan, and to securing a sustainable shift from food aid to food assistance.
- In recognition of the current challenging funding environment and growing global humanitarian needs, WFP will strive to expand its donor base and advocate for predictable and flexible funding. To better enhance WFP's timely response – particularly to the number of Level 3 emergencies – the Secretariat proposes an increased IRA target level of USD 200 million.
- The Secretariat further proposes a continuation of the current 7 percent ISC recovery rate in 2015.
- The Management Plan outlines use of the approved USD 70 million for corporate services financing mechanisms and reports on special account activity, which is estimated at USD 142 million.
- The Management Plan continues to build on Fit for Purpose. In light of lessons learned the Executive Director has made organizational adjustments that will be effective January 2015.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to review the “WFP Management Plan (2015–2017)”, 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 decisions as outlined in the document “*WFP Management Plan (2015–2017)*”.**

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**Executive Board
Second Regular Session**

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WFP MANAGEMENT PLAN (2015–2017)



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NOTE TO THE EXECUTIVE BOARD

This document is submitted to the Executive Board for approval.

The Secretariat invites members of the Board who may have questions of a technical nature with regard to this document to contact the WFP staff focal points indicated below, preferably well in advance of the Board's meeting.

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EXECUTIVE SUMMARY

A Financial Plan for Tackling Major Emergencies while Living Within Our Means

1. The Management Plan (2015–2017) reflects a transformation of WFP’s budgetary processes to performance-informed budgeting and increased transparency and accountability. The areas of improvement include:
 - a new funding section that provides a context for forecasting global trends and identifying the associated challenges in terms of predictability and flexibility;
 - an increase in the target level of the Immediate Response Account (IRA) to exploit its multilateral nature and multiplier effect of the revolving facility;
 - a new implementation plan that prioritizes operational requirements in line with forecast 2015 funding levels and includes trust funds that support programmes at the country and regional levels so as to provide a realistic view of WFP’s work in the coming year; and
 - the integration of information presented on trust funds to enhance transparency with regard to all of WFP’s activities and funding.
2. These improvements will be the basis for more coherent links between the Management Plan, project plans and unit annual performance plans, the Annual Performance Report and WFP’s Financial Statements. They are designed to enhance performance and accountability during and between budget cycles.
3. Forecast funding for the first year of the Management Plan (2015–2017) is USD 4.4 billion. This is realistic and consistent with levels realized over the last few years.
4. The magnitude and complexity of WFP’s operations will continue to create challenges. The persistence of major and complex crises underlines the importance of continuing the reforms required to make WFP fit for purpose to implement the Strategic Plan (2014–2017). As needs expand, and as governments face difficult economic choices, WFP needs to demonstrate its efficiency and effectiveness.
5. The Management Plan (2015–2017) proposes zero nominal growth in the Programme Support and Administrative (PSA) budget in relation to 2014, to be achieved through savings and a budget review using a value-for-money perspective. The forecast funding of USD 4.4 billion and the proposed PSA budget will ensure that WFP continues to operate within its means, as demonstrated by the healthy PSA Equalization Account balance projected for the end of 2015.

Funding

6. WFP has been a leader in the development of innovative approaches and financing instruments to meet growing humanitarian needs. Sound programme design tailored to particular circumstances with effective systems for monitoring and evaluation, internal control and reporting are prerequisites for increasing funding from donors.
7. A continuing priority is to increase financial inflows by expanding the number of donors and increasing the proportion of multi-year and multilateral funds at WFP's disposal, in harmony with its partnership strategy. Part of the approach is to expand WFP's donor base to include non-traditional donors such as the Gulf States and Brazil, the Russian Federation, India, China and South Africa (BRICS) – and to leverage private-sector corporate social responsibility opportunities.
8. Innovations include providing new financing instruments to help donors to focus on areas of interest such as climate insurance or FoodSECuRE – a funding mechanism for climate shock resilience, preparedness and post-disaster recovery – and advance financing mechanisms such as the Working Capital Financing Facility (WCFF), which optimizes the use of assets already at WFP's disposal, and the IRA, which helps to maximize the impact of donor funding.

⇒ *Proposal to increase the target level of the Immediate Response Account facility*

9. The IRA was established in December 1991 to enable WFP to provide immediate assistance such as logistics and non-food items in emergencies. It overcomes the inevitable delays in humanitarian funding, for example while appeals and formal donations are considered and confirmed. Donors contribute to the account to save lives – the core of WFP's mandate. Contributions are advanced to operations in anticipation of donors' earmarked contributions, and are normally repaid so that the original contribution can be "revolved" to another project. Under certain circumstances, an IRA advance to a life-saving operation is converted into a grant.
10. This more flexible project financing facility has proven benefits. Contributions to the IRA are made directly by donors, who can achieve several impacts through the revolving nature of the facility. And because the contributions are not strictly earmarked, WFP has the flexibility to respond quickly in situations where timely action saves lives. Governance of the IRA will be combined with other financing facilities to ensure they complement each other, and enhanced performance reporting will ensure greater accountability.
11. Under Financial Regulation 4.3, the Executive Board shall establish an IRA target level for each financial period. This target, which does not represent a commitment, was set at USD 70 million in October 2004. Since then WFP's income has nearly doubled, and the increased volume and complexity of its work in the past decade has drained the account on a number of occasions. The Secretariat therefore proposes a new IRA target level of USD 200 million.

⇒ *Funding forecast*

12. WFP is a voluntarily funded organization: its operations and financial management therefore depend on the level of funding actually received. In order to provide a realistic and prioritized plan of work, WFP has estimated forecast contributions from the project level up to the strategic level on the basis of trends and intelligence gathered from donors, taking into account the potential for increased and flexible funding through an expanded donor base and WFP's financing instruments.

13. Table 1 summarizes actual funding confirmed for 2012 and 2013, with forecast funding for 2014 and 2015. The Secretariat considers the USD 4.4 billion forecast for 2015 to be conservative and realistic.

TABLE 1: ACTUAL AND PROJECTED FUNDING (USD billion)				
	2012	2013	2014*	2015*
Management Plan (2015–2017)	4.044	4.380	4.500	4.400

* Latest estimate, 30 September 2014

14. Sound partnerships and innovative fundraising are prerequisites for the delivery of effective services to beneficiaries. WFP's corporate partnership strategy will promote "delivering better together" by involving its partners at the strategic level and will help to build relationships to mobilize resources from a wider range of donors.

Provisional Prioritized Plan of Work

15. As growing needs continue to outstrip available resources, WFP needs an effective means of prioritizing in and between operations to match a preliminary plan with forecast funding. It is recognized that the approach has some limitations arising from the voluntary nature of the funding of all of WFP's operations, the unpredictable nature of its work and the fact that the information is compiled five months before the financial year begins.
16. WFP will include the 2015 provisional prioritized plan of work – which is linked to outputs and outcomes – in the budgetary outcome report in the Financial Statements, to provide for a comprehensive assessment of financial performance.
17. A prioritized plan of work is essential in the transformation to performance-informed budgeting. The Management Plan (2014–2016) reported the results of a project-by-project analysis of all country operations to show how managers would prioritize expenditure in 2014 so that planned activities were aligned with forecast funding levels.
18. This analysis has been further developed to create the provisional prioritized plan of work based on forecast funding for 2015. A major feature is that all prioritization decisions are made by managers in the field, project by project: these are analysed to reveal the overall impact on the programme of work. One refinement for 2015 is to create funding forecasts at the project level on the basis of trends and donor intelligence, taking into account donors' funding preferences.¹ Another is to bring together forecast trust fund expenditure at the country office level to provide a full picture of the work to be implemented in the regional bureaux. These are fundamental steps towards more realistic corporate budgeting, itself an essential feature of performance-informed budgeting.

⇒ The cost of food assistance

19. In previous years WFP's reach has been expressed in terms of the number of beneficiaries receiving direct food assistance and the unit cost of food assistance has been expressed in terms of the average cost per beneficiary. But the changing nature of food assistance, different durations and frequencies of assistance and the changing types of outcome for beneficiaries are reducing the usefulness of these metrics: short-term provision of high-energy biscuits for people immediately after an emergency, for example, cannot be equated with long-term food assistance for people in a protracted emergency.

¹ Ninety percent of contributions to WFP are directed to specific projects.

20. WFP is therefore modifying the way it costs and measures its assistance, moving from a focus on beneficiaries to a focus on rations provided.² This will enable WFP to be more transparent with regard to the costs of food assistance in the form of food, cash or vouchers across operations and across the current range of activities. The reporting and information systems required to report on the actual cost per ration for 2015 will be rolled out during the year. The new cost metric will make it easier to see the cost of assistance provided in the form of food, cash or vouchers down to the activity, tool or project level. But it does not accurately reflect the value of WFP's assistance for people other than direct recipients of food assistance, for instance when the capacity development and augmentation (CD&A) tool is used.³
21. The 2015 provisional prioritized plan of work will deliver 10.72 billion daily rations at an average cost of USD 0.34 per ration. The daily cost of a ration is calculated for each project activity and includes all transfer-related costs. The number of rations provided and the cost per ration vary according to the type of activity and transfer tool: the average ration cost for school feeding, for example, is lower than the ration cost for general distribution, reflecting the different operational conditions.

Operational Requirements

22. WFP's requirements for operations in 2015 are estimated at USD 7.45 billion. This is slightly above the USD 7.27 billion "high" projection for 2015 in last year's Management Plan and will provide for 17.12 billion daily rations in 150 projects in 76 countries. The requirement includes a full year of needs for the four Level 3 emergencies in the Central African Republic, Iraq, South Sudan and the Syrian Arab Republic, which account for 40 percent of projected operational requirements.⁴
23. Projected operational requirements for the Middle East, North Africa, Eastern Europe and Central Asia region will increase by USD 1.06 billion, a 65 percent increase from 2014; this is the largest regional requirement, accounting for 36 percent of total needs. There is also a USD 657 million increase – 39 percent above the 2014 level – for the East and Central Africa region, largely because of the South Sudan emergency. These two regions account for two thirds of projected operational requirements. Projected operational requirements are stable if the emergencies in the Syrian Arab Republic and South Sudan are excluded, as those operations have no significant impact on the operational requirements of other regions.

⇒ *Unforeseen needs*

24. The operational requirements summarized above take into account known and quantified needs – but instability in Iraq and the State of Palestine, for example, may generate additional needs. The operational requirements identified when preparing the Management Plan typically increase by 35 percent as the year progresses and unforeseen emergencies arise.

² A ration is defined as a single meal, cash transfer or voucher for a beneficiary to address food insecurity.

³ A categorization of WFP beneficiaries has been developed that distinguishes between persons who receive food assistance directly and those who benefit from asset creation, capacity development or behavioural change communication. The vast majority of WFP assistance is committed to food, cash or voucher distribution to beneficiaries to improve food security.

⁴ Total operational requirements do not include needs for the Ebola outbreak in West Africa; foreseen needs for Iraq are those as of August 2014 only.

Programme Support and Administrative Budget for 2015

25. The PSA budget covers the indirect support costs (ISC) needed to implement the provisional prioritized plan of work. This budget is funded from ISC recoveries from contributions in accordance with the full-cost recovery policy.⁵
26. The Secretariat will maintain a zero nominal growth budget in 2014 by absorbing year-on-year cost increases and making efficiency savings to deliver the same output. The proposed 2015 regular PSA budget of USD 281.8 million is the same as that approved in the Management Plan (2014–2016).
27. A budget review is under way to ensure that the effectiveness of operational support is maintained, that savings and internal efficiencies are generated and that resources are reallocated to higher priorities.
28. Zero nominal growth was achieved through a mandatory budget reduction of USD 12.8 million affecting most business units.⁶ This amount and USD 750,000 of investment management costs to be funded from the General Fund were used to:
 - meet USD 5.4 million of non-discretionary cost increases,⁷ including security costs previously met from the General Fund and now absorbed into the PSA budget; and
 - reallocate USD 8.1 million to high-priority areas.

⇒ *Strategic reallocations*

29. There are three types of strategic reallocation of recurring expenditure:
 - allocations back to business units where the mandatory budget reduction would compromise the effectiveness of certain functions or detract from a priority area; examples include the Gender Office, the Office of Evaluation and the Office of the Inspector General;
 - allocations to mainstream initiatives previously funded through other means, such as corporate trust funds: for example, USD 1.9 million was reallocated to mainstream critical risk management functions related to cash and vouchers (C&V) and internal control, and to maintain the Emergency Operations Centre; and
 - allocations to support recurring expenditure in areas critical to the future effectiveness of WFP: enhanced programme capacity in the regional bureaux – USD 2.8 million; support for the People Strategy – USD 1.6 million; and support for the Corporate Partnership Strategy – USD 700,000.

⇒ *Critical corporate initiatives*

30. A number of critical corporate initiatives are proposed in addition to the 2015 proposed PSA ceiling of USD 281.8 million. These are non-recurring investments that will ensure that WFP can continue its organizational strengthening. At USD 9.2 million they are at the same level as 2014.

⁵ To provide a more complete picture of the planned 2015 PSA activities, forecast trust fund expenditure on institutional reorganization and related innovations is included in this section of the Management Plan.

⁶ Regional bureaux, the Partnership and Governance Services Department and human resources policy functions were exempted.

⁷ Non-discretionary costs are outlays that WFP must make as a result of external factors or that constitute provisions for good financial management.

31. Investments for 2015 include: i) USD 1.9 million to implement the People Strategy; ii) USD 3.1 million to fund the Financial Framework Review; iii) USD 1.1 million for a Global Change Team to coordinate, track and communicate change initiatives and a cost-excellence initiative to identify ways to redirect resources to areas of the organization requiring sustained investment; iv) USD 1 million to improve branding and external awareness; v) USD 300,000 to set up a partnership resource centre; vi) USD 600,000 to improve support for decentralized evaluations; and vii) USD 1.2 million to improve the integration of WFP's supply chain.
32. These critical corporate initiatives are to be funded from the PSA Equalization Account. This is consistent with prudent management of resources available from current reserves and the need to maintain an adequate PSA Equalization Account balance. The 2015 year-end PSA Equalization Account balance is projected at USD 113.3 million, 21 percent above the target of four months of PSA expenditure.

Structure of the Secretariat

33. In February 2013 WFP adopted a new organizational structure in line with our "Fit for Purpose" organizational strengthening. After almost two years of successful implementation, some adjustments are proposed to take effect from January 2015. They are put forward primarily to:
- enhance WFP's contributions to the post-2015 sustainable development goals, sustainable development financing, the 2016 World Humanitarian Summit and One UN;
 - shorten the chain of command between the Executive Director and the regional bureaux;
 - strengthen WFP's capacity and tools for nutrition interventions and engagement in global nutrition platforms;
 - facilitate innovation and change across WFP to accelerate and scale up promising high-impact initiatives; and
 - promote physical, mental and social well-being of all employees, including prevention measures.
34. These changes include the temporary upgrading of the D2 position of Chief of Staff for the period 2015–2016 to reflect the increased responsibilities of that position; the transfer of an Assistant Secretary-General (ASG) post from Rome to New York during 2015–2016; and the redistribution of functions among the remaining ASG posts at Headquarters. The changes do not impact the overall staff numbers or increase the PSA budget.

Strategic Orientation of the PSA Budget

35. Table 2 shows the orientation of the PSA budget.

TABLE 2: ORIENTATION OF PSA BUDGET AND CRITICAL CORPORATE INITIATIVES (USD thousand)						
Management dimension	Adjusted PSA total	Strategic reallocations recurring	2015 PSA proposal	Critical corporate initiatives	Total USD	Total %
People	51 547	1 620	53 167	1 916	55 083	19
Partnerships	25 522	300	25 822	300	26 122	9
Processes and Systems	85 918	2 215	88 133	2 588	90 721	31
Programmes	32 255	2 554	34 809	696	35 505	12
Accountability and Funding	78 436	1 433	79 869	3 700	83 569	29
TOTAL			281 800	9 200	291 000	100

36. The significant features of the budget are as follows:

- In the People dimension – 19 percent of PSA – WFP will implement its People Strategy, invest in skills and capabilities through technical and behavioural training, leveraging technology to provide access to learning for all employees, improving individual performance management and building the capabilities of managers.
- The Partnerships dimension – 9 percent – reflects the shift of focus of the Corporate Partnership Strategy in that WFP aims to build partnerships with governments, regional organizations, other United Nations agencies and operational and analytical organizations.
- The Processes and Systems dimension – 31 percent – focuses on the systems and processes that ensure that food assistance reaches the poorest and most vulnerable people quickly, efficiently and effectively; the main activities are business systems, communications infrastructure, maintenance and support, payroll, staff contract processing, payments and Headquarters expenses.
- The Programmes dimension – 12 percent – covers activities in the regional bureaux and Headquarters that promote innovative, well targeted, evidence-based and appropriate interventions. Enhanced monitoring, review and evaluation will ensure that programmes deliver outcomes effectively; external communications will promote the WFP brand, public awareness and advocacy to increase positive visibility and support.
- The Accountability and Funding dimension – 29 percent – focuses on generating the funding required for WFP's operations, maintaining high standards of governance, optimizing internal control over the stewardship of resources, and promoting accountability through sound systems for resource allocation and management.

Supporting further Innovation and Change through Corporate Trust Funds

37. The PSA budget provides the minimum level of resources necessary to deliver the provisional prioritized plan of work. WFP will seek additional resources for additional investments proposed by managers to promote change in the way it operates. They include areas of programme design and operational improvement such as emergency preparedness, C&V, nutrition, improved systems and processes, partnerships, people and accountability initiatives, and innovations to support WFP's transformation. These proposed additional investments will be prioritized for extra-budgetary funding and, where feasible, for multilateral funding.

Indirect Support Costs

38. The Secretariat proposes that the ISC recovery rate be maintained at 7 percent in 2015. A final paper on ISC will be presented to the Board at its 2015 Annual Session.

Corporate Services Advance Financing and other Special Accounts

39. WFP has a range of financial and accounting systems to provide corporate financial services, fund non-profit business services and support activities outside its programme categories. In 2014, corporate services advance financing was segregated from the WCFE and a ceiling of USD 70 million was established for the Capital Budgeting Facility (CBF), the Global Vehicle Leasing Programme (GVLP) and fee-for-service activities.⁸

⇒ *Capital Budgeting Facility*

40. The CBF provides capital for projects that demonstrate quantifiable benefits such as measurable efficiencies and that provide a plan for repayment of investments through administrative savings or charges to operations to replenish the facility in the long term. The CBF is a revolving fund whose use is outlined annually in the Management Plan.

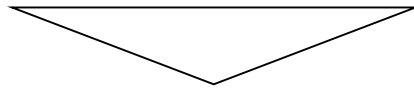
41. The CBF is currently used for the Logistics Execution Support System (LESS) pilot to enable completion and roll-out across WFP; the first two countries will go live in 2014, with others expected from 2015. A CBF ceiling of USD 28 million is proposed for 2015 to meet anticipated requirements for LESS roll-out and to fund field-based capital schemes to finance improvements to premises. This increase can be achieved in the Corporate Services allocation of USD 70 million with a reduction of the GVLP ceiling from USD 30 million to USD 22 million.

⇒ *Other special accounts*

42. The level of activity in other special accounts is estimated at USD 142 million. This includes activities related to the United Nations Humanitarian Resource Depot, the aviation special account and the self-insurance fund.

⁸ See WFP/EB.A/2014/6-D/1.

DRAFT DECISION*



Having considered WFP's Management Plan (2015–2017), as submitted by the Executive Director in document WFP/EB.2/2014/5-A/1, the Board:

- i) **takes note** that the 2015 Programme Support and Administrative appropriation and the provisional prioritized plan of work assume a funding level of USD 4.4 billion in 2015;
- ii) **takes note** of the projected operational requirements of USD 7.45 billion for 2015, excluding any provision for unforeseen emergencies and including direct support costs, as outlined in Section III;
- iii) **approves** a 2015 PSA appropriation of USD 281.8 million, to be allocated as follows:

Programme support: regional bureaux and country offices	USD 99.3 million
Programme support: Headquarters	USD 52.1 million
Management and administration	USD 130.4 million
Total	USD 281.8 million
- iv) **approves** a supplementary Programme Support and Administrative appropriation of USD 9.2 million for critical corporate initiatives, as outlined in Section IV;
- v) **approves** expenditure in 2015 of USD 750,000 from the General Fund for investment management costs;
- vi) **approves** a new Immediate Response Account target level of USD 200 million;
- vii) **approves** an indirect support cost recovery rate of 7.0 percent for 2015; and
- viii) **authorizes** the Executive Director to adjust the Programme Support and Administrative component of the budget in accordance with any variation in the volume of operational requirements of more than 10 percent from levels outlined in Section III.

* 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.

SECTION I: INTRODUCTION

Reader's Guide

43. The Management Plan (2015–2017) reflects the transformation of WFP's performance management in terms of increased coherence among the Management Plan, the Annual Performance Report (APR) and the Financial Statements. Operational requirements reflect the resources needed to implement the Strategic Plan, and a new implementation budget provides a prioritized view of WFP's work in the coming year in alignment with projected funding levels. The new PSA budget approach incorporates value-for-money considerations as a basis for resource allocations, and links planned achievements with management results with a view to ensuring that WFP manages its resources as economically, efficiently and effectively as possible with maximum transparency and accountability.
44. The improvements in this Management Plan made with a view to performance-informed budgeting⁹ are set out below.
- The new Section II: Funding Context and Resourcing Assumptions provides a more comprehensive funding picture by setting out the financing context, funding and resourcing trends and assumptions for 2015.
 - The new Section III: Provisional Prioritized Plan of Work presents a prioritized view of operations aligned with projected funding levels for 2015, noting that resourcing assumptions form the basis of prioritization and that donors earmark around 90 percent of funding for specific projects.
 - The new implementation plan matches forecast funding levels with the provisional prioritized plan and includes trust funds that support programmes or operations at the country or regional levels. It will be used to promote accountability for reporting on actual results achieved; it may also be used to compare budgeted and actual expenditure in the Financial Statements.
 - In Section IV: Programme Support and Administrative Budget, the PSA budget is based on value-for-money concepts and the application of the Management Result Dimensions (MRDs), building closer links between budgeting and performance.
 - Trust fund expenditure is set out where applicable: country office trust funds and corporate trust funds related to operational activities and implemented in country offices are considered in Section III; corporate trust funds for institutional improvements are considered in Section IV.
 - In Section V: Advance Financing for Corporate Services and Other Special Accounts the CBF and other special accounts are considered.
45. To enable readers to access information at a level of detail appropriate to their needs, each section starts with an overview of the content; details of the PSA budget and the regional overview of operational requirements are presented in Annexes. A reader may therefore review the Management Plan through the Executive Summary and Draft Decision and the overviews at the beginning of each section, or may read the whole document.

⁹ Performance-informed budgeting establishes a clear relationship between budget input and results, demonstrating the impact of funding levels on performance. Thus performance information becomes a critical factor in determining the budget.

Structure of the Document

46. The Management Plan (2015–2017) is in five sections, with an Executive Summary and a Draft Decision.

- Section I: Introduction consists of the Reader's Guide followed by a commentary on the global economic and political context and WFP's strategic and management considerations.
- Section II: Funding Context and Resourcing Assumptions considers the context in which WFP seeks voluntary contributions to implement the programme of work: it explains the resourcing assumption of USD 4.4 billion, which is conservative in the light of actual income in 2013 and projections for 2014, considers the decline in multilateral resources and proposes an increased target level for the IRA.
- Section III: WFP's Provisional Prioritized Plan of Work considers the impact of the expected gap between operational requirements and funding, and the related prioritization scenarios; this includes an analysis of forecast operational expenditure by cost component, which may be used in preparing Statement V of the 2015 Financial Statements. Section III also considers the changing nature of food assistance and the different types of outcome used in defining and measuring beneficiary needs, and an analysis of country office trust funds and corporate trust funds related to operational activities.
- Section IV: Programme Support and Administrative Budget presents the PSA budget proposal required to support the provisional prioritized plan of work. It outlines the actions taken to ensure that WFP functions effectively in the context of zero nominal growth – a regular PSA budget of USD 281.8 million and critical corporate investments of USD 9.2 million – and the proposal for sustainable funding of security expenditures previously financed from the General Fund. Section IV also considers corporate trust funds for developing WFP's institutional capacity and the proposal to keep the ISC rate at 7 percent for 2015.¹⁰
- Section V: Advance Financing for Corporate Services and Other Special Accounts presents the status and proposed use of the USD 70 million corporate services financing mechanism approved by the Board at its 2014 Annual Session and other special accounts established by the Executive Director.¹¹

The Global Economic and Political Context

47. The global reach of WFP and its dependence on voluntary funding mean that its plans depend on a variety of factors over which it has little or no control. Awareness of their effect on the programme of work is fundamental to understanding the context of the Management Plan.

¹⁰ A review of the method for calculating the ISC rate will be completed in 2015.

¹¹ Special accounts enable WFP to provide non-profit business services, improve institutional capacities and mobilize country-specific complementary resources for programmes.

The Impact of Armed Conflict

48. In 2014, by September WFP was responding to Level 3 emergencies resulting from armed conflicts in the Central African Republic, Iraq, South Sudan and the Syrian Arab Republic. The situation in the Middle East continues to cause concern. The rise of the Islamic State in Iraq and the Levant (ISIS) has shaken a region already in turmoil, and previously separate conflicts are merging into a wider, protracted regional disaster as population displacements and the disruption of trade, tourism and investments threaten stability and food security.

The Impact of Climate-Related Change

49. Climate-related phenomena may impact WFP's operating environment in late 2014 and beyond. A weak to moderate¹² El Niño is expected to peak in late 2014 and early 2015. This usually leads to drier-than-average conditions in the crop-producing areas of southern Africa, and late crops in the Indian subcontinent, the Middle East and the wetter regions of South-East Asia. The effects on crop production and market prices will be felt during the 2015 lean season. Wetter-than-average conditions will be felt in the October–January short rains in eastern Africa, which may benefit crop and pasture resources, particularly in arid areas, but could also lead to flooding.

50. Rainfall patterns in the northern hemisphere during the 2014 growing season will have consequences for food-insecure populations extending into 2015: the evidence indicates drier-than-average conditions in the second half of 2014 in Central America, Indonesia, Pakistan, the Sahel and South Sudan, where even small fluctuations in rainfall can have significant consequences.

The Impact of Sudden-Onset Emergencies

51. Catastrophic, sudden-onset events will continue to occur, requiring swift, well-coordinated responses. Recently, the Ebola virus disease in West Africa has spread rapidly, fuelled by factors that include the difficulty of controlling and screening population movements across borders, misconceptions and fear about the disease, and resistance to health authorities and humanitarian actors. The outbreak very quickly unsettled production, trade and other livelihood activities in the region, with immediate broad impacts on food assistance needs.

Unforeseen Requirements

52. A number of factors may contribute to increases to the original programme of work. Increases owing to unforeseen requirements have averaged 35 percent over the past five years; the Secretariat uses the corporate risk register to monitor risks that could produce unforeseen requirements.

¹² Historical data indicate that even weak events can have serious consequences.

TABLE I.1: UNFORESEEN REQUIREMENTS, 2010–2014 (USD million)¹³				
	Original programme of work	Unforeseen requirements	Final programme of work	% increase
2010	4 606	2 241	6 848	49
2011	4 347	1 764	6 111	41
2012	5 162	1 634	6 796	32
2013	5 317	1 356	6 673	26
2014	6 267	1 728	7 995*	28
Average	5 140	1 745	6 884	35

* Mid-year figures

The Challenging Funding Environment

53. The funding environment is expected to remain challenging. Some donor countries are facing financial constraints, and global humanitarian needs are growing.

Strategic and Organizational Context

54. The Management Plan (2015–2017) is driven by the Strategic Plan (2014–2017) and the Strategic Results Framework (SRF). The organizational context and the framework for action are captured in the five MRDs – People, Partnerships, Processes and Systems, Programmes, Accountability and Funding.

Strategic Considerations

55. WFP is moving towards performance-informed budgeting by linking results to budgets and funding to performance:

- the Strategic Plan sets the context for WFP's interventions;
- the SRF guides the provisional prioritized plan of work;
- the Management Results Framework (MRF) guides PSA resource planning; and
- the strategic and management results and related expenditures are monitored and reported annually; lessons learned influence future plans.

56. The Strategic Plan (2014–2017) defines WFP's four Strategic Objectives in terms of their contribution to three priorities: i) prepare for and respond to shocks; ii) restore and rebuild lives and livelihoods; and iii) reduce vulnerability and build lasting resilience.¹⁴ It reflects an evolving operating environment that shapes WFP's operational requirements and its proposed use of trust funds.

¹³ Figures in the Management Plan are rounded.

¹⁴ Strategic Objective 1 – Save lives and protect livelihoods in emergencies. Strategic Objective 2 – Support or restore food security and nutrition and establish or rebuild livelihoods in fragile settings and following emergencies. Strategic Objective 3 – Reduce risk and enable people, communities and countries to meet their own food and nutrition needs. Strategic Objective 4 – Reduce undernutrition and break the intergenerational cycle of hunger.

57. WFP seeks to maximize the effectiveness of its operations by applying its enhanced set of tools: these increase its capacity to provide policy, institutional and programmatic advice in response to the needs of governments and regional organizations, with a view to handing programmes over to local and national authorities where possible.
58. WFP's programme of work is influenced by geographic and demographic shifts in the prevalence of poverty. The numbers of stunted children and other chronically vulnerable people in middle-income countries are growing and poverty is shifting to urban areas, particularly in Asia and Latin America. There is no "one-size-fits-all" approach, so WFP continues to develop the policies and capacity needed to deploy the right tools in the right place at the right time.
59. Fragile and shock-prone environments are home to 80 percent of WFP's beneficiaries, most of whom are women and children who find it difficult to maintain their food security and cope with crises without compromising livelihoods. WFP's operational requirements therefore provide for increased resilience through asset creation, nutrition interventions and tools such as micro-insurance, with enhanced gender analysis. This will be supported by food-security analyses and early-warning systems to help governments and communities to handle natural shocks and safeguard development gains.

Management Principles

60. The key management principles laid out in the Framework for Action include:
- enhance the capacity of country offices to design and implement country programmes (CPs) and operations;
 - increase the capacity of regional bureaux to provide the policy, management and front-line support for country offices; and
 - ensure that Headquarters operates as an efficient field-oriented organization that establishes policies, strategies and standards, provides oversight, supports innovation, and facilitates optimum accountability, performance monitoring and reporting.
61. The five MRDs and WFP's evolving value-for-money approach are enablers for optimizing PSA funding. All 2015 funding requests are aligned with the MRDs and subject to a review of their potential value-for-money benefits.

SECTION II: FUNDING CONTEXT AND RESOURCING ASSUMPTIONS

Overview

62. This section, included as a stand-alone section for the first time, provides an overview of the financial context and assumptions underlying WFP's 2015 revenue forecast of USD 4.4 billion.
63. WFP's funding model and its inherent challenges are outlined, with emphasis on the need for flexible funding and the ways in which WFP makes optimum use of funding received. Predictable and flexible funding will help to improve planning and financial management for operational requirements that vary significantly.
64. Section II also outlines a proposal to increase the IRA target level and the ongoing work to increase multi-year funding.

Keeping Pace with Needs

65. Donors make enormous efforts to maintain their levels of contributions despite six years of punishing economic conditions: a record USD 134.8 billion in official development assistance was made available in 2013 and there was a 25 percent increase in humanitarian assistance in response to the concurrent crises. But the 2013 funding gap for the Consolidated Appeal Process (CAP) was 44 percent – the largest in a decade. The initial CAP request for 2014 was the largest ever at USD 12.9 billion, 34 percent more than in 2013. Record levels of development and humanitarian assistance are not keeping pace with needs.

WFP Funding Trends

66. Following discussions with traditional and emerging donors, host governments and the private sector, WFP anticipates USD 4.4 billion in revenue in 2015.
67. The forecast of USD 4.4 billion is realistic and conservative given that in four of the last five years funding received for operational needs and PSA requirements reached or exceeded USD 4 billion, and that the estimate for the current year has risen to USD 4.5 billion as a result of donors' commitment to the multiple crises which WFP is responding to. In 2013, USD 4.4 billion in contributions was realized, compared with the Management Plan forecast of USD 3.7 billion.

Forecast Funding, 2015–2017

68. Discussions with traditional donors indicate a stable level of support over the planning period, with a range of contributions from USD 3.6 billion – WFP's core donor support – to USD 4.4 billion estimated on the basis of current trends.
69. Projections for 2015 indicate high operational needs and funding of USD 4.4 billion. In the absence of evidence of increased humanitarian needs, the Secretariat's forecasts for 2016 and 2017 remain conservative, with funding forecast at USD 4.2 billion: this is based on the assumption that donors' contributions will remain more or less constant, but it remains difficult to anticipate the impact of any unforeseen crises during those years.
70. The bulk of WFP's financial support will continue to come from traditional donors, but WFP recognizes the need for broadening of its donor base if it is to maintain funding levels given that humanitarian needs are consistently high. WFP is seeking to establish a consistent donor base in the Gulf region, and is working with emerging and private-sector donors. Turning to the newer economies in the global markets, WFP will work to consolidate and

expand the support from the BRICS and in the Gulf region. It is also exploring the potential for host governments to contribute to operations in their own and in neighbouring countries and for increased use of full-cost recovery support mechanisms such as twinning.

Predictable, Flexible Funding for Efficient Planning

71. WFP is a voluntarily funded organization; it has no core funding. Its overall level of funding is generally predictable – but because 90 percent of contributions are directed, this predictability diminishes considerably at the country, project or activity levels. Such restrictions on the use of contributions can limit the ability of country offices to plan and prioritize their operations.
72. Between 2009 and 2013, funding for emergency operations (EMOPs) and protracted relief and recovery operations (PRROs) varied enormously as a percentage of needs in the five countries with the largest programmes – from 31 percent in Ethiopia to 83 percent in the Sudan. Serious shortfalls in underfunded countries and increasing demand particularly in South Sudan and the Syrian Arab Republic occurred with little warning and are difficult to mitigate (see Box II.1). In recent years, unforeseen requirements have increased the planned operational requirements by 35 percent on average.
73. Increasing the flexibility and predictability of funding, for example through multilateral and multi-year agreements, would: i) ensure that support for beneficiaries was more consistent; and ii) enable WFP to plan and prioritize its work more effectively to achieve the objectives of the Strategic Plan.
74. The unpredictability and frequent inflexibility of donations means that WFP has to devote resources to developing innovative financial mechanisms. For example, its advance financing tools for minimizing pipeline breaks use forecasts of donor contributions as collateral for advances, which are repaid when the contributions are confirmed. WFP's FoodSECuRE facility seeks to ensure regular funding availability for preparing for and responding to climate-induced disasters: it draws on specific finance instruments to fund resilience-building early enough to save lives and livelihoods.
75. But even these innovations are under threat as donors increasingly restrict the use of forecast or future contributions as collateral or repayment for advances: 50 percent of contributions in dollar value in 2014 carried such restrictions. WFP's inability to use these contributions to repay advances is undermining its operational funding tools, with detrimental effects on supply chains and the timing of food assistance for beneficiaries.
76. Contributions that can be used to cover expenditures made against advances are vital for effective management of supply chains. Restrictions on the use of contributions against advances impedes the advance funding mechanisms and slows down the operation of supply chains, and can increase overheads.
77. WFP will be reviewing its forecasting process in the second half of 2014 with a view to obtaining earlier indications from donors as to where funding will be directed and how restrictions on any contribution can be aligned with WFP's prioritization requirements.

Box II.1: The displacement effect of major emergencies

The predictability of funding for operations is reduced when major emergencies require the redirection of a significant portion of humanitarian funding.

Experience shows that a major emergency does not necessarily lead to an increase in the humanitarian resources available and as a result, funding for lower-profile protracted emergencies may have to be reduced. A recent example occurred in 2010, when the earthquake in Haiti and the floods in Pakistan called for major emergency responses. Haiti received 15 percent of 2010 humanitarian assistance compared with 1 percent in 2009, and Pakistan received 11 percent compared with 4 percent in 2009. But humanitarian aid increased by only 4 percent between 2009 and 2010, and assistance for sub-Saharan Africa consequently fell from 48 percent to 35 percent.

The IRA, established to provide funds for sudden-onset emergencies, depends on the direct contributions provided by donors.

Proposal to Increase the Immediate Response Account Target

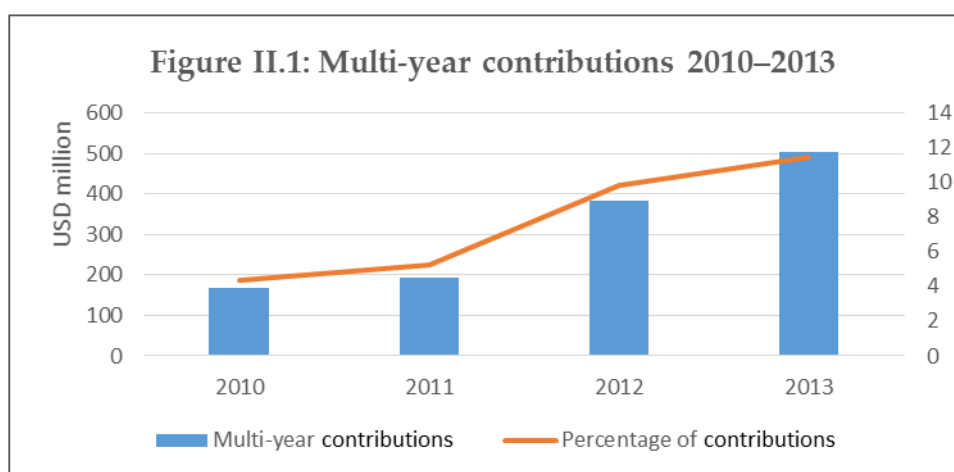
78. The IRA was established in December 1991 to provide immediate food, non-food and logistics assistance in life-threatening emergencies pending appeals and donation forecasts. In effect the IRA serves as an unarmarked revolving fund, available for immediate use in sudden-onset emergencies or when a life-threatening pipeline break occurs. This flexibility enables WFP to keep its food assistance flowing.
79. Contributions to the IRA and allocated to a project may be revolved and subsequently used to provide funding for other projects once the original project has repaid its advance (see Table II.1), thereby using the same donation more than once. Contributions used for IRA repayment are accounted for and reported under the operation to which they were pledged.

TABLE II.1: IMMEDIATE RESPONSE ACCOUNT MOVEMENTS 2008–2013 (USD million)						
	2008	2009	2010	2011	2012	2013
New contributions	60.7	52.7	37.3	38.1	56.2	52.1
Allocations	140.6	136.6	151.9	161.9	126.1	165.3
Revolved funds	97.6	86.3	113.0	104.4	82.4	88.6

80. Under Financial Regulation 4.3, the Board shall establish an IRA target level for a financial period. The current target of USD 70 million was set in October 2004. The Secretariat proposes a new target level of USD 200 million based on the following:
- WFP's income has doubled since 2004;
 - the IRA target of USD 70 million was revolved 2.4 times in 2013, advancing USD 165 million to projects;
 - the IRA can be revolved more effectively by using available funds as collateral for advance financing when forecast contributions have yet to be registered;
 - the current Level 3 emergencies have reduced the available IRA balance to less than USD 10 million, threatening availability for future responses; and
 - the IRA makes it possible for donors to contribute multilateral, multi-year funding which is provided for immediate emergency responses.
81. A target does not imply a commitment by Member States, but it does enable WFP to seek IRA contributions to meet the needs of beneficiaries in life-threatening situations.

Multi-Year and Strategic Partnerships

82. In recent years WFP has signed strategic partnerships and multi-year funding agreements with many donors. In 2014, multi-year support came from 20 donors: Australia, Belgium, Cambodia, Canada, Finland, Germany, Honduras, Iceland, Ireland, the Republic of Korea, Luxembourg, Monaco, the Netherlands, New Zealand, Norway, Portugal, the Russian Federation, Switzerland, the United Kingdom and the United States of America.
83. Multi-year funding agreements facilitate the planning process, particularly at the start of a year, and enable strategic advance actions such as prepositioning of food and increased focus in prioritization of activities.
84. In 2015 WFP will continue seeking to increase both the number of its strategic partners and the levels of multi-year predictable funding.



SECTION III: PROVISIONAL PRIORITIZED PLAN OF WORK

Overview

85. This section, entitled “Projected Operational Requirements” in previous Management Plans, is now called “Provisional Prioritized Plan of Work”. It introduces two substantive changes in response to the Board’s feedback. The first is the ongoing refinement of the methods for measuring food assistance costs; the second is a 2015 provisional prioritized plan of work matched with projected funding, which responds to the Board’s request for additional information as to how managers address anticipated funding gaps. In this connection, the Management Plan (2014–2016) introduced a prioritization process to analyse the potential impact of funding shortfalls, and the Management Plan (2015–2017) sets out a new implementation plan consisting of a provisional prioritized plan of work and an overview of country-specific and corporate trust funds utilized in the field.
86. As part of the refinement of the measurement of food assistance costs, this Management Plan shifts the focus from beneficiaries to daily rations.¹⁵ Using rations as the unit of analysis allows WFP to set out more accurately the costs associated with providing assistance in the form of food, cash or voucher transfers. The 2015 analysis shows that the projected average daily ration cost is USD 0.44 a day, and that the provisional prioritized plan of work has an average daily ration cost of USD 0.34 a day, reflecting the necessary reduction in ration size.
87. This new metric enables more detailed analysis of the cost of assistance, but it does not truly reflect WFP’s reach beyond the direct recipients of food assistance. WFP has therefore developed three beneficiary categories: i) targeted people provided with food assistance; ii) people benefiting from asset creation and behavioural change communication, and smallholder farmers participating in Purchase for Progress (P4P); and iii) people benefiting from capacity development and technical assistance.
88. The provisional prioritized plan of work sets out the utilization of anticipated funding based on realistic project funding forecasts. It differs from projected operational requirements, which are needs determined by food security and nutrition assessments. Prioritization is carried out at the activity level and aggregated to produce a global analysis of the impact on different aspects of WFP’s work. This assumes earmarking of contributions at the project level to facilitate some flexibility at the activity level.
89. The provisional prioritized plan of work for 2015 is based on:
- forecast contributions of USD 4.4 billion¹⁶ in 2015 – USD 3.9 billion excluding ISC and trust funds – based on donor preferences and current expectations, giving a provisional plan to provide 10.72 billion daily rations through 150 projects in 79 countries, or 76 countries if trust funds are excluded; and
 - operational requirements for 2015 projected at USD 7.45 billion¹⁷ to provide 17.12 billion daily rations.

WFP will continue to advocate for the funds required to address all identified needs.

¹⁵ A ration is defined as the amount of food or cash/voucher equivalent provided daily for a beneficiary in a target group to meet defined objectives.

¹⁶ See Section II.

¹⁷ Total operational requirements include foreseen needs in Iraq as of August 2014 to assist those affected by the serious escalation of violence in Ninewa Governorate.

90. Estimated projected requirements for 2016 and 2017 are included for context and planning purposes; they are low projections based on known humanitarian situations and are likely to increase as a result of unforeseen emergencies.¹⁸ A prioritized plan of work for 2016 and 2017 will be prepared in future Management Plans.
91. For 2016, the low projection of total operational requirements is USD 6.4 billion. Food and related direct operational costs (DOC) will total USD 3.8 billion for 3.9 million mt of food, C&V and related DOC will total USD 1.6 billion, and capacity development and augmentation USD 400 million.¹⁹
92. For 2017, the low projection of total operational requirements is USD 6.1 billion. Food and related DOC will total USD 3.4 billion for 3.6 million mt of food, C&V and related DOC will total USD 1.7 billion, and CD&A USD 400 million.¹⁹
93. WFP forecasts funding in 2016 and 2017 at USD 4.2 billion. Prioritization in 2016 and in 2017 will align the projected operational requirements to the updated forecast funding to create the prioritized plan of work.

COST AND REACH OF FOOD ASSISTANCE

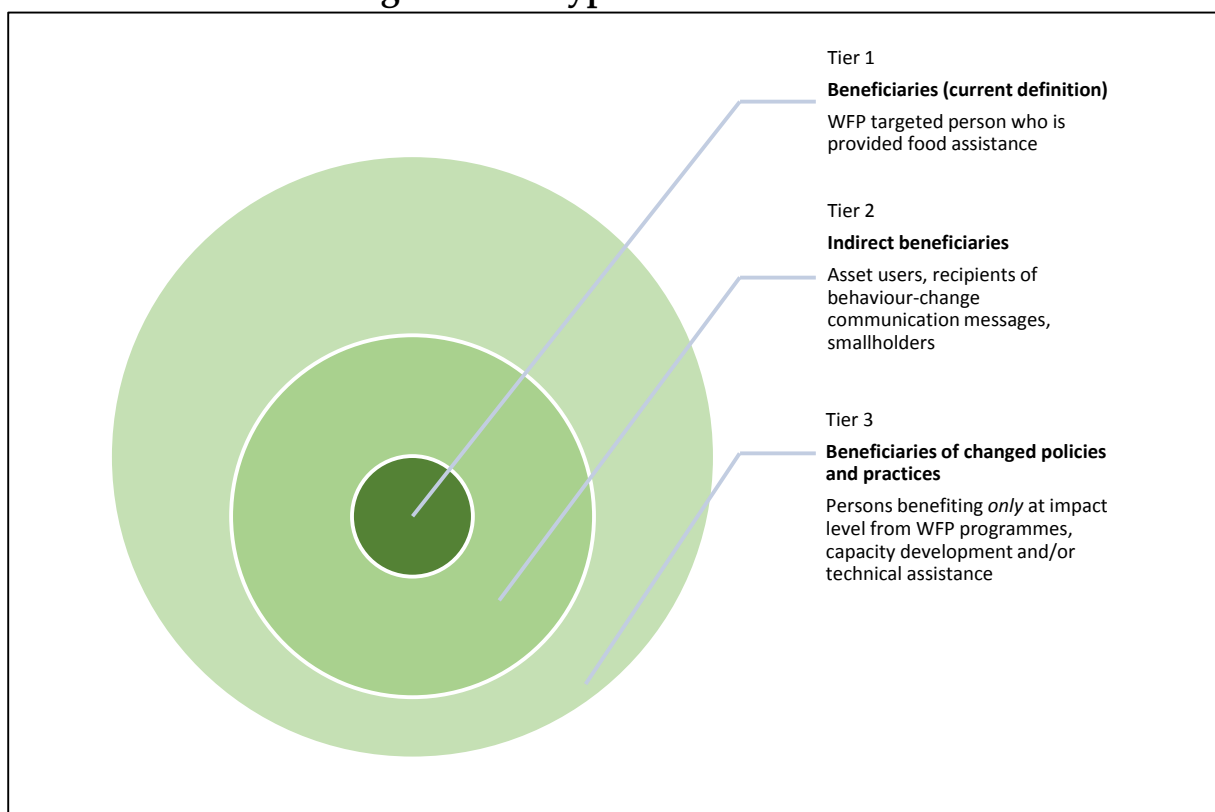
94. Determining the cost of food assistance based on beneficiary numbers has inherent limitations such as counting all beneficiaries equally regardless of intervention type or duration. Using rations as the unit makes it possible to set out the costs of providing assistance in the form of food, cash or voucher transfers much more clearly by operation and by activity. A ration is the amount of food, cash or voucher equivalent provided daily for a beneficiary in a target group; it is expressed as the weight in grams of each food type and varies in size according to needs and available funding.
95. The average ration cost for projected operational requirements for 2015 is USD 0.44 per day. The daily cost of a ration and its transfer is calculated for each activity, but the number of rations and the cost per ration vary according to the type of activity and transfer tool. The projected daily school feeding ration cost, for example, is USD 0.28 per day, and the general distribution ration cost is USD 0.51 per day.
96. The 2015 provisional prioritized plan of work envisages 10.72 billion daily rations at an average cost of USD 0.34 per day, reflecting adjusted ration sizes in response to funding constraints. The average daily ration cost for school feeding, for example, is USD 0.16 per day but the cost for general distribution is USD 0.41 reflecting the different operational conditions of each transfer modality.

¹⁸ See Annex IV.

¹⁹ Direct support costs (DSC) is apportioned among the three cost components.

97. The new metric will show the cost of assistance in the form of food, cash or voucher transfers by activity, tool or project type: this will give a more detailed picture than the current approach. But it does not fully reflect the value of WFP's assistance beyond the direct recipients of food assistance, which becomes relevant when capacity-development tools are used or when the benefits of food assistance extend beyond the direct beneficiaries.
98. WFP has therefore categorized beneficiaries as: i) targeted people provided with food assistance; ii) people benefiting indirectly from asset creation and behaviour-change communication, and P4P smallholders; and iii) people benefiting from capacity development and technical assistance such as food fortification and capacity augmentation (see Figure III.1).

Figure III.1: Types of beneficiaries



99. WFP's planned activities will generate benefits for a population larger than the estimated 63 million people who will, according to the prioritized plan, benefit directly from food or C&V transfers. Work is under way to determine more accurately the reach of WFP's programmes, for example by improving estimates of the number of food assistance for assets (FFA) beneficiaries. Programme costs can be expressed as the costs incurred through the distribution of food or C&V, but the benefits of assets established or rehabilitated through FFA extend far beyond those who receive the direct transfer.
100. Given the limitations of expressing WFP's reach through a single beneficiary number, beneficiary-related metrics have been replaced as much as possible by daily rations in this Management Plan. Reporting and information systems adapted to reporting on the actual distribution of rations will be rolled out during 2014 and 2015 to enable global analysis of rations planned versus rations distributed during a given year and enhance understanding the costs of providing beneficiaries with food or C&V.

PROJECTED OPERATIONAL REQUIREMENTS AND PROVISIONAL PRIORITIZED PLAN OF WORK

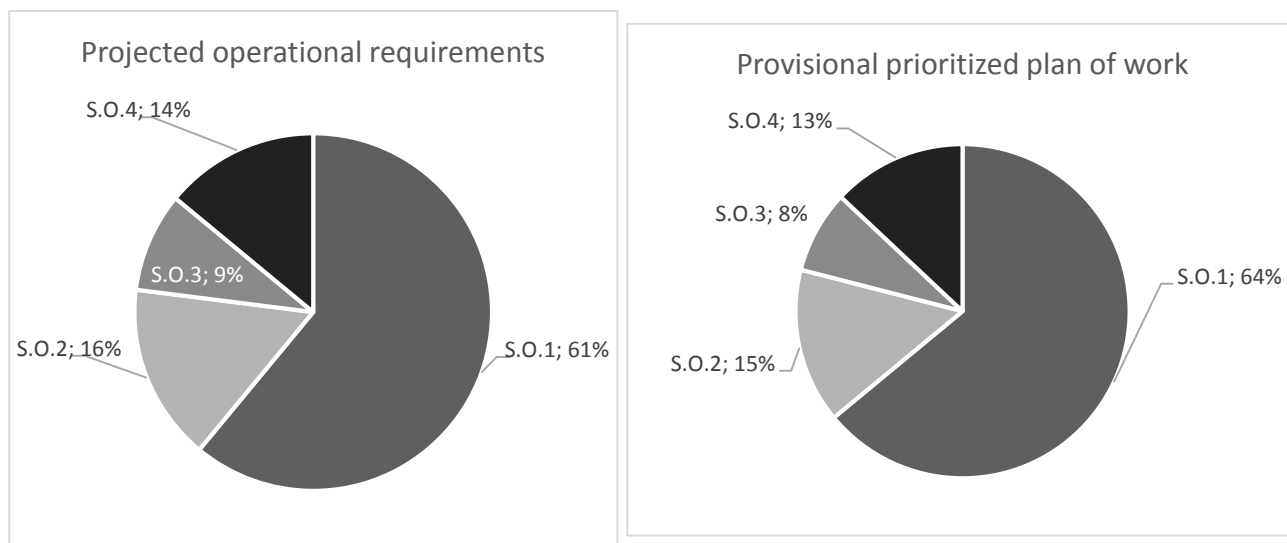
101. Projected operational requirements are the aggregated needs of each country identified by WFP's food-security and nutrition assessments in approved projects and their logical extensions. These needs are not constrained by forecast funding levels.
102. WFP, its partners and host governments project operational requirements of USD 7.45 billion in 2015 to deliver 17.12 billion daily rations for 78 million beneficiaries, an increase over the 2015 high projection of USD 7.27 billion in the Management Plan (2014–2016). The requirement includes the needs for four ongoing system-wide Level 3 emergencies (the Central African Republic, Iraq, South Sudan and the Syrian Arab Republic), which represent 40 percent of projected operational requirements.
103. The increase in operational requirements for 2015 from the previous year reflects the growing demands on WFP's responses to the crises in South Sudan and the Syrian Arab Republic: full-year operational requirements for South Sudan are estimated at USD 1 billion, and for the Syrian Arab Republic at USD 1.8 billion.
104. The provisional prioritized plan of work shows how USD 3.86 billion would be utilized to deliver 10.72 billion daily rations for 63 million beneficiaries. It assumes earmarking at the project level, which will provide some flexibility for prioritization at the activity level. Data is aggregated to show the overall effect on the different aspects of WFP's work.

Analysis by Strategic Objective

105. Table III.1 shows projected operational requirements and the provisional prioritized plan of work by Strategic Objective.

Strategic Objective	Operational requirements		Provisional prioritized plan of work	
	Value	Percentage	Value	Percentage
1: Save lives and protect livelihoods in emergencies	4 557	61%	2 461	64%
2: Support or restore food security and nutrition and establish or rebuild livelihoods in fragile settings and following emergencies	1 205	16%	587	15%
3: Reduce risk and enable people, communities and countries to meet their own food and nutrition needs	688	9%	313	8%
4: Reduce undernutrition and break the intergenerational cycle of hunger	996	14%	497	13%
TOTAL	7 446		3 858	

Figure III.2: Operational requirements and provisional prioritized plan of work by Strategic Objective, 2015



106. As in 2014, Strategic Objective 1 will account for the largest proportion of operational requirements and the provisional prioritized plan of work: USD 4.56 billion and USD 2.46 billion of total prioritized resources.

107. When funding is limited, managers prioritize life-saving activities under Strategic Objective 1 over other activities. This is reflected in the increased proportion – 64 percent – of Strategic Objective 1 under the provisional prioritized plan of work compared with 61 percent under operational requirements. Strategic Objective 2 accounts for the second largest proportion of requirements: USD 1.21 billion – 16 percent of operational needs – and for USD 587 million – 15 percent of the provisional prioritized plan of work. The decrease will be achieved by reducing the number and/or size of rations.

108. The figures for Strategic Objective 3 are USD 688 million – 9 percent of projected requirements. Under the provisional prioritized plan of work, Strategic Objective 3 is the most affected and will be reduced by 56 percent to USD 313 million – 8 percent of the provisional prioritized plan of work.

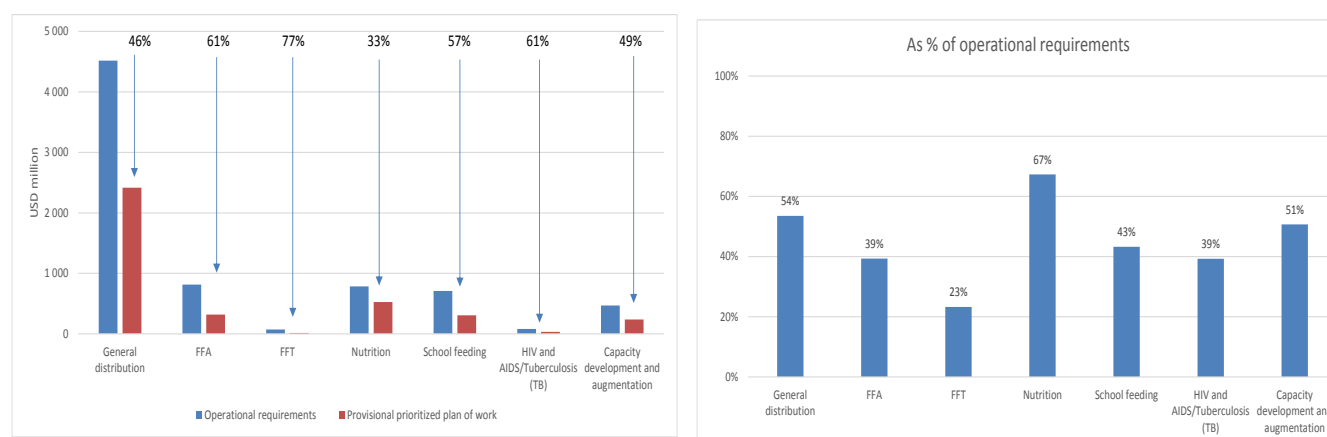
109. Strategic Objective 4 will require USD 996 million – 14 percent of operational requirements, and USD 497 million – 13 percent of the provisional prioritized plan of work.

Analysis by Activity

110. Table III.2 shows operational requirements and the provisional prioritized plan of work by activity.

TABLE III.2: OPERATIONAL REQUIREMENTS AND PROVISIONAL PRIORITIZED PLAN OF WORK BY ACTIVITY, 2015 (USD million)				
Activity	Operational requirements		Provisional prioritized plan of work	
	General distribution – unconditional transfer of food, cash or vouchers	4 515	61%	2 417
Food assistance for assets	814	11%	320	8%
Food assistance for training	72	1%	17	0.4%
Nutrition	784	10%	528	14%
School feeding	709	10%	307	8%
HIV and AIDS and tuberculosis	83	1%	33	1%
Capacity development and augmentation	469	6%	237	6%
TOTAL	7 446		3 858	

Figure III.3: Provisional prioritized plan of work by activity



111. General distribution is the largest activity at USD 4.52 billion in operational requirements and USD 2.42 billion in the provisional prioritized plan of work. Proportionally, general distribution will increase under the provisional prioritized plan of work – 63 percent – compared with projected operational requirements – 61 percent. General distribution accounts for 87 percent of Strategic Objective 1, and managers will preserve this activity if insufficient resources are available to focus on life-saving assistance. Reductions will be achieved by various means, including reductions in the number and/or size of rations.

112. In the provisional prioritized plan of work, nutrition is prioritized as the second largest activity at USD 528 million, followed by FFA and food assistance for training (FFT) at USD 337 million, school feeding at USD 307 million, CD&A at USD 237 million, and HIV and AIDS prevention at USD 33 million.

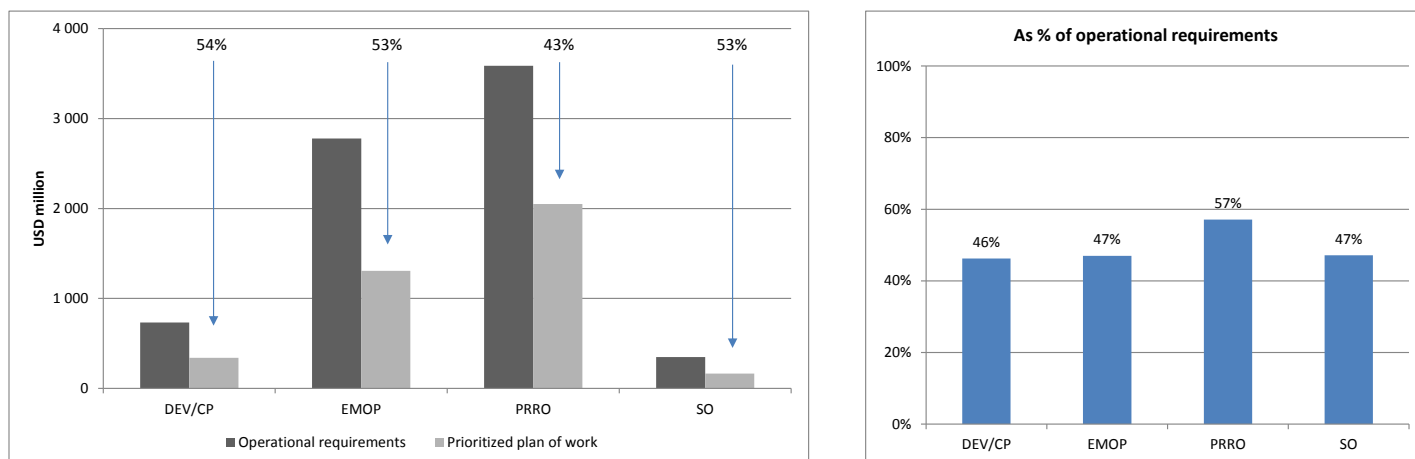
113. The provisional prioritized plan of work reduces FFA and FFT by 61 percent compared with operational requirements; it is the activity most affected. In the prioritized plan, 23 projects will cancel FFA and FFT if funding is limited to preserve life-saving activities such as nutrition and general distributions. This is reflected in the smaller reduction of these activities compared with operational requirements.

Analysis by Programme Category

114. Table III.3 presents the operational requirements and the provisional prioritized plan of work by programme category.²⁰

TABLE III.3: OPERATIONAL REQUIREMENTS AND PROVISIONAL PRIORITIZED PLAN OF WORK BY PROGRAMME CATEGORY, 2015 (USD million)				
Programme category	Operational requirements		Provisional prioritized plan of work	
	USD million	%	USD million	%
Development project (DEV)/country programme (CP)	733	10%	339	9%
Emergency operation (EMOP)	2 778	37%	1 306	34%
Protracted relief and recovery operation (PRRO)	3 587	48%	2 049	53%
Special operation	348	5%	164	4%
TOTAL	7 446		3 858	

Figure III.4: Provisional prioritized plan of work by programme category



115. Figure III.4 illustrates the impact of the prioritization scenario: PRROs will remain the largest programme category, accounting for USD 2.01 billion – 53 percent of prioritized resources – followed by EMOPs at USD 1.31 billion – 34 percent.

116. Unforeseen requirements do not necessarily translate into changes in the size of the provisional prioritized plan of work. This is because aggregate funding levels do not change and funding for some operations is reduced, so re-prioritization is required during the year. Hence the composition of the provisional prioritized plan of work may change: for example unforeseen requirements in 2013 totalled USD 1.4 billion and brought the final programme

²⁰ See Annex III for details of requirements by Strategic Objective, programme category, cost component and region.

of work to USD 6.0 billion but did not result in significant additional income, which amounted to USD 4.4 billion.

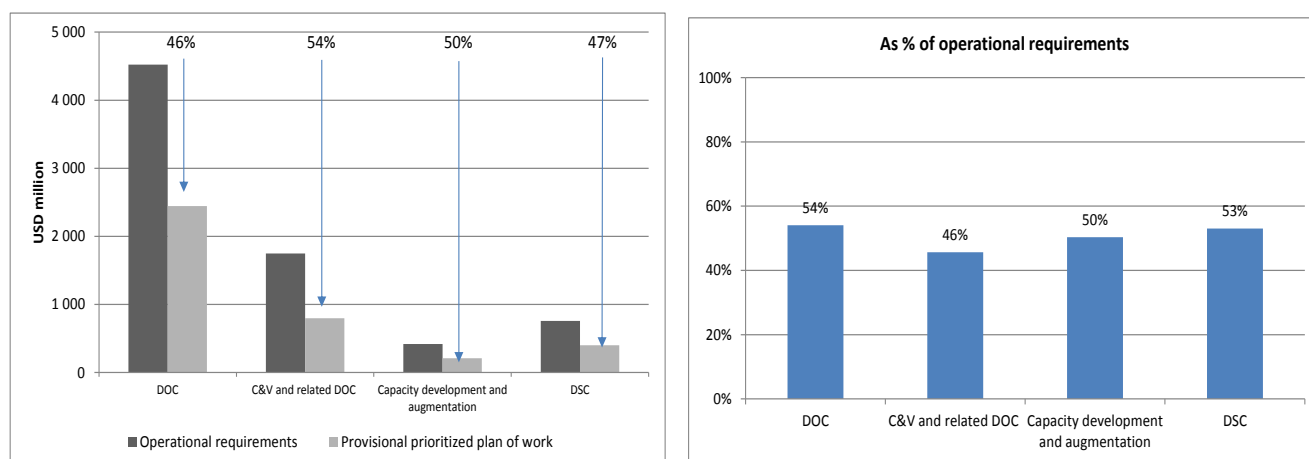
117. The programme category most affected by the realistic funding scenario is DEV/CP, which accounts for 46 percent of operational requirements (see Figure III.4). This reflects the need for a higher proportion of flexible multi-year funding to support DEVs/CPs. The PRRO category – 57 percent – is least affected because PRROs provide a significant proportion of activities under Strategic Objective 1.

Analysis by Cost Component

118. Table III.4 shows operational requirements and the provisional prioritized plan of work by cost component.

TABLE III.4: OPERATIONAL REQUIREMENTS AND PROVISIONAL PRIORITIZED PLAN OF WORK BY COST COMPONENT (USD million)				
	Operational requirements		Provisional prioritized plan of work	
	USD million	%	USD million	%
Food and related DOC	4 523	61%	2 446	63%
C&V and related DOC	1 747	23%	798	21%
Capacity development and augmentation	419	6%	211	6%
Subtotal	6 688	90%	3 455	90%
Direct support costs	758	10%	402	10%
TOTAL	7 446		3 858	

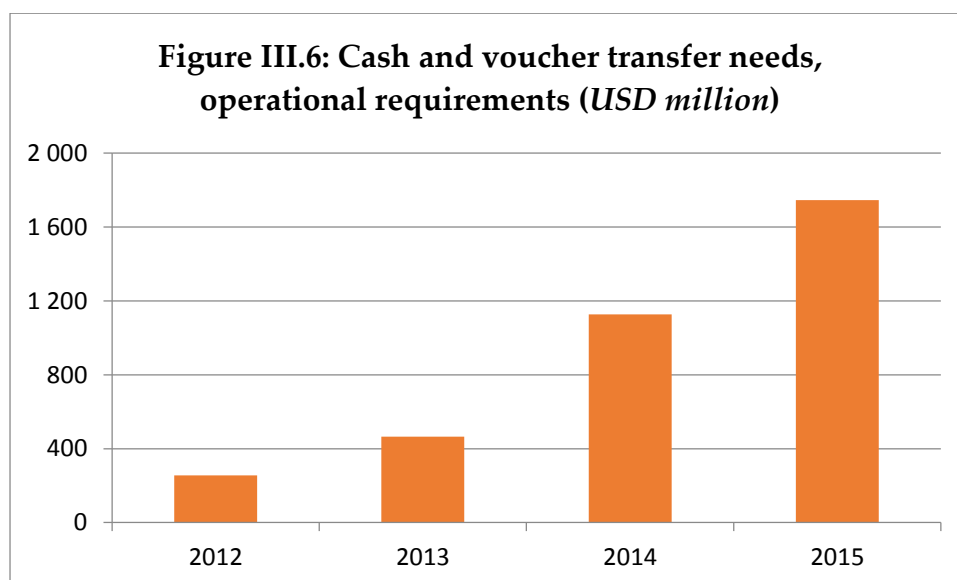
Figure III.5: Provisional prioritized plan of work by cost component



119. Food and related DOC account for USD 2.45 billion – 63 percent of prioritized operational requirements – to ensure that food-based activities are maintained. Food costs will amount to USD 1.4 billion, landside transport, storage and handling (LTSH) to USD 709 million, external transport to USD 185 million and other direct operational costs (ODOC) related to food transfers to USD 183 million.

120. C&V and related DOC account for USD 798 million – 21 percent. Operations in the Syrian Arab Republic will continue to be the largest users of C&V. The transfer value of C&V will be USD 721 million, with related direct costs of USD 48 million and delivery costs of USD 29 million.

121. The increase in cash-based programming between 2012 and 2015 reflects the increased priority WFP gives to such projects, and its capacity to implement them. To facilitate comparison, figures shown in Figure III.6 are the projected requirements.



122. Capacity development and augmentation will account for USD 211 million – 6 percent. Chad, South Sudan and the Sudan will implement large special operations under this component.

123. Direct support costs are estimated at USD 402 million – 10 percent of anticipated funding in the prioritization plan.

Analysis by Tool

124. Table III.5 shows the breakdown by activity and tools under the prioritized plan.

Activity	C&V	Food	Total	%
General distribution	672	1 745	2 417	63
Food assistance for assets	110	211	320	8
Food assistance for training	7	9	17	0.4
Nutrition	9	519	528	14
School feeding	11	296	307	8
HIV and AIDS and tuberculosis	8	25	33	1
Capacity development and augmentation	N/A	N/A	237	6
TOTAL	816	2 805	3 858	100

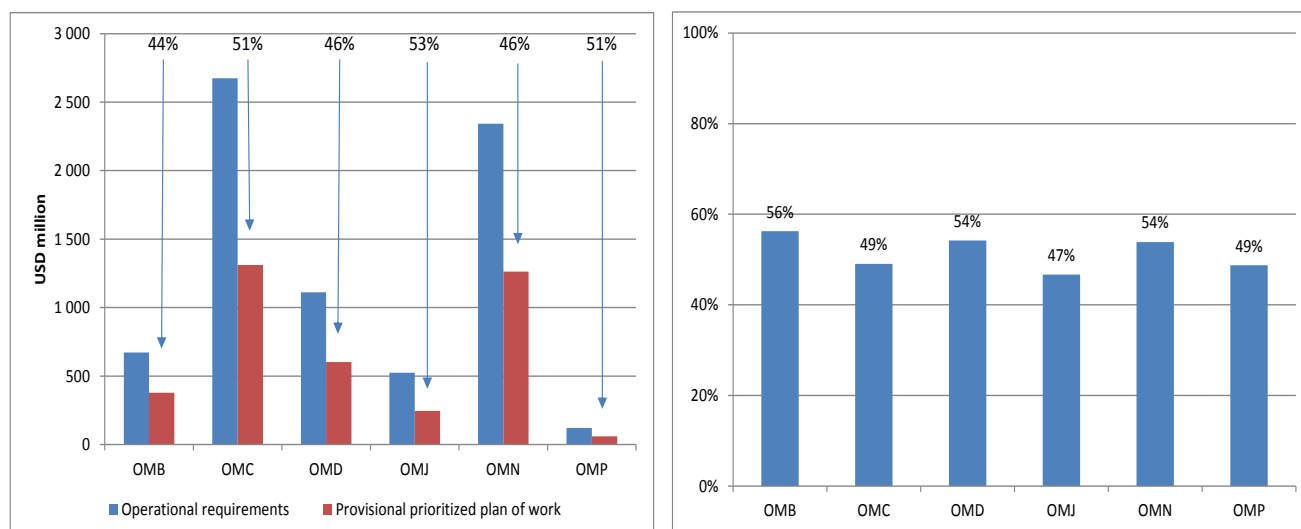
125. For 2015, USD 816 million of prioritized resources will be allocated to activities that use C&V and USD 2.81 billion to activities that provide food. General distribution and FFA will be the main distribution channels for C&V; food will be delivered mainly through general distribution and nutrition activities.

Analysis by Region

126. Table III.6 shows operational requirements and the provisional prioritized plan by region.²¹

TABLE III.6: OPERATIONAL REQUIREMENTS AND PROVISIONAL PRIORITIZED PLAN OF WORK BY REGION (USD million)				
Regional bureau	Operational requirements	%	Prioritization scenario	%
Bangkok (OMB)	672	9	378	10
Cairo (OMC)	2 674	36	1 311	34
Dakar (OMD)	1 112	15	603	15
Johannesburg (OMJ)	525	7	245	6
Nairobi (OMN)	2 343	31	1 262	33
Panama (OMP)	121	2	59	2
TOTAL	7 446	100	3 858	100

Figure III.7: Provisional prioritized plan of work by region



127. OMC and OMN will remain the regions with the largest share of the provisional prioritized plan of work: OMC will account for USD 1.31 billion – 34 percent of planned regional work – and OMN for USD 1.26 billion – 33 percent; these figures reflect the EMOPs in the Syrian Arab Republic and South Sudan. OMD will account for USD 603 million – 15 percent, OMB for USD 378 million – 10 percent, OMJ for USD 245 million – 6 percent, and OMP for USD 59 million – 2 percent.

²¹ Details on operational requirements by region are provided in Annex III.

128. The breakdown of projected operational requirements by region shows a similar allocation to the prioritized plan. OMC will account for USD 2.67 billion – 36 percent – and OMN for USD 2.34 billion – 31 percent – followed by OMD and OMB.

ACCELERATING GENDER MAINSTREAMING

129. In 2015, resource requirements for gender-related activities will be allocated through PSA, extra-budgetary funding and project budgets. Analysis of the resource requirements by the regional bureaux and country offices shows that the 2015 requirements for gender-related activities will account for 11 percent of the programme of work.²²

130. Gender-related activities cut across WFP's work: they include measures to increase girls' access to primary education to achieve gender parity, seasonal livelihood programming to align multi-sectoral projects with the different needs of women and men, the augmentation of technical expertise in regional and country offices and capacity development for implementing partners and WFP staff. Resource requirements also include provisions for addressing gender-related protection issues and supporting inter-agency responses to HIV and AIDS, in line with the gender policy.

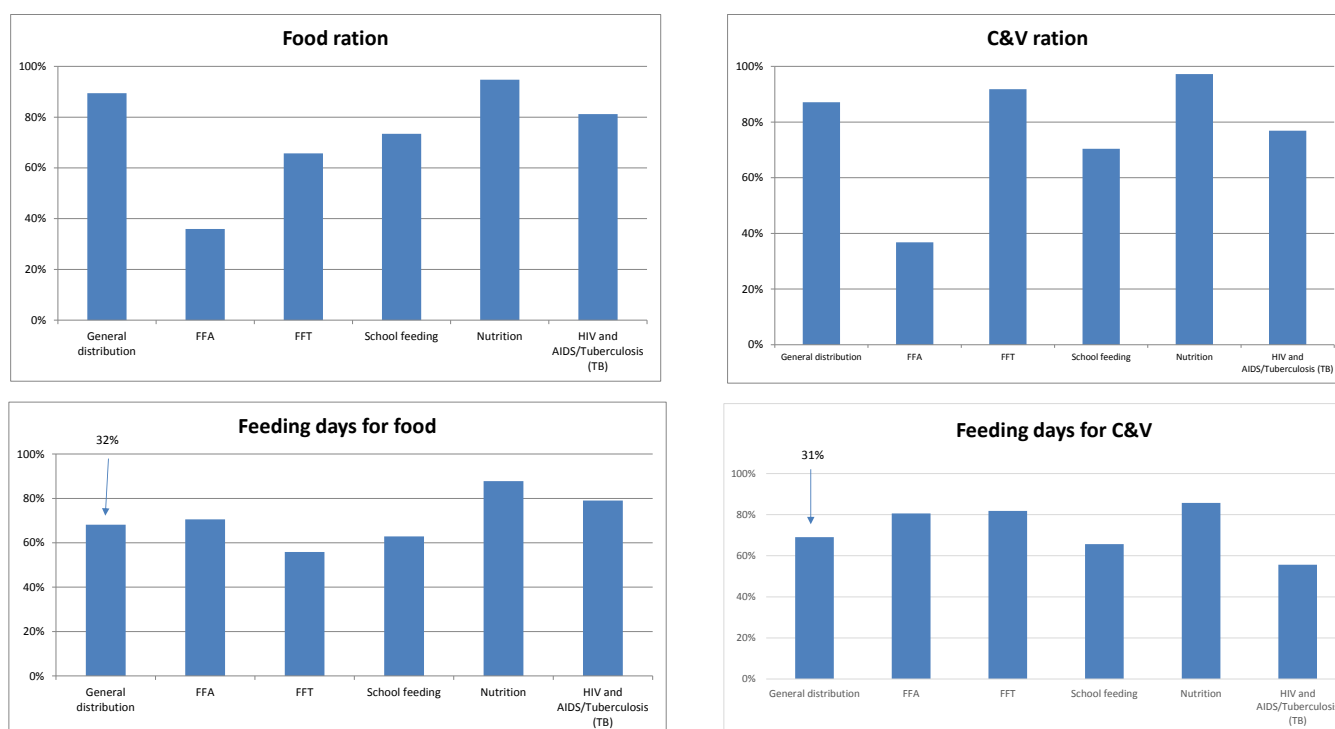
EFFECTS ON RATIONS AND DURATION

131. The provisional prioritized plan of work envisages 10.72 billion daily rations provided as food or through C&V. When funding is limited managers prioritize by reducing the number or size of daily rations, decreasing the duration of assistance or prioritizing one activity over another. Table III.7 shows the prioritized daily rations per activity.

TABLE III.7: PROVISIONAL PRIORITIZED PLAN OF WORK BY NUMBER OF DAILY RATIONS (million)		
	Food	C&V
General distribution	4 115	1 027
Food assistance for assets	697	351
Food assistance for training	58	27
School feeding	2 470	62
Nutrition	1 797	28
HIV and AIDS and tuberculosis	81	7
TOTAL	9 218	1 502

²² Gender activities are placed in three categories: i) targeted, Gender Marker 2B: activities whose gender component is the primary element, for example campaigns and training to counter sexual and gender-based violence; ii) sensitive, Gender Marker 2A: activities whose gender component is not the principal element but is expected to promote gender equality, for example FFA reflecting the preferences of women and men; and iii) limited, Gender Marker 1: activities that contribute to gender equality in a limited way, for example using gender-sensitive criteria to select shops for C&V schemes.

Figure III.8: Impact on rations and durations as percentage of operational requirements



132. General distribution accounts for the largest number of daily rations, because it is used to save lives in emergencies. In the provisional prioritized plan of work, general distribution will provide 4.12 billion daily food rations and 1.03 billion daily rations through C&V. School feeding will provide 2.47 billion daily rations for children and their families, and nutrition activities will provide 1.8 billion daily rations for malnourished people.

133. If ration size has to be adjusted in response to funding constraints, nutrition activities will be prioritized to maintain 95 percent of the food ration and 97 percent of C&V distribution to ensure that intended outcomes are achieved. WFP anticipates only an 8 percent reduction in the ration size for FFT, but the food ration size for FFA would be reduced by 64 percent with a 63 percent reduction of C&V.

134. With regard to the duration of food assistance, beneficiaries of nutrition activities will be protected because the number of feeding days is as important as ration size. Feeding days for general distributions will be affected more than ration size, and there will be reductions of 32 percent in feeding days for food and 31 percent for C&V. The activities most affected will be FFT and C&V in relation to HIV and AIDS interventions, both reduced by 44 percent.

TRUST FUNDS

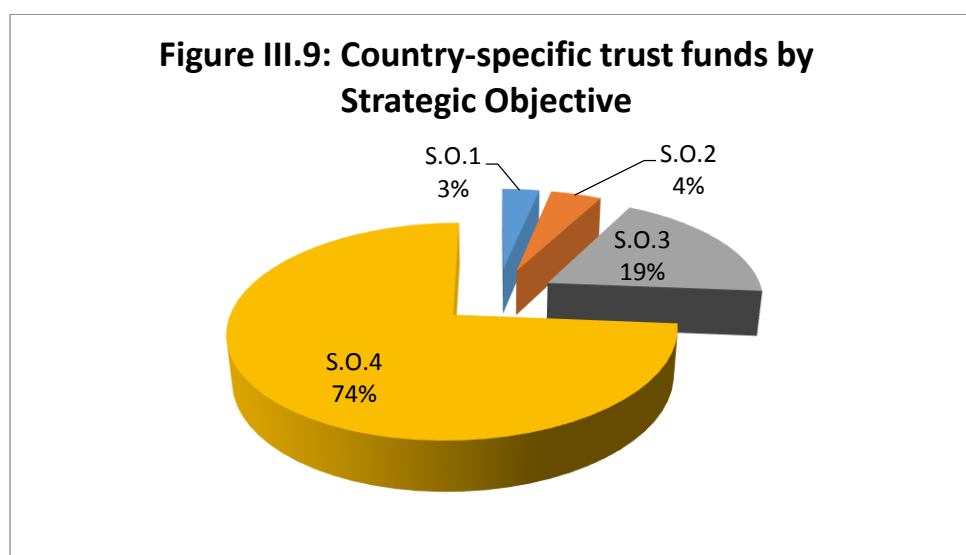
Country-Specific Trust Funds

135. Country-specific trust funds are forecast at USD 98.7 million in 2015, a 41 percent increase from the 2014 level. These funds receive contributions at the country-office level; the aim is to assist governments with the management and implementation of programmes aligned with WFP's Strategic Objectives. The main donors to country-specific trust funds are host governments, although governments of other countries and private foundations also contribute.

136. Table III.8 shows country-specific trust funds by region.

Regional bureau	Trust funds	%
OMB	12	12
OMC	4	4
OMD	1	1
OMJ	15	15
OMN	0	0
OMP	67	68
TOTAL	99	100

137. As in previous years, most country-specific trust funds are forecast for OMP, where projected trust fund resources are expected to increase by 67 percent from the 2014 level. WFP anticipates that country-specific trust funds will also grow in other regions, particularly southern Africa.



138. Figure III.9 shows that most trust fund resources will support Strategic Objective 4 in providing technical assistance and developing the capacity of host governments in areas such as school feeding and social protection.

139. Trust fund activities related to Strategic Objective 1 will improve vulnerability analysis and mapping, for example through communications centres, and will help to develop emergency preparedness and response capacities. Activities under Strategic Objective 2 will support capacity and community development, for example through asset creation. Under Strategic Objective 3, trust funds will support the distribution of locally produced dietary supplements and the enhancement of local capacities to implement innovative food-security and nutrition programmes.

Corporate Trust Funds related to Field Activity

140. Corporate trust fund activities implemented in country offices will account for USD 35 million, mainly through P4P, Renewed Efforts Against Child Hunger and Undernutrition (REACH), the Children's Investment Fund Foundation and Climate Resilience Innovation.

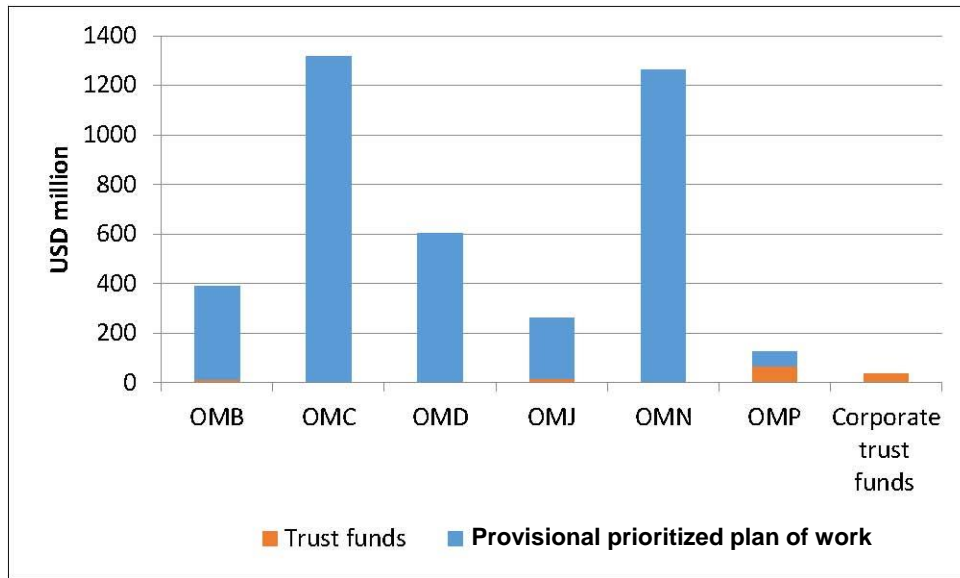
IMPLEMENTATION PLAN

141. The implementation plan for each region combines the provisional prioritized plan of work with country-specific and corporate trust funds supporting programmes or activities at the country or regional level. WFP foresees an overall implementation plan of USD 3.99 billion for 2015 – USD 3.86 billion for the provisional prioritized plan of work and USD 134 million for trust funds.

142. Table III.9 shows the regional breakdown of the implementation plan. OMC will have the largest plan – USD 1.32 billion – followed by OMN – USD 1.26 billion – and OMD – USD 604 million. The proportion of trust funds in the regional implementation plan is the highest for OMP – 53 percent.

Regional bureau	Prioritization scenario	Trust funds	Total
OMB	378	12	390
OMC	1 311	4	1 315
OMD	603	1	604
OMJ	245	15	260
OMN	1 262	-	1 262
OMP	59	67	126
Subtotal	3 858	99	3 957
Corporate trust funds related to field activity	n/a	35	35
TOTAL	3 858	134	3 992

Figure III.10: Regional implementation plan



SECTION IV: PROGRAMME SUPPORT AND ADMINISTRATIVE BUDGET

Overview

143. This section presents the proposed 2015 PSA budget of USD 281.8 million and non-recurring investments related to critical corporate initiatives of USD 9.2 million for funding from the PSA Equalization Account. It also sets out organizational adjustments made in response to lessons learned since the 2013 revision of WFP's structure and to changes in the operational environment (see Section II).
144. At a time of global fiscal restraint, WFP will maintain zero nominal growth for 2015. The 2015 PSA budget proposal – the same as the budget approved in the Management Plan (2014–2016) – has been reviewed to ensure that it is sufficient to maintain operational support and to generate efficiencies to allow for the reallocation of resources to higher priorities.
145. Savings of USD 12.8 million were achieved through a PSA budget reduction for most offices; the regional bureaux, country offices, the Partnership and Governance Services Department, and human resources policy functions were exempted. These savings and a further USD 750,000 in treasury costs to be funded from the General Fund, made it possible to reallocate USD 8.1 million to priority areas and to meet USD 5.4 million of non-discretionary cost increases,²³ including the PSA share of the USD 10 million security costs previously met from the General Fund.
146. A separate appropriation from the PSA Equalization Account is proposed for critical corporate initiatives, limited, as in 2014, to USD 9.2 million. These non-recurring investments ensure that WFP can continue the Fit-for-Purpose reforms and prioritize its investments.
147. The PSA budget reflects the minimum level of recurring investments and critical corporate initiatives for the 2015 provisional prioritized plan of work. This section also outlines further institutional improvements that could be funded from corporate trust funds.

Purpose of the PSA Budget

148. The PSA budget covers all WFP's indirect support or overhead costs that support its operational activity. It is funded from ISC recovered from contributions in accordance with the full-cost recovery policy. Although PSA requirements must adapt to the needs of the organization, any fluctuations may not be directly proportional to the level of operations.
149. The demands on the PSA budget are numerous: it supports changing operational needs, the shift to food assistance and the Fit for Purpose processes. The 2015 budget review aimed to reshape the regular PSA budget and ensure alignment with WFP's organizational priorities. The budget is complemented by the critical corporate initiatives funded from the PSA Equalization Account and activities funded through corporate trust funds (see Table IV.1 for terminology).

²³ Non-discretionary costs are outlays made in response to external factors or the requirements of sound financial management.

TABLE IV.1: ELEMENTS AND TERMINOLOGY OF THE PSA BUDGET	
Regular PSA budget	The portion of WFP's budget that pertains to the recurring costs of providing indirect support to WFP's activities, funded by income generated from an indirect support cost charge of 7 percent on contributions.
Strategic reallocation	The budgetary allocations resulting from realignment of the PSA budget to advance corporate priorities, deliver value-for-money benefits, and support recurring medium-term investments, funded by savings generated by reducing the regular PSA budget ceiling provided to offices.
Critical corporate initiatives	Non-recurring investments focusing on continuing Fit for Purpose and delivering value-for-money benefits, funded by allocations from the PSA Equalization Account.
Institutional strengthening activities	Corporate trust fund activities for innovation and changes to operations and processes, funded by directed donor or multilateral contributions; multilateral allocations are managed by the Strategic Resource Allocation Committee (SRAC) and approved by the Executive Director.

Achieving a Zero Nominal Growth Budget through Savings

150. WFP is committed to “living within its means”, and the 2015 regular PSA budget does not exceed the income generated from the 7 percent ISC rate. To balance organizational needs with resourcing constraints, a 5 percent savings target was set for most departments.²⁴ The savings generated made it possible to absorb all statutory or inflationary cost increases and to reallocate resources to corporate priorities as required.

Incorporating Value for Money

151. WFP defines value for money as “getting the best results for our beneficiaries by using our resources wisely”, and seeks the optimal balance between economy, efficiency and effectiveness. Value-for-money criteria are applied at all stages of internal budgeting (see Annex II).

Performance-Informed Budgeting

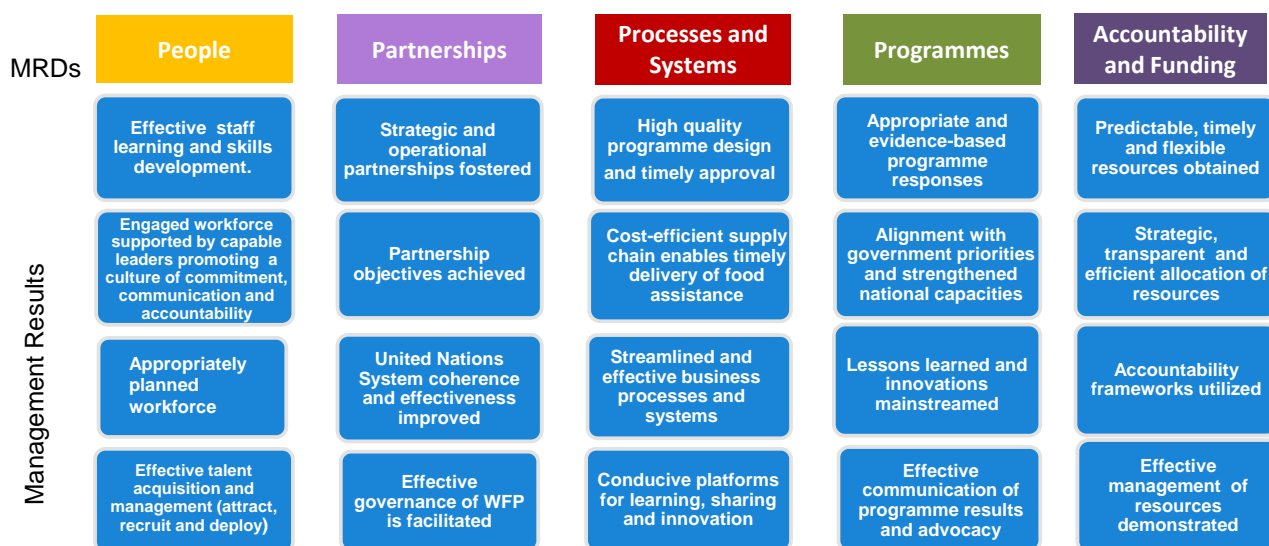
152. WFP is moving to performance-informed budgeting, the main feature of which is the strong link between expected results and the allocation of resources to achieve them. This link at the budgeting stage provides the starting point for monitoring actual performance; over time, budget allocations become performance-informed as actual results are factored into decision-making.

153. During 2013, five attributes for implementation of the Strategic Plan were established, in line with the Framework for Action: People, Partnerships, Processes and Systems, Programmes, and Accountability and Funding. These attributes, or MRDs, are now central to WFP's performance management.

²⁴ The Partnership and Governance Services Department, human resources policy functions and the regional bureaux and country offices were exempt.

154. The MRF, with 20 distinct management results, guides the proposed use of PSA resources and corporate trust funds: programme-support and investment proposals are categorized in one of the five MRDs and must address at least one management result. This provides a results-based classification of PSA budget proposals in significantly greater detail than in the past and also provides the framework through which WFP manages its effectiveness and efficiency in implementing the Strategic Plan (see Figure IV.1).

Figure IV.1: Management Results Framework (2014–2017)



THE 2015–2017 PSA BUDGET

Main Areas of Increase/Decrease

155. The outcome of the regular PSA budget process is shown in Table IV.2. Starting from the approved 2014 PSA level, the appropriation is adjusted for:

- non-discretionary increases in staff costs including mainstreaming of a portion of the security costs previously funded through the General Fund;
- reductions arising from a value-for-money review of departmental budgets to identify efficiency savings;
- movement of some investment management costs from PSA to the General Fund; and
- reallocation of PSA resources to evolving corporate priorities.

TABLE IV.2: MAIN AREAS OF INCREASE/DECREASE IN THE PSA BUDGET COMPARED WITH 2014 (USD million)	
2014 Approved PSA	281.8
Adjustments for non-discretionary costs: increases in staff-related costs, including PSA share of security costs previously funded by the General Fund	5.4
Forced savings through PSA target levels	-12.8
Adjusted PSA total	274.4
Decrease for treasury costs to be funded by the General Fund	-0.7
Reallocations	
- Maintaining effectiveness of certain prioritized functions	1.1
- Mainstreaming critical corporate initiatives	1.9
- High-priority recurring expenditure	5.1
Total reallocations	8.1
Proposed PSA appropriations for 2015	281.8

⇒ *Increase in staff-related costs, including PSA share of security costs (USD 5.4 million)*

156. WFP uses standard rates to budget and account for staff costs. The standard rates are re-calculated each year to reflect: i) the actual costs of employing a staff member in each grade and location; ii) anticipated exchange rates for Euro-based expenditure for Rome-based staff; and iii) provisions for other staff-related benefits and allowances.
157. Costs relating to mandatory United Nations Department of Safety and Security (UNDSS) activities and the WFP Security Emergency Fund amount to USD 18.8 million per year, including: i) WFP's estimated USD 11.5 million share of UNDSS costs, unchanged from 2014; and ii) USD 7.3 million to cover the costs of equipment.
158. In each of the three past Management Plans, the Board authorized WFP to draw up to USD 10 million from the General Fund to cover the portion of security costs not provided for in operations or the PSA budget. The Management Plan (2014–2016) indicated that this was not a sustainable solution;²⁵ therefore, the Secretariat proposes that for 2015, USD 10 million of these costs be funded through standard cost rates for all positions. The 2015 PSA budget is increased by USD 4.4 million to cover the PSA portion of these costs; the balance will be met from non-PSA funded positions. This solution will be reconsidered in light of the outcomes of the discussions regarding ISC method and the Financial Framework Review.
159. Applying the new standard cost rates increases the baseline salary cost in the Management Plan (2015–2017) by 3 percent – USD 5.4 million. This comprises:
- USD 1.0 million for actual payroll cost increases, a small inflation factor for entitlement benefits such as post adjustments and promotions, and increased costs from the rise in the Euro/US dollar exchange rate; and
 - USD 4.4 million for WFP security costs.

²⁵ WFP/EB.2/2013/5-A/1 paragraph 218.

⇒ *Forced savings through PSA target levels (USD 12.8 million)*

160. Most departments were given a budget ceiling 5 percent below their 2014 PSA allocation. With the absorption of staff-related costs in an unchanged PSA level, this generated a forced saving of USD 12.8 million from the 2014 PSA level. These savings incentivized divisions to review their processes and structures to maximize efficiency.

⇒ *Treasury costs to be funded through the General Fund (USD 750,000)*

161. Financial Regulation 11.3 enables WFP to credit interest income from its investment portfolios and bank and money-market accounts to the General Fund. Interest income for 2014 is estimated at USD 6 million. WFP proposes to charge all investment management costs to investment income starting in 2015. Most costs directly related to the management of WFP's investments are already charged against investment income, such as investment management fees, custodian-related expenses and some bank charges. However, USD 750,000 of costs are currently funded from PSA in central appropriations and in the Finance and Treasury Division budget; it is proposed to charge these to investment income starting in 2015.

⇒ *Reallocations*

162. With the savings described above, USD 8.1 million were reallocated on the basis of investment cases with demonstrable value-for-money benefits. The three main categories of reallocations are described below.

⇒ *Allocations to maintain effectiveness of certain functions (USD 1.1 million)*

163. All divisions identified budget savings, but some functions in the Office of Evaluation (OEV) and the Office of the Inspector General were maintained at 2014 PSA levels because there were clear investment cases. The budget of the Gender Office was maintained to ensure adherence to the United Nations System-Wide Action Plan for Gender Equality and Women's Empowerment (UN SWAP) and the continued development of gender expertise in WFP.

⇒ *Allocations to mainstream critical corporate initiatives started in previous years (USD 1.9 million)*

164. WFP uses corporate trust funds to develop new tools and modalities, but as they mature they are mainstreamed into the PSA budget. These allocations are for mainstreaming risk-management functions related to cash and vouchers and internal controls, for monitoring and reporting components previously funded through corporate trust funds, and for additional PSA funding for the Operations Centre.

**Box IV.1: Example of improved value for money in reallocations:
Financial risk management for cash and vouchers**

The increased use of C&V brings new responsibilities for country office staff in terms of financial management and financial risk management. This reallocation of USD 530,000 will provide a durable, standardized corporate solution for C&V transfers and training for staff to enable them to implement the interventions efficiently and effectively.

Financial controls will be embedded in cash and voucher interventions, which will be easier to scale up. Training for staff in negotiating skills is expected to reduce transaction and contract fees, saving WFP up to USD 750,000 annually. The investment also serves to improve coordination and risk mitigation, reducing operational cash losses by an estimated USD 250,000 annually.

⇒ *Allocations to support recurring expenditure central to the future effectiveness of WFP (USD 5.1 million)*

Enhanced technical capacity in regional bureaux

165. An allocation of USD 2.8 million will support capacity enhancement in the regional bureaux to improve programme design, logistics and monitoring and reporting. Capacity augmentation at the regional level continues to bring decision-making and support closer to beneficiaries.

Restructuring of partnership cooperation and WFP offices

166. An allocation of USD 700,000 will enable the Partnership and Governance Services Department to consolidate and expand fundraising capabilities from non-traditional sources.

People

167. An allocation of USD 1.6 million will support staff development, occupational health, training, ethics awareness and communications. Of this, USD 1.5 million is directed towards the People Strategy (see Box IV.2) and USD 120,000 will initiate a comprehensive, strategic plan to deliver fundamental ethics awareness, communications and training, which will start immediately and continue over a three-year period.

Box IV.2: Focus on the People Strategy

To implement the People Strategy, investments of USD 1.5 million address the following:

Imperative 1: Reinforce a performance mindset

Investments made in 2013 and 2014 as part of the PSA budget funded most of this work; no further allocations were necessary.

Imperative 2: Build WFP's talent

The reallocation (USD 250,000) will develop the talent-acquisition strategy to reflect the values that motivate people to work with WFP, and support the selection and appointment of people with appropriate competencies.

Learning programmes will be prioritized (USD 1 million). The increasingly complex environment in which WFP works calls for continuous learning and development. Institutional improvement will focus on the learning and development framework.

Imperative 3: Shift the focus

A PSA reallocation (USD 250,000) will support the preventive health programme for WFP offices with a view to ensuring a safe and healthy working environment.

Imperative 4: Equip high-impact leaders

Some of the funds for Imperative 2 will be used to enhance staff leadership skills. WFP will seek to augment this investment with other funding for institutional improvement.

Status of the PSA Equalization Account

168. The PSA Equalization Account is a reserve that is essentially built up through a surplus of ISC income over PSA expenditure. It is maintained to ensure that WFP has sufficient resources to meet indirect support costs if actual funding is less than forecast. The Board has determined that the target level should cover four months of PSA expenditure.

169. The 2014 year-end PSA Equalization Account balance is projected at USD 120.3 million, compared with USD 74.4 million projected in the Management Plan (2014–2016): this is because actual funding levels of USD 4.4 billion reached in 2013 and projected funding levels of USD 4.5 billion in 2014 are higher than the estimates in the Management Plan (2014–2016).
170. The 2015 funding forecast of USD 4.4 billion is expected to generate ISC income of USD 284 million, while the proposed 2015 zero nominal growth regular PSA budget amounts to USD 281.8 million. The proposed USD 9.2 million of non-recurring critical corporate PSA initiatives to be drawn from the PSA Equalization Account – the same level as in 2014 – will ensure a healthy PSA Equalization Account reserve at the end of 2015. The projected closing balance of USD 113.3 million exceeds the four-month target of USD 93.9 million by 21 percent.

Projected opening balance, 1 January 2015	120.3
2015 ISC revenue based on USD 4.4 billion revenue	284.0
2015 PSA expenditure	(281.8)
2015 critical corporate initiatives	(9.2)
Projected closing balance, 31 December 2015	113.3

2016–2017 PSA Outlook

171. Income for 2016 and 2017 is projected at USD 4.2 billion per annum. The 2015 proposed PSA budget supports WFP's work at the same level for the three-year planning period.

Critical Corporate Initiatives

172. A number of discrete, non-recurring investments totaling USD 9.2 million are proposed, focusing on continuing Fit for Purpose and delivering value-for-money benefits to WFP. These investments support the MRDs.

⇒ *People (USD 1.9 million)*

173. An allocation of USD 1.9 million to the People Strategy will:

- develop and implement a diversity and inclusion strategy, creating value for WFP's teams and individuals and helping to embed equality values; and
- continue the locally recruited staff project to move locally recruited staff members to appointments governed by the FAO Staff Regulations and Rules in order to harmonize the framework under which all WFP staff members are administered. National staff account for 82 percent of WFP's workforce. Contractual arrangements and conditions of employment for local staff will be refined and the recurring costs of administering the adjusted contractual arrangements will continue to be borne by projects.

⇒ *Partnerships (USD 300,000)*

174. A proposed Partnership Resource Centre set up with an allocation of USD 300,000 will support WFP staff, particularly in the field, in developing and reviewing effective partnerships.

⇒ *Processes and Systems (USD 2.6 million)*

175. Four critical corporate initiatives are proposed:

- i) establishment of a Global Change Team to coordinate changes, leverage efficiencies and reinforce governance in various ongoing initiatives (USD 392,000);
- ii) a review of costs and expenditures to identify ways WFP can redirect resources to areas requiring sustained investment, including exploration of the service centre concept (USD 708,000);
- iii) establishment of a team to develop capacities to mainstream integrated supply-chain management: the team will work with stakeholders to coordinate cross-functional initiatives such as the Forward Purchase Facility (FPF) to maximize efficiency (USD 1.2 million); and
- iv) an upgrading of the internal website *WFPgo* to make the system Fit for Purpose in connecting staff worldwide with improved information-retrieval systems (USD 300,000).

⇒ *Programmes (USD 700,000)*

176. Effective communications, awareness-raising and branding will require an investment in two components:

- i) a new campaign addressing multiple audiences to communicate WFP's aims, encourage contributions and disseminate knowledge; and
- ii) an upgrade of the WFP public website to provide improved visibility for WFP, its partners and governments.

⇒ *Accountability and Funding (USD 3.7 million)*

177. Two critical corporate initiatives will support this dimension:

- i) support for decentralized evaluations, expected to cost USD 600,000, to improve the system by empowering country offices and providing standards and guidance for country offices and the regional bureaux; and
- ii) support for the financial framework review, expected to cost USD 3.1 million in 2015, to increase financial accountability and promote flexibility in the management of operations:
 - a) a cost benchmarking framework that will enhance understanding of operational cost drivers and increase accountability for the utilization of funds; and
 - b) a review of fund management with a view to updating WFP's resource management framework by increasing flexibility in the use of funds for operations, creating efficiencies and reducing unspent balances.

**Box IV.3: Example of improved value for money in critical corporate initiatives:
financial framework review – focus on accountability**

The new country office cost benchmarking framework based on key performance indicators will: i) increase transparency in the management of programme support and delivery costs; and ii) increase accountability for the use of funds at the country office level. This approach will incentivize cost containment, particularly project support costs; it is expected to achieve savings of USD 2.5 million per year.

The improved funds management will give country offices the flexibility to respond rapidly and effectively to any situation with the right mix of tools and activities. Unspent balances will be reduced, less time will be spent on budget analysis and transactions, and fewer budget revisions will be needed.

These changes will improve performance monitoring and accountability, thereby enhancing the management of financial resources entrusted to WFP and maximizing the impact of projects.

STRUCTURE OF THE SECRETARIAT

178. In the light of lessons learned from Fit for Purpose, the Executive Director has made organizational adjustments effective from January 2015 in order to:

- enhance WFP's contributions to the post-2015 sustainable development goals, sustainable development financing, the 2016 World Humanitarian Summit and One UN;
- shorten the chain of command to the regional bureaux to enhance accountability;
- bring together, under the Executive Director and Chief of Staff, the Office of the Executive Director, the Office of the Ombudsman, the Human Resources Division, a new Innovation and Change Management Division, the Legal Office, the Inspector General and Oversight Office, the Office of Evaluation, the Ethics Office and the Regional Bureaux Support Office;
- retain direct reporting lines to the Executive Director for the Director of the Human Resources Division, the Director of the Innovation and Change Management Division, the General Counsel and Director of the Legal Office, the Inspector General, the Director of Evaluation and the Director of the Ethics Office;
- separate accountability for corporate budget allocations by making the Chief of Staff responsible for chairing committees that recommend on proposed PSA and SRAC allocations;
- reorganize the Operations Services Department to directly support field units including programme, emergency preparedness, gender, nutrition, supply chain and common services such as the United Nations Humanitarian Air Service (UNHAS), the United Nations Humanitarian Response Depot (UNHRD) and the logistics cluster;
- improve management information through closer alignment of information technology, finance and performance management within the Resource Management Department;
- bring together field security, facilities management, the staff medical unit and the staff counselling unit within the Resource Management Department in order to enhance the safety and health environment of staff;
- optimize public outreach by placing communications in the Partnership, Governance and Advocacy Department, particularly to enhance advocacy in support of revenue-raising; and

- ensure that WFP delivers on its gender commitments by retaining the Deputy Executive Director's leadership on the gender policy until it is approved by the Board and, subject to approval of the policy, bringing the gender unit into the Operations Services Department to strengthen programme support.

179. The current structure has four positions at the rank of Assistant Secretary-General: one Deputy Executive Director and three Assistant Executive Directors. The adjustments require the temporary transfer of an ASG post from Rome to New York for 2015 and 2016 to cover the New York and Geneva offices, and the upgrading of the Chief of Staff post to ASG level to reflect the increased responsibilities. These adjustments do not lead to changes in the total number of PSA-funded posts. In financial terms, the overall increase in staff costs will be less than USD 100,000 and will be absorbed from non-staff costs, with no additional cost for the PSA budget.

Executive Management, Oversight and Central Services

180. Executive management oversight and central service units include:

- The Office of the Executive Director supports the Executive Director in setting and implementing the Strategic Plans approved by the Board, optimizing WFP's global profile and maximizing its operational effectiveness. The office supports the Leadership Group, the Executive Management Group and the offices that report directly to the Executive Director and the Chief of Staff.
- The Office of the Ombudsman and Mediation Services provides informal and confidential support for staff with employment-related concerns such as conditions of employment, workplace behaviour and the administration of benefits.
- The Human Resources Division provides the strategic frameworks, programs, systems and tools to enable WFP in building an engaged workforce, with the right skills in the right roles which will enable the organization to continue fulfilling its operational needs and strategic organizational objectives. The Division supports WFP to: i) strengthen employees' performance through creating practices and processes that recognize performance results and reinforce line manager accountability; ii) build WFP's talent through using career frameworks and providing opportunities for learning and growth; and iii) equip high-impact leaders by providing them with holistic leadership and management skills strengthening.
- The new Innovation and Change Management Division will develop a corporate agenda for innovation and provide a platform for identifying and accelerating promising high-impact initiatives, particularly from field offices. It will also support executive management in steering and managing the prioritized portfolio of key organizational change initiatives and will help ensure that changes are coordinated and embedded across WFP. It will provide project planning and execution support for initiatives as required.
- The Legal Office supports the Executive Director, the Board and WFP management with a view to protecting WFP's legal interests and providing advice on legal risk and compliance with internal, national and international laws. It advises on governance, privileges and immunities, the development and implementation of normative frameworks, contract negotiation, standard processes and templates and dispute prevention. The Legal Office represents WFP in litigation and dispute-resolution proceedings.

- The Office of the Inspector General provides independent assurance for the Executive Director on matters of governance, policy, risk, resource utilization, operations and accountability. The office implements best practices in the United Nations and the private sector in carrying out its internal audits, investigations and inspections.
- The Office of Evaluation provides independent assessments based on international standards of the outcomes of WFP's policies and operations, with a view to maximizing accountability and encouraging evidence-based decision-making. The evaluations also inform WFP's stakeholders of the effectiveness, efficiency and sustainability of WFP's work. The work programme of the Office of Evaluation is included as an annex to the full Management Plan.
- The Ethics Office ensures that WFP executes its mission in accordance with the highest standards of integrity. It administers the mandatory Financial Disclosure/Conflict of Interest Programme; provides confidential advice to individuals; provides advice on conflicts of interest, outside activities and other ethical matters to individuals and management; administers the whistleblower protection policy; and leads in awareness, communications and training on integrity.
- The Regional Bureaux Support Office manages the project review and approval process, is the budget focal point for the regional bureaux and coordinates field office engagement with audits and evaluations.

181. Within this grouping the Director of the Human Resources Division, the Director of the Innovation and Change Management Division, the General Counsel and Director of the Legal Office, the Inspector General, the Director of Evaluation and the Director of Ethics will report directly to the Executive Director.

Relations with the United Nations and the African Union

182. The Deputy Executive Director (DED) will move temporarily to New York to ensure that WFP is effectively represented at the United Nations. The DED will oversee WFP's New York and Geneva offices, which will become a platform for full engagement in the post-2015 agenda and the World Humanitarian Summit and for WFP's representation in United Nations coherence initiatives and the Inter-Agency Standing Committee (IASC) Transformative Agenda. The Addis Ababa office will also report to the DED to ensure that African Union (AU) members contribute to determining the focus and implementation of the post-2015 agenda.

Operations Services Department

183. The Supply Chain Division and the Common Logistics Services Division, which includes UNHAS, the UNHRD and the logistics cluster, will be integrated into the Operations Services Department with a view to ensuring that Headquarters supply-chain functions support the operations of WFP and the humanitarian community efficiently and effectively. They will be complemented by the Emergency Preparedness Division, which will be integrated into the department.

184. The new Nutrition Division of the Operations Services Department will build up capacities and tools for interventions in line with WFP's nutrition value proposition, and will support WFP's engagement in global nutrition platforms and collaboration with United Nations agencies and external stakeholders in nutrition matters.

185. The Gender Office will become part of the department to ensure that gender considerations are fully integrated into WFP's work.
186. The Policy and Programme Division (previously the Policy, Programme and Innovation Division) will remain in the Operations Services Department.
187. The new Chief Adviser will support the department with recommendations based on analyses of issues that may affect WFP in the medium term and long term.

Resource Management Department and the Office of the Chief Financial Officer

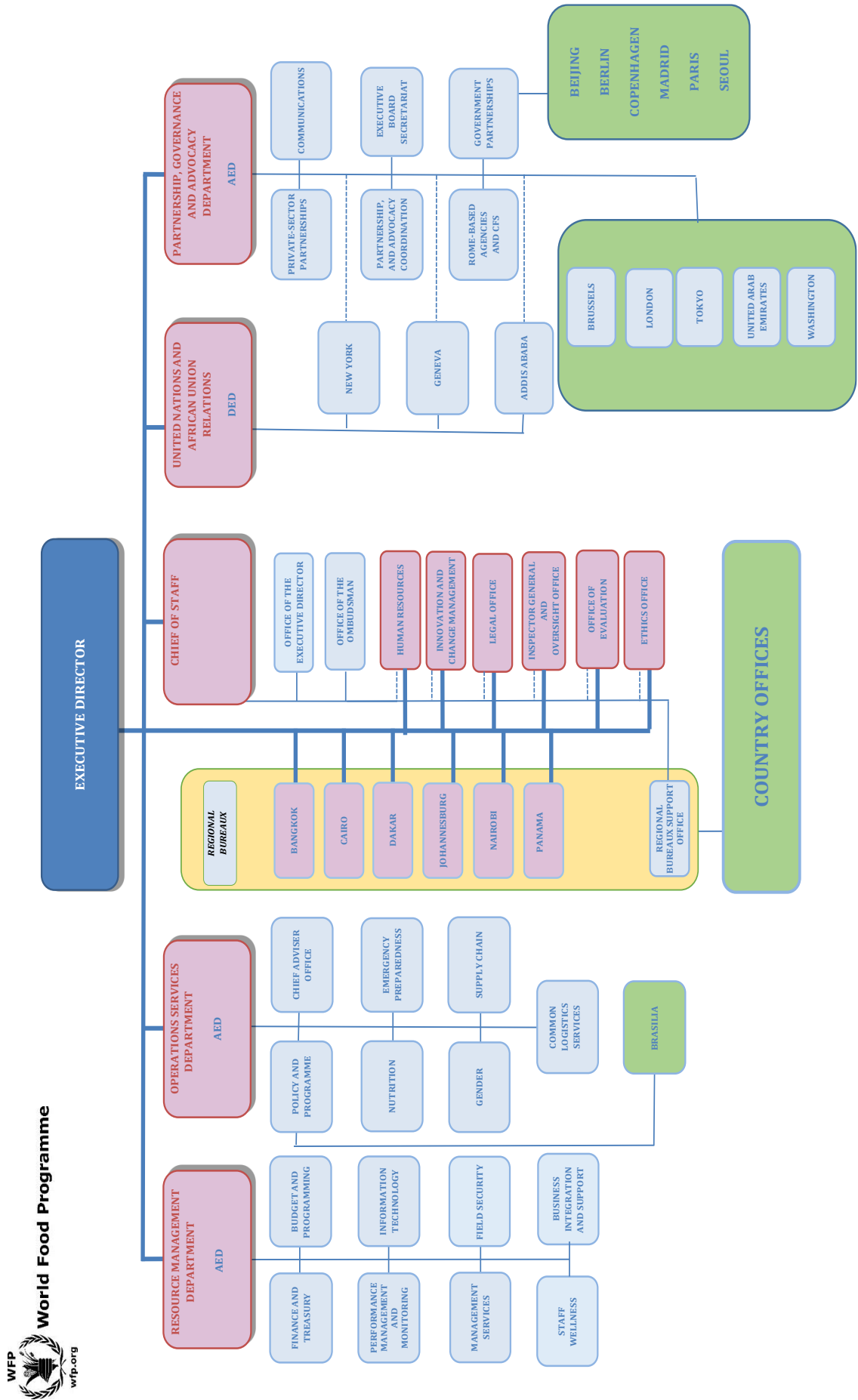
188. The Resource Management Department will maintain its present functions, with the Chief Financial Officer keeping a separation of duties between budgetary approval, financial oversight and expenditure management, and representing WFP to external stakeholders for accountability purposes.
189. The addition of the Information Technology Division to the Resource Management Department will be an important resource for delivering high performance. Attention will focus on increasing the cohesiveness of existing and new IT systems that support WFP's operations; improving monitoring; and generating analysis and evidence for risk-informed decision-making. The performance management and monitoring function in the department will complement this by helping operations to utilize monitoring data and demonstrate value for money in reports.
190. The Business Integration and Support Office will be entrusted with scoping and implementing the Financial Framework Review, in consultation with field offices and Headquarters divisions, and will design IT tools to deliver a more flexible and efficient financial system for WFP.
191. Promoting and maintaining the physical, mental and social well-being of all employees, including by incorporating prevention measures, are of paramount importance to efficiency and productivity. They are major responsibilities of WFP as an employer and require a comprehensive approach to caring for employees through a more integrated structure. This will be achieved with the addition of field security, medical and staff counselling functions to the Resource Management Department. These functions will work closely with the Management Services Division – whose responsibilities include office and guesthouse facilities, light vehicles management and Headquarters security – to implement WFP's occupational safety and health policy.

Partnership, Governance and Advocacy Department

192. The Partnership, Governance and Advocacy Department will be the main custodian of WFP's Corporate Partnership Strategy and oversee its implementation. It will seek to optimize the outcomes of partnerships with governments, United Nations, including the Rome-based agencies, and private-sector organizations, the Committee on World Food Security (CFS) and non-governmental organizations (NGOs). The department includes offices in 11 countries. The WFP Offices in Brussels, London, Tokyo, the United Arab Emirates and Washington report directly to the Assistant Executive Director (AED). The offices in Beijing, Berlin, Copenhagen, Madrid, Paris and Seoul form part of the Government Partnerships Division.

193. The department will be responsible for mobilizing the required resources for WFP to carry out its operations. It will work to secure predictable, timely and flexible resources from governments, explore public–private partnerships, enhance donor visibility and develop partnerships.
194. The department will establish a strategic advocacy function. Supported by the transfer of the Communications Division to the department, this will enhance the prioritization, coherence, relevance and impact of corporate diplomacy in bilateral and multilateral partnerships, media and other public relations efforts. The department will draw on knowledge collected from the field to define WFP’s advocacy priorities and messages in order to develop and articulate corporate positions.
195. The department will manage relations between the WFP Secretariat and the Board and other governing bodies.

Figure IV.2: Organization 2015–2016



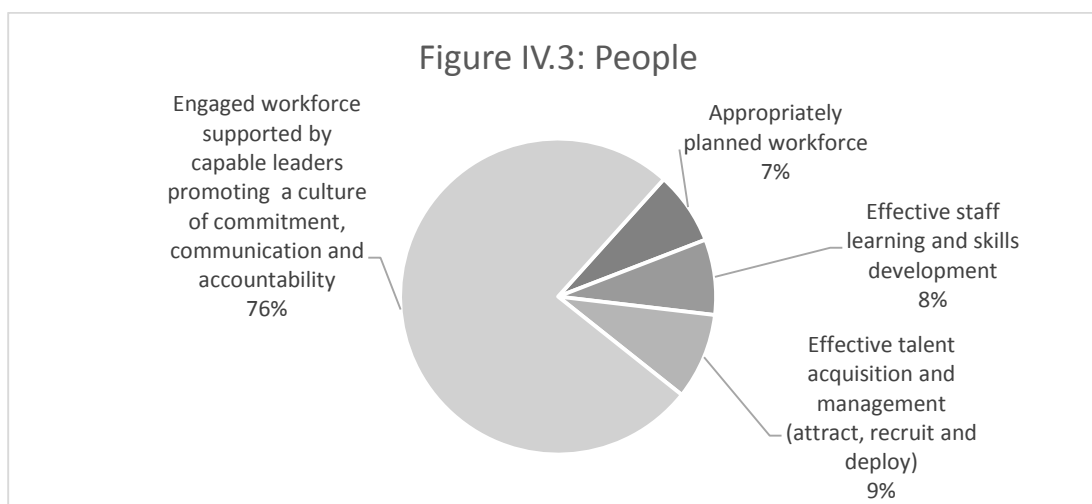
ORIENTATION OF THE PSA BUDGET

196. Table IV.4 shows the orientation of the PSA budget by presenting its different elements against the five MRDs.

TABLE IV.4: ANALYSIS OF PSA BUDGET AND CRITICAL CORPORATE INITIATIVES BY MANAGEMENT RESULT DIMENSION (USD thousand)						
	Adjusted PSA total	Reallocations	2015 PSA proposal	Critical corporate initiatives	Total	%
People	51 547	1 620	53 167	1 916	55 083	19
Partnerships	25 522	300	25 822	300	26 122	9
Processes and Systems	85 918	2 215	88 133	2 588	90 721	31
Programmes	32 255	2 554	34 809	696	35 505	12
Accountability and Funding	78 436	1 433	79 869	3 700	83 569	29
TOTAL			281 800	9 200	291 000	100

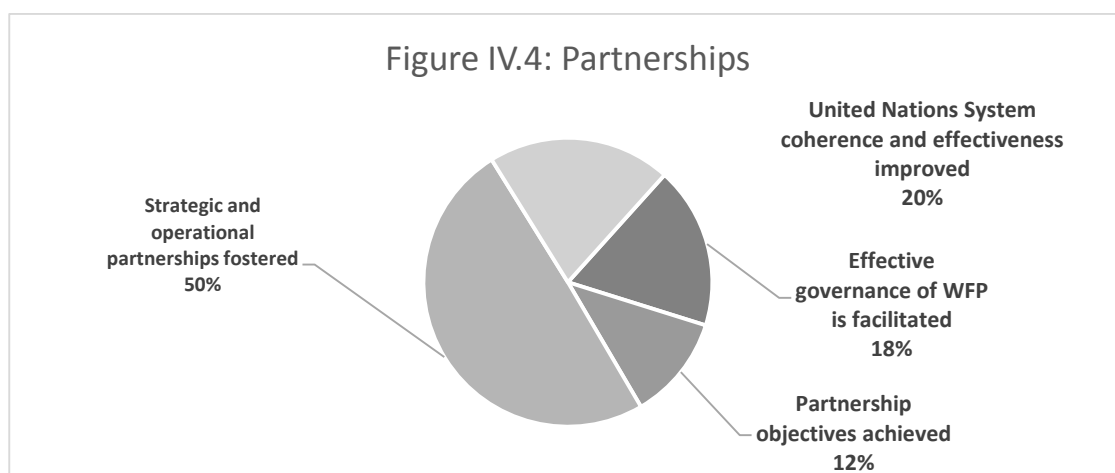
People

197. The People dimension accounts for 19 percent of total PSA investments. It focuses on training to enhance staff skills and capabilities and improve individual performance management and the capacities of managers. The objective is a skilled and flexible workforce with a reserve of talent developed and managed by committed and capable leaders. The People dimension covers the whole of WFP senior staff costs to reflect their role as leaders in promoting a culture of commitment, communication and accountability.



Partnerships

198. The Partnerships dimension accounts for 9 percent of total PSA investments. It reflects the shift of focus in the Corporate Partnership Strategy approved by the Board at its 2014 Annual Session whereby WFP aims to build strong partnerships with governments, regional organizations, other United Nations agencies and operational and academic institutions to provide food assistance and build resilience. The Partnership dimension includes support for the Board in its governance role and coordination with United Nations agencies and cluster leadership.



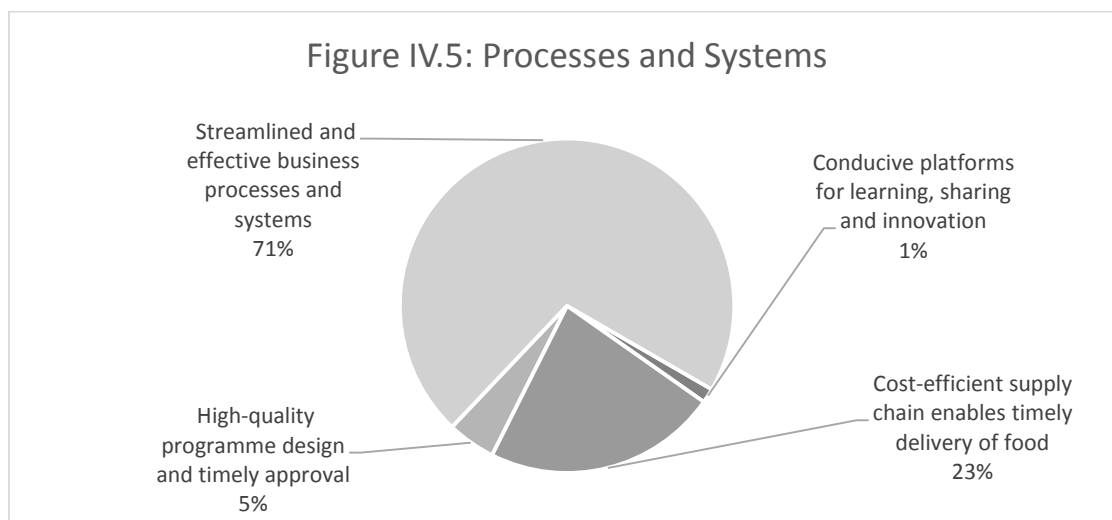
Processes and Systems

199. The Processes and Systems dimension accounts for 31 percent of total investments. It focuses on providing the right quantity and quality of food assistance at the right time, in the right place and in the most cost-efficient and effective way. This requires:

- sound project designs that meet corporate quality standards and are approved in a timely manner;
- a cost-efficient supply chain supported by streamlined business processes and efficient systems and performance-monitoring mechanisms; and
- effective systems for learning, sharing and innovation.

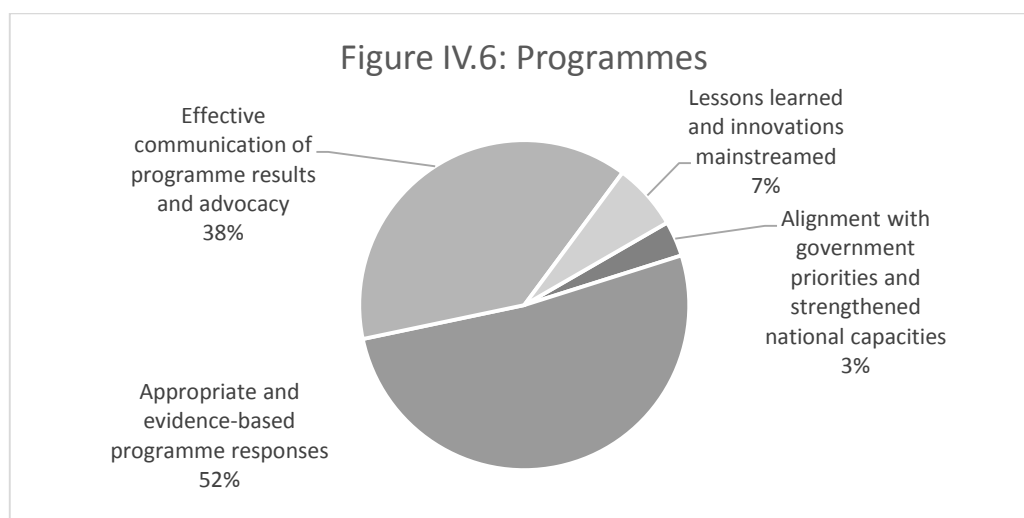
200. This dimension encompasses support for:

- corporate systems – information technology infrastructure, maintenance and support; payroll and staff contract processing and payments; and Headquarters expenses;
- the programme design and approval processes; and
- supply-chain activities – logistics, procurement and food safety, and management of the FPF.



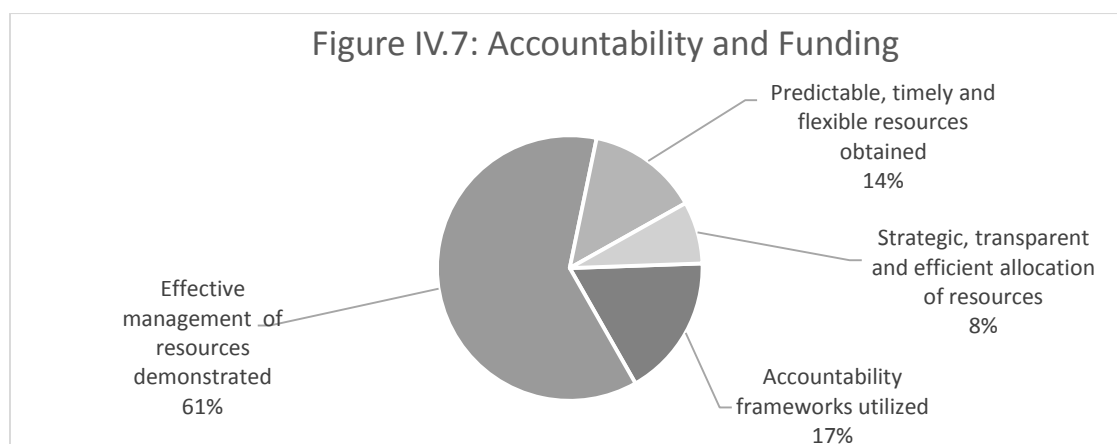
Programmes

201. The Programmes dimension, accounting for 12 percent of total investments, promotes innovative, appropriately targeted and evidence-based interventions at the regional bureau and Headquarters levels to address food and nutrition needs, build national capacities and ensure that programmes are in line with policy. The dimension covers WFP's ability to respond to complex emergencies, enhance capacities, move programmes to national or local ownership and evaluate the results, carry out effective evaluations, mainstream lessons and innovative approaches, communicate results and advocate hunger solutions; it includes external communications to convey the WFP brand and generate visibility and support.



Accountability and Funding

202. The Accountability and Funding dimension, accounting for 29 percent of total investments, aims to generate the funding required for WFP's operations, to maintain high standards of governance, internal control and stewardship, and to promote accountability. The objective is to ensure flexible, predictable and timely resources that are effectively managed and accounted for. The oversight functions at Headquarters, the regional bureaux and country offices ensure that accountability and reporting systems are utilized effectively.



Summary of 2015 Regular PSA Budget by Appropriation Line

203. In accordance with Financial Regulation 9.3, the regular PSA budget is presented under three appropriation lines: i) programme support at the regional bureaux and country offices; ii) programme support at Headquarters; and iii) management and administration.

204. Table IV.5 shows the regular PSA budget by appropriation line from 2013 to 2015. The total cost column reflects staff and non-staff costs; the total post count includes national staff. The appropriation lines remain as they were in the previous Management Plan. Additional details are provided in Annex I.

	2013 expenditures			2014 estimated			2015 projected		
	Post count		Total cost	Post count		Total cost	Post count		Total cost
	Prof.	Total		Prof.	Total		Prof.	Total	
Programme support – regional bureaux and country offices	193	736	85.7	227	789	96.7	244	825	99.3
Programme support – Headquarters	166	276	54.4	160	255	55.5	151	239	52.1
Management and administration	254	515	107.2	288	551	129.6	294	549	130.4
TOTAL	613	1 527	247.4	675	1 595	281.8	689	1 613	281.8

205. The 2014 post count reflects 16 unassigned post reductions at Headquarters that had not been identified in the Management Plan (2014-2016).²⁶ The reduction in Headquarters post count from 2014 to 2015 of 18 positions (on top of the 16 positions that have since been identified) is shown in Table IV.6 below. At Headquarters, the Management Services Division and the Logistics Division in particular have both reduced their positions as a result of the forced savings and the review of processes and structures to maximize efficiency. In the regional bureaux, significant increases are proposed in the Regional Bureaux of Cairo and Johannesburg.

TABLE IV.6: POST COUNTS						
	2014 post count		Proposed changes in 2015		2015 projected post count	
	Prof.	Total	Prof.	Total	Prof.	Total
Regional bureaux and country offices	227	789	17	36	244	825
Headquarters	460	822	-3	-18	445	788
Unassigned Headquarters positions	-12	-16				
TOTAL	675	1 595	14	18	689	1 613

Central Appropriations

206. Central appropriations cover statutory requirements and other centrally controlled appropriations, which are budgeted under management and administration. These appropriations are expected to be slightly below the 2014 level (see Table IV.7). The most significant movement from 2014 is the increase in inter-agency support for bodies such as the United Nations Development Operations Coordination Office, the Executive Office of the Secretary-General and REACH.

²⁶ WFP Management Plan (2014–2016), paragraphs 180 and 182.

TABLE IV.7: STATUTORY REQUIREMENTS AND OTHER CENTRAL APPROPRIATIONS		
	Estimated 2014	Proposal 2015
Reassignment costs	3 000 000	3 000 000
Insurance fees	1 182 500	1 284 000
Joint Inspection Unit	870 000	870 000
International Civil Service Commission	600 000	600 000
External Audit	400 400	415 800
Chief Executives Board	315 000	315 000
Emergency medical evacuation	300 000	150 000
Audit Committee	194 000	194 000
Services from other agencies	1 635 000	1 798 633
Inter-agency support	1 051 700	1 372 320
Resident Coordinator contribution	1 234 000	1 301 554
Global management meeting	265 000	265 000
Provision for Euro/USD currency movements	700 000	350 000
Other	751 357	444 650
TOTAL	12 498 957	12 360 957

Institutional Improvements

207. Corporate trust fund activities promote innovation and major changes to operations, systems and processes in an evolving operational context, and support WFP's institutional improvements and capacity development initiatives.
208. Experience shows that donors are willing to fund activities focused on innovation and change in the way WFP works: building procedures, processes and platforms for scaling up C&V programmes across country offices, or strengthening performance and risk management and monitoring are cases where new ways of working have been piloted with non-PSA resources. In some areas, change has been driven by donor interest and willingness to fund activities; in others, WFP has sought funding for prioritized needs.
209. In the past, the process for generating additional funding for change was not linked to the PSA budgeting process, with the risk that the allocation of PSA and trust fund resources was not aligned with priorities.
210. This Management Plan therefore integrates information on actual and potential investments into the PSA budget process. Investment cases made by departments for activities that could not be funded through the regular PSA budget (see Annex II) were prioritized for reallocations of recurring PSA resources, non-recurring PSA funding or corporate trust funds. The decisions took into account corporate priorities and the potential to attract donor funding and the extent to which some level of future funding could be assured. This ensures that PSA resources are directed to areas of highest need.
211. For 2015, 75 investment cases totalling USD 38.9 million were submitted for PSA funding, and 87 investment cases totalling USD 93.3 million for funding from extra-budgetary sources.

212. The reallocations summarized above resulted in the prioritization of 17 investment cases for funding in the regular PSA budget, with allocation in 2015 of USD 8.1 million. Ten other investment cases were recognized as critical corporate initiatives, with an allocation of USD 9.2 million. The remaining 135 investment cases, totalling USD 114.4 million, constitute an estimate of corporate trust fund needs for 2015 and may therefore be considered for future funding.

Analysis of Corporate Trust Funds by Management Result Dimension

213. Table IV.8 shows corporate trust fund needs by MRD for 2015; all are based on a common investment template to assist the SRAC in recommending allocations of multilateral resources. The Processes and Systems and Programmes dimensions account for 75 percent of requirements; 28 percent of requirements are field-based.

TABLE IV.8: CORPORATE TRUST FUNDS BY MANAGEMENT RESULT DIMENSION			
	WFP projections		Designated for regional bureaux/country offices
	<i>USD million</i>	<i>%</i>	<i>USD million</i>
MRD 1: People	7.8	7	1.0
MRD 2: Partnerships	12.4	11	5.5
MRD 3: Processes and Systems	36.9	32	6.4
MRD 4: Programmes	49.0	43	16.0
MRD 5: Accountability and Funding	8.3	7	3.4
TOTAL	114.4	100	32.3

214. Resources for MRD 1 will be used to optimize staff capacities for emergency responses and administration, to support logistics career and capability development and enhance logistics cluster capacities. The learning and development framework to be established in response to requests from senior managers and staff will be complemented by a PSA investment for specific learning programmes.

215. The MRD 3 allocation will support process improvements for rolling out technical systems for cash and voucher programmes, monitoring and reporting systems and work on financial framework review component 2 – flexibility.

216. Resources for MRD 4 will be used to enhance WFP's emergency preparedness capacities and to build resilience for food and nutrition security in recurrent crises.

217. The allocations for MRDs 2 and 5 will help to reinforce inter-agency partnerships, particularly in nutrition, and to improve financial risk management and forecasting with a view to increasing country office access to advance financing.

Gender

218. UN SWAP envisages common measures to promote gender equality. It sets out 15 standards for United Nations entities, with indicators, timetables and areas of responsibility to be achieved by 2017. WFP is committed to meeting these standards. Senior management and staff are working to mainstream gender at all levels, and 2014 is a year of renewed momentum and institutional commitment to gender equality and women's empowerment.

219. In 2014, WFP established business owners in Headquarters divisions to accelerate gender mainstreaming and implement UN SWAP, supported by multilateral resources. For 2015, these divisions are required to include this support in their PSA budgets, thereby mainstreaming capacity for implementation of all the standards by 2016.

220. The 2015 PSA budget includes USD 4.7 million for gender mainstreaming in Headquarters divisions and the regional bureaux; a further USD 4.1 million is available from corporate trust funds in 2015. These resources will support the Gender Office staff and costs for implementing UN SWAP. The Gender Special Account of USD 2.2 million will support the development of a new gender policy, gender-sensitive programming at the regional bureaux and country offices, and capacity development at all levels.

Hedging

221. At EB.A/2008, the Board approved a policy for hedging the Euro component of PSA expenses incurred at Headquarters to increase PSA funding stability. The Secretariat has accordingly made a forward purchase of the Euro amounts required under the 2015 PSA budget. Hedging for 2015 was implemented in July 2014, when the average exchange rate was EUR 1 = USD 1.35. The 2015 standard position costs incorporate this rate, providing certainty as to the US dollar value of Euro-denominated PSA expenditure. The Secretariat will continue to report regularly on the impact of hedging arrangements.

Financial Management Initiatives

⇒ *ISC rate review*

222. In line with WFP/EB.A/2006/6-C/1, which described a method for setting the ISC rate for the forthcoming financial period, the rate for 2015 was calculated as shown in Table IV.9.

2014 baseline	6.84
Increase for higher indirect expenditures for 2015	+0.62
Decrease for higher funding forecast	-0.35
Decrease for higher PSA Equalization Account balance	-0.47
Proposed ISC rate for 2015	6.63

223. The Secretariat recommends that the current 7.0 percent ISC rate be maintained for 2015, pending the results of the ongoing review of the ISC methodology.

⇒ *ISC update*

224. At EB.1/2014, the guidance of the Board was sought with regard to issues affecting ISC:

- WFP is a 100 percent voluntarily funded organization: should core funding or different funding approaches to cover indirect variable costs be considered?
- Should WFP continue with a single indirect support cost recovery rate, or should the rate vary according to the type of intervention?
- Could WFP incentivize resource mobilization through preferential or variable ISC rates, for example for South–South cooperation, or for the private sector?

- Recognizing that some costs related to support and administration are covered from sources other than the ISC recovery rate, WFP should undertake and present a detailed cost analysis of its indirect costs. The review will also examine the workings of the PSA Equalization Account, which serves as a safety net to cushion unplanned fluctuations in ISC recovery. Should WFP continue to consider multiple sources for funding costs such as security and non-recurring investments?

225. A separate document submitted to EB.2/2014 summarizes progress to date and initial feedback on the first three issues, offered by members through informal consultations.

226. A document to be submitted to EB.A/2015 following further informal consultations will cover the fourth issue. It will consider formulation of a policy on the use of realized PSA Equalization Account surpluses, and will include a review and analysis of the ISC methodology.

⇒ *Working Capital Financing Facility*

227. WFP's working capital instruments were considered by the Board at EB.A/2014.²⁷ The Board approved proposals to recognize internal project lending, global commodity management and corporate services, which are now being implemented; corporate services are considered further in Section V of this Management Plan. The Secretariat will update the Board regularly as to the use of these facilities.

⇒ *Financial Framework Review*

228. The Financial Framework Review covers three components:

- i) improving the predictability of funding for WFP's country operations so that operations can be planned with greater certainty – considered at EB.A/2014;
- ii) increasing flexibility and alignment to results by reducing funding fragmentation, standardizing budget practices and improving tracking of implementation costs; and
- iii) enhancing accountability by identifying cost drivers and improving cost management.

229. The Financial Framework Review will be the subject of further discussions with the Board during 2015.

²⁷ WFP/EB.A/2014/6-K.

SECTION V: ADVANCE FINANCING FOR CORPORATE SERVICES AND OTHER SPECIAL ACCOUNTS

Overview

230. Special accounts may be established by the Executive Director under Financial Regulation 5.1 for purposes consistent with the policies, aims and activities of WFP. Special accounts manage special contributions or funds earmarked for programme, corporate or cost-recovery purposes, or to support long-term activities. The volume of special account business estimated for 2015 is USD 223 million.
231. Special accounts are the vehicle used for two types of service:
- i) corporate services, including fee-for-service activities; and
 - ii) non-profit business services for internal purposes and for partners.

Corporate Services

232. The corporate services financing mechanism enables WFP to invest in large-scale initiatives to provide house-wide services economically and efficiently. Within corporate services WFP currently has three different types of financing:
- the Global Vehicle Leasing Programme (GVLP);
 - the Capital Budgeting Facility (CBF); and
 - fee-for-service activities.

The Board approved a 2014 ceiling for corporate service advances of USD 70 million. No change is proposed to the ceiling for 2015.

⇒ *Global Vehicle Leasing Programme (USD 22 million)*

233. The GVLP is a revolving credit line for centralized procurement of vehicles that generates value for money, improves asset management and ensures that country offices have immediate access to standard security-compliant vehicles. Lease charges are included in project budgets to ensure that costs are recovered and that the service is cost-effective. A review of anticipated business for 2015 led to the proposal to reduce the GVLP credit line to USD 22 million, which is sustainable.

Capital Budgeting Facility (USD 28 million)

234. The CBF was established in the Management Plan (2014–2016) as a revolving fund with an initial capitalization of USD 20 million to enable WFP to implement large-scale corporate initiatives that improve efficiency by reducing costs in the long term. It is being used currently to support the completion and roll-out of LESS: the first two countries will go live in 2014, with others expected to follow from 2015. The CBF advance will be repaid through a tonnage-based LTSH charge once LESS is fully operational.
235. WFP proposes in this Management Plan to retain a CBF level of USD 20 million for LESS in 2015, but to expand the CBF ceiling to USD 28 million so as to include USD 8 million for field-based capital schemes to finance improvements to premises.

236. In the past WFP invested in leased or donated properties for short periods related to the lifespan of projects, but WFP is usually present in a country for longer than the duration of individual projects. While this is an appropriate approach in some circumstances, the current model of planning capital expenditure for office or secure residential premises in relation to project duration is inefficient: it frequently requires repeated reinvestment in inadequate properties to keep them operational or to upgrade security. Investing in premises for long-term use, where a longer term WFP presence is foreseen, will improve returns on investments, ensure security and improve operational efficiency. The specific premises requiring investment through the CBF in 2015 have not yet been determined, and the proposed breakdown of the CBF improvements to premises will be reviewed as proposals for use of the CBF are received and evaluated. Two kinds of locations are under consideration:

- vulnerable locations such as Baghdad, where accommodation is dictated by operational and security requirements and costs have to be allocated to rent facilities owned by third parties; and
- locations where WFP is supporting governments in the shift to food assistance and where there is a business case for investing in facilities at an early stage in emerging economies: examples include the Djibouti humanitarian logistics base and the country office facilities in Ethiopia and Mozambique.

⇒ *Fee-for-Service Activities (USD 20 million)*

237. The fee-for-services mechanism may advance up to USD 20 million for information technology (IT), security and evaluations of single WFP operations. While the ceiling for fee for services is set at USD 20 million because the amount of outstanding advances will at no time exceed USD 20 million during 2015, the business volume may exceed that ceiling in total owing to the nature of the services which require periodic advances and subsequent recoveries.

- The central management, procurement and maintenance of IT services promotes efficiency, and a per-capita IT cost-recovery fee is applied for all users (USD 26 million).
- The security special account is used to enable the Field Security Division to ensure the safety and security of WFP staff and assets, to coordinate field security through the security emergency fund (USD 8.5 million) and to pay mandatory United Nations Department of Safety and Security (UNDSS) costs (USD 11.5 million). Where possible the costs are charged to project DSC. For 2015, a charge is included in standard staff costs to cover expenses that cannot be funded by operations, especially in small country offices.
- The Office of Evaluation receives an advance to facilitate planning and implementation. Costs are recovered from projects being evaluated.

238. Table V.1 shows the estimated level of activity across the corporate services special accounts in 2015, showing both the advance financing ceiling and the estimated expenditures during 2015.

TABLE V.1: CORPORATE SERVICES SPECIAL ACCOUNTS IN 2015 (USD million)					
	Advance financing ceiling		Estimated expenditures		%
GVLP		22		16	20
CBF		28		15	18
LESS	20			15	
Improved premises	8				
Fee for service		20		50	62
IT field-based recovery			26		
Security			20		
Evaluation			4		
TOTAL		70		81	100

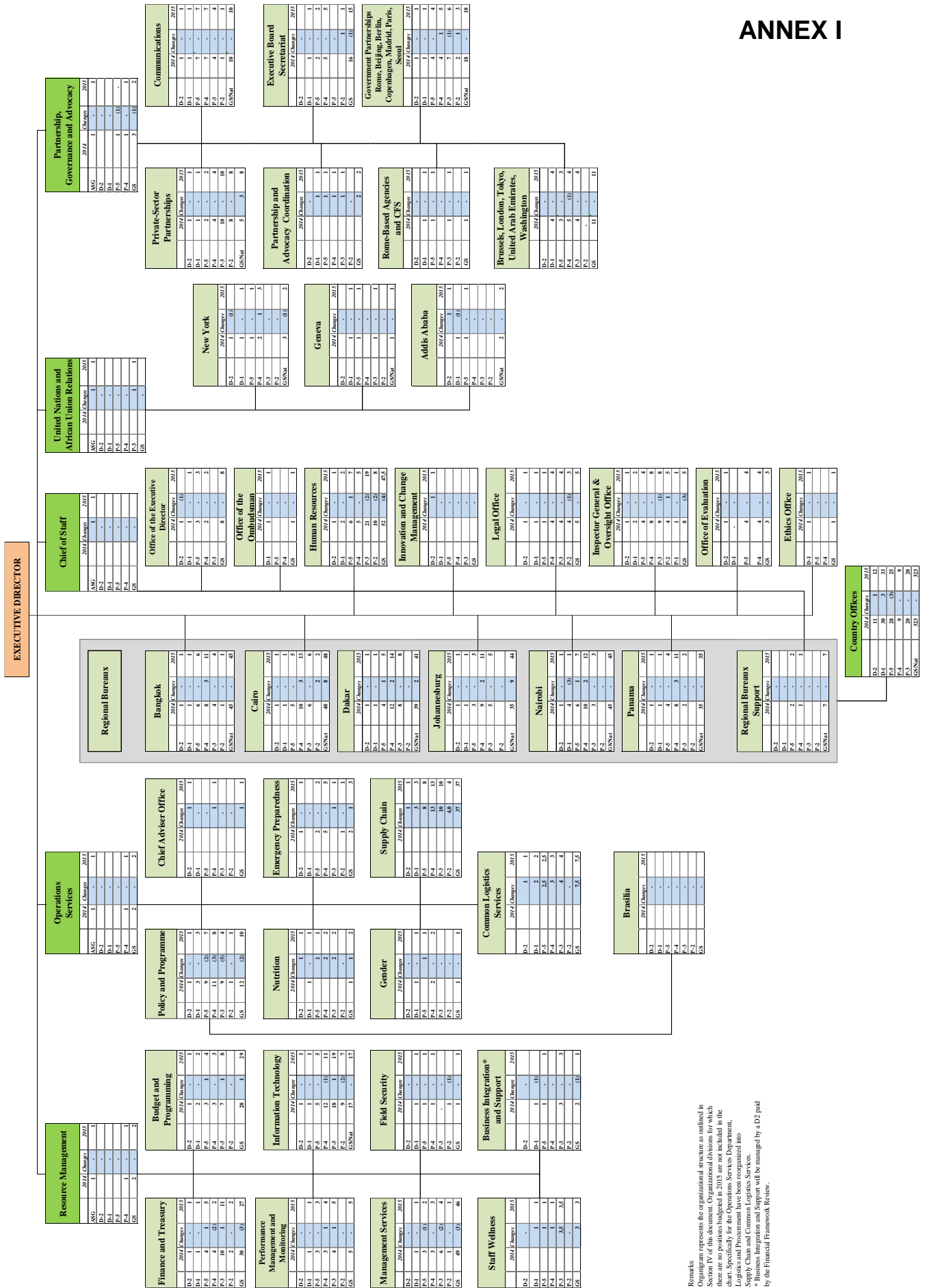
Other Special Accounts

239. Other special accounts provide non-profit business services internally and for partners. The estimated level of activity for business service special accounts is USD 142 million, of which 64 percent is allocated to the three largest accounts – the UNHRD, aviation and self-insurance.
240. The UNHRD special account manages donor contributions and revenue from services provided through its six-hub network. The UNHRD hubs, which hold food products and equipment to support emergency preparedness and response, are supported by 59 partners and provide services for 90 countries.
241. The self-insurance special account is used to minimize the economic effects of food losses; it also enables WFP to negotiate insurance premiums below normal market levels. WFP will expand self-insurance in 2015 to include both pre-delivery and post-delivery food losses.
242. The aviation special account supports WFP's ability to transport relief supplies by air to locations that are inaccessible by any other means because of natural disaster or lack of infrastructure.
243. The gender special account was established in 2014 by the Executive Director with an initial allocation of USD 2.2 million to: i) accelerate gender mainstreaming; ii) formulate a new gender policy; iii) implement the United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women (UN SWAP); iv) support gender-sensitive programming in the regional bureaux and country offices; and v) support related capacity development.

Outlook for Special Accounts, 2015–2017

244. The special accounts are expected to remain at the 2015 level of USD 223 million in 2016 and 2017. If unforeseen requirements emerge, the volume of business services provided through special accounts may increase.

TABLE A.I.1: ORGANIZATIONAL STRUCTURE AND PSA POSITIONS DISTRIBUTION, 2014 AND 2015*



ANNEX I

Remarks:
 * Organizational structure as outlined in the Strategic Plan for 2014-2015. Organizational structure for 2015 is based on the current organizational chart. Specifically for the Operations Services Department, Logistics and Procurement have been reorganized into Supply Chain and Common Logistics Services.
 * Business Integration and Support will be managed by a D2 post by the Financial Framework Review.



TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015															
		International professional category and above										Others			
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
A. PROGRAMME SUPPORT - REGIONAL AND COUNTRY OFFICES															
REGIONAL BUREAUX															
Regional Bureau – Asia															
2014	PSA	-	-	1	1	6	8	4	1	-	21	45	-	66	
2015	PSA	-	-	1	1	6	11	4	1	-	24	45	-	69	
Regional Bureau – Middle East, North Africa, Eastern Europe and Central Asia															
2014	PSA	-	-	1	1	5	10	6	-	-	23	40	-	63	
2015	PSA	-	-	1	1	5	13	6	2	-	28	48	-	76	
Regional Bureau – West Africa															
2014	PSA	-	-	1	1	4	12	8	-	-	26	39	-	65	
2015	PSA	-	-	1	1	5	14	8	-	-	29	41	-	70	
Regional Bureau – East and Central Africa															
2014	PSA	-	-	1	4	6	10	3	-	-	24	45	-	69	
2015	PSA	-	-	1	1	7	12	3	-	-	24	45	-	69	
Regional Bureau – Southern Africa															
2014	PSA	-	-	1	1	3	9	5	-	-	19	35	-	54	
2015	PSA	-	-	1	1	3	11	5	-	-	21	44	-	65	
Regional Bureau – Latin America and the Caribbean															
2014	PSA	-	-	1	1	4	8	2	-	-	16	35	-	51	
2015	PSA	-	-	1	1	4	11	2	-	-	19	35	-	54	



TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015															
			International professional category and above									Others			
			ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
Subtotal Regional Bureaux															
2014	PSA	-	-	6	9	28	57	28	1	-	129	239	-	368	
2015	PSA	-	-	6	6	30	72	28	3	-	145	258	-	403	
COUNTRY OFFICES															
2014	PSA	-	-	11	30	28	9	20	-	-	98	323	-	421	
	DSC	-	-	1	15	91	236	514	101	6	964	6 190	-	7 154	
2015	PSA	-	-	12	33	25	9	20	-	-	99	323	-	422	
	DSC	-	-	1	16	92	268	503	98	2	980	6 438	-	7 418	
TOTAL PROGRAMME SUPPORT – REGIONAL AND COUNTRY OFFICES															
2014	PSA	-	-	17	39	56	66	48	1	-	227	562	-	789	
	DSC	-	-	1	15	91	236	514	101	6	964	6 190	-	7 154	
	TOTAL 2014	-	-	18	54	147	302	562	102	6	1 191	6 752	-	7 943	
2015	PSA	-	-	18	39	55	81	48	3	-	244	581	-	825	
	DSC	-	-	1	16	92	268	503	98	2	980	6 438	-	7 418	
	TOTAL 2015	-	-	19	55	147	349	551	101	2	1 224	7 019	-	8 243	
B. PROGRAMME SUPPORT – HEADQUARTERS															
Operations Services – Office of the AED															
2014	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4	
2015	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4	



TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

		International professional category and above										Others			
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
Chief Adviser Office															
2014	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	PSA	-	-	1	-	-	1	-	-	-	-	2	-	1	3
Strategic Planning*															
2014	PSA	-	-	-	-	-	-	-	-	-	-	-	-	1	1
2015	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Policy and Programme															
2014	PSA	-	-	1	3	9	11	9	1	-	-	34	-	12	46
2015	PSA	-	-	1	3	7	8	4	1	-	-	24	-	10	34
Emergency Preparedness															
2014	PSA	-	-	1	-	2	5	-	1	-	-	9	-	2	11
2015	PSA	-	-	1	-	2	5	1	1	-	-	10	-	3	13
Nutrition Services															
2014	PSA	-	-	-	1	-	-	-	-	-	-	1	-	1	2
2015	PSA	-	-	1	1	1	2	2	-	-	-	7	-	2	9
Gender															
2014	PSA	-	-	-	1	-	2	-	-	-	-	3	-	1	4
2015	PSA	-	-	-	1	1	2	-	-	-	-	4	-	1	5
Supply Chain															
2014	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	PSA	-	-	1	3	8	13	10	4	-	-	39	-	37	76

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TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

		International professional category and above										Others			
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
Common Logistics Services															
2014	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	PSA	-	-	1	2	2,5	3	4	-	-	12,5	-	7,5	20	
Logistics*															
2014	PSA	-	-	1	4	7	13	13	2	1	41	-	38	79	
2015	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Procurement*															
2014	PSA	-	-	1	1	3	5	3	2	-	15	-	13	28	
2015	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operations – Office of the Deputy Executive Director (DED) and Chief Operating Officer (COO)*															
2014	PSA	-	1	-	-	-	1	1	-	-	3	-	2	5	
2015	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regional Bureaux Support															
2014	PSA	-	-	-	-	1	1	-	-	-	2	-	5	7	
2015	PSA	-	-	-	-	2	1	-	-	-	3	-	7	10	
Field Security															
2014	PSA	-	-	-	1	1	1	-	1	-	4	-	1	5	
2015	PSA	-	-	-	1	1	1	-	-	-	3	-	1	4	
Information Technology															
2014	PSA	-	-	1	1	5	12	18	9	-	46	-	17	63	
2015	PSA	-	-	1	1	5	11	19	7	-	44	-	17	61	

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TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015															
			International professional category and above									Others			
			ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
TOTAL PROGRAMME SUPPORT – HEADQUARTERS															
2014	PSA		-	2	5	12	28	52	44	16	1	160	-	95	255
2015	PSA		-	1	7	12	30	48	40	13	-	151	-	89	239
C. MANAGEMENT AND ADMINISTRATION															
MANAGEMENT															
Office of the Executive Director and Chief of Staff															
2014	PSA		1	-	1	1	-	3	2	-	-	8	-	8	16
2015	PSA		1	1	-	1	-	3	2	-	-	8	-	8	16
Chief of Staff															
2014	PSA		-	-	-	-	-	-	-	-	-	-	-	-	-
2015	PSA		-	-	-	-	-	-	-	-	-	-	-	-	-
Office of the Ombudsman															
2014	PSA		-	-	-	1	-	-	-	-	-	1	-	1	2
2015	PSA		-	-	-	1	-	-	-	-	-	1	-	1	2
Human Resources															
2014	PSA		-	-	1	2	6	5	21	10	-	45	-	52	97
2015	PSA		-	-	1	2	7	5	19	8	-	42	-	47,5	89,5
Innovation and Change Management															
2014	PSA		-	-	-	-	-	-	-	-	-	-	-	-	-
2015	PSA		-	-	1	-	-	-	-	-	-	1	-	-	1

TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

		International professional category and above											Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
Legal Office															
2014	PSA	-	-	1	1	1	4	4	4	-	15	-	5	20	
2015	PSA	-	-	1	1	1	4	4	3	-	14	-	5	19	
Inspector General and Oversight Office															
2014	PSA	-	-	1	2	4	8	9	4	1	29	-	8	37	
2015	PSA	-	-	1	2	4	8	8	5	1	29	-	5	34	
Office of Evaluation															
2014	PSA	-	-	1	-	3,5	4	-	-	-	8,5	-	3	11,5	
2015	PSA	-	-	1	-	3,5	4	-	-	-	8,5	-	3	11,5	
Ethics Office															
2014	PSA	-	-	-	1	-	-	-	-	-	1	-	1	2	
2015	PSA	-	-	-	1	-	-	-	-	-	1	-	1	2	
United Nations and African Union Relations – Office of DED															
2014	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	PSA	-	1	-	-	-	-	1	-	-	2	-	-	2	
New York															
2014	PSA	-	-	1	1	1	2	-	-	-	5	-	3	8	
2015	PSA	-	-	-	1	1	3	-	-	-	5	-	2	7	
Geneva															
2014	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4	
2015	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4	



TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

		International professional category and above										Others			
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
Addis Ababa															
2014	PSA	-	-	-	1	1	-	-	-	-	2	2	-	4	
2015	PSA	-	-	1	-	1	-	-	-	-	2	2	-	4	
Partnership, Governance and Advocacy – Office of the AED															
2014	PSA	-	1	-	-	1	1	-	-	-	3	-	3	6	
2015	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4	
Private-Sector Partnerships															
2014	PSA	-	-	1	1	2	4	10	8	-	26	-	5	31	
2015	PSA	-	-	1	1	2	4	10	8	-	26	3	5	34	
Communications															
2014	PSA	-	-	1	1	8	7	4	1	-	22	-	11	33	
2015	PSA	-	-	1	1	8	7	4	1	-	22	-	11	33	
Partnership and Advocacy Coordination															
2014	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	PSA	-	-	-	1	1	1	1	-	-	4	-	2	6	
Executive Board Secretariat															
2014	PSA	-	-	-	1	2	5	-	-	-	8	-	16	24	
2015	PSA	-	-	-	1	2	5	-	1	-	9	-	15	24	
Rome-Based Agencies and Committee on World Food Security															
2014	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4	
2015	PSA	-	-	-	1	1	-	1	-	-	3	-	1	4	



TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

		International professional category and above											Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
NGO Partnerships															
2014	PSA	-	-	-	-	-	1	1	-	-	2	-	-	2	
2015	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Government Partnerships (Rome, Beijing, Berlin, Copenhagen, Madrid, Paris and Seoul)															
2014	PSA	-	-	1	1	4	4	7	2	-	19	5	13	37	
2015	PSA	-	-	1	1	4	5	6	3	-	20	5	13	38	
Brussels															
2014	PSA	-	-	-	1	1	1	2	-	-	5	-	3	8	
2015	PSA	-	-	-	1	1	-	2	-	-	4	-	3	7	
London															
2014	PSA	-	-	-	-	1	-	-	-	-	1	-	1	2	
2015	PSA	-	-	-	-	1	-	-	-	-	1	-	1	2	
Tokyo															
2014	PSA	-	-	-	1	-	1	1	-	-	3	-	3	6	
2015	PSA	-	-	-	1	-	1	1	-	-	3	-	3	6	
United Arab Emirates															
2014	PSA	-	-	-	1	-	1	-	-	-	2	-	-	2	
2015	PSA	-	-	-	1	-	1	-	-	-	2	-	-	2	
Washington															
2014	PSA	-	-	-	1	1	2	1	-	-	5	-	4	9	
2015	PSA	-	-	-	1	1	2	1	-	-	5	-	4	9	



TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

		International professional category and above											Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
Subtotal, Management															
2014	PSA	1	1	9	20	38	53	64	29	1	215	7	141	363	
2015	PSA	1	3	9	20	39	54	61	29	1	217	10	133	359	
ADMINISTRATION															
Resource Management – Office of the AED and Chief Financial Officer (CFO)															
2014	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4	
2015	PSA	-	1	-	-	-	1	-	-	-	2	-	2	4	
Budget and Programming															
2014	PSA	-	-	1	2	3	3	7	-	-	16	-	28	44	
2015	PSA	-	-	1	2	4	3	8	-	-	18	-	29	47	
Finance and Treasury															
2014	PSA	-	-	1	1	4	4	10	2	-	22	3	27	52	
2015	PSA	-	-	1	1	5	2	11	2	-	22	-	27	49	
Performance Management and Monitoring															
2014	PSA	-	-	-	1	3	3	4	-	-	11	-	5	16	
2015	PSA	-	-	-	1	3	4	5	-	-	13	-	5	18	
Management Services															
2014	PSA	-	-	-	1	3	3	6	1	-	14	5	44	63	
2015	PSA	-	-	-	1	2	3	4	1	-	11	-	46	57	

TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

		International professional category and above										Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total
Business Integration and Support														
2014	PSA	-	-	-	1	1	-	3	-	-	5	-	2	7
2015	PSA	-	-	-	-	1	-	3	-	-	4	-	1	5
Staff Wellness														
2014	PSA	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	PSA	-	-	-	1	1	1	1,5	-	-	4,5	-	3	7,5
Subtotal, Administration														
2014	PSA	-	1	2	6	14	14	30	3	-	70	8	108	186
2015	PSA	-	1	2	6	16	14	33	3	-	75	-	113	187
Central Appropriations														
2014	PSA	-	-	-	1	2	-	-	-	-	3	-	-	3
2015	PSA	-	-	-	1	2	-	-	-	-	3	-	-	3



TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015

TABLE A.I.2: PSA AND DSC STAFFING TABLE BY APPROPRIATION LINE, 2014 AND 2015															
		International professional category and above											Others		
		ED	AED	D2	D1	P5	P4	P3	P2	P1	Total	Field Nat. Staff	HQ and LO GS	Grand Total	
TOTAL MANAGEMENT AND ADMINISTRATION															
2014	PSA	1	2	11	27	54	67	94	32	1	288	15	248	551	
2015	PSA	1	4	11	27	57	68	94	32	1	294	10	245	549	
GRAND TOTAL															
2014	PSA	1	4	33	78	138	185	186	49	2	675	577	343	1 595	
	DSC	-	-	1	15	91	236	514	101	6	964	6 190	-	7 154	
	TOTAL 2014	1	4	34	93	229	421	700	150	8	1 639	6 767	343	8 749	
2015	PSA	1	5	36	78	141	197	182	48	1	689	591	334	1 613	
	DSC	-	-	1	16	92	268	503	98	2	980	6 438	-	7 418	
	TOTAL 2015	1	5	37	94	233	465	685	146	3	1 669	7 029	334	9 031	

TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
A. PROGRAMME SUPPORT – REGIONAL AND COUNTRY OFFICES																					
REGIONAL BUREAUX																					
Regional Bureau – Asia																					
2014	5 419	2 106	758	138	4	672	219	338	100	28	1 059	3	7	2	38	6	0	0	16	5 492	10 911
2015	5 648	2 182	956	71	4	740	261	351	90	28	395	3	7	2	516	6	0	0	13	5 623	11 271
Regional Bureau – Middle East, North Africa, Eastern Europe and Central Asia																					
2014	5 374	1 174	353	308	8	237	159	139	41	117	1 049	0	45	5	5	0	0	0	0	3 640	9 014
2015	6 343	1 426	256	202	14	378	153	139	49	147	622	0	52	6	510	0	0	0	0	3 954	10 296
Regional Bureau – West Africa																					
2014	5 825	1 710	50	88	10	523	30	360	128	236	1 107	28	39	8	45	0	0	0	0	4 363	10 188
2015	6 649	1 590	47	22	20	466	60	308	150	190	588	21	50	5	523	0	0	0	31	4 071	10 720
Regional Bureau – East and Central Africa																					
2014	6 023	1 836	400	73	20	750	50	250	47	171	1 161	10	50	0	75	0	0	0	20	4 915	10 937
2015	5 815	1 876	415	3	10	660	100	268	42	148	396	5	30	0	710	113	0	0	0	4 775	10 590
Regional Bureau – Southern Africa																					
2014	4 484	1 904	0	83	8	210	20	625	56	159	862	11	54	0	0	12	0	0	10	4 015	8 500
2015	4 884	1 754	0	12	8	548	35	375	69	181	218	127	89	0	308	19	0	0	105	3 848	8 731
Regional Bureau – Latin America and the Caribbean																					
2014	3 929	1 592	0	73	4	250	0	99	121	20	543	5	16	8	9	0	0	0	0	2 742	6 671
2015	4 601	1 578	0	2	4	354	0	103	131	9	172	5	12	1	182	5	0	0	91	2 649	7 250



TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Subtotal Regional Bureaux																					
2014	31 054	10 322	1 562	763	54	2 642	478	1 811	493	733	5 782	57	211	23	172	18	0	0	46	25 167	56 221
2015	33 939	10 407	1 674	311	60	3 146	609	1 544	531	704	2 390	161	239	14	2 748	142	0	0	241	24 920	58 859
Country Offices																					
2014	28 955	5 524	475	550	15	837	0	650	250	525	1 253	0	550	10	450	350	0	0	75	11 514	40 470
2015	29 098	5 524	475	550	15	837	0	650	250	443	1 253	0	550	10	450	350	0	0	0	11 357	40 455
TOTAL PROGRAMME SUPPORT – REGIONAL AND COUNTRY OFFICES																					
2014	60 010	15 846	2 037	1 313	69	3 479	478	2 461	743	1 258	7 035	57	761	33	622	368	0	0	121	36 681	96 691
2015	63 037	15 931	2 149	861	75	3 983	609	2 194	781	1 146	3 643	161	789	24	3 198	492	0	0	241	36 277	99 314
B. PROGRAMME SUPPORT – HEADQUARTERS																					
Operations Services – Office of the AED																					
2014	766	0	40	0	4	62	0	0	0	9	54	0	0	2	0	0	0	0	0	171	938
2015	801	0	50	0	5	62	0	0	0	23	20	0	0	2	0	0	0	0	0	162	964
Chief Adviser Office																					
2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	682	0	250	100	2	100	3	0	0	100	100	0	0	0	0	0	0	0	11	666	1 347
Strategic Planning*																					
2014	396	0	572	60	0	90	0	0	0	40	20	0	0	0	0	0	0	0	30	812	1 209
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Policy and Programme																					
2014	8 501	0	150	50	5	200	10	0	0	75	179	0	0	0	0	0	0	0	26	694	9 195
2015	6 675	0	150	50	5	200	10	0	0	50	150	0	0	0	0	0	0	0	12	627	7 302
Emergency Preparedness																					
2014	2 222	5	12	1	0	0	0	0	6	18	53	0	0	4	0	0	0	0	2	101	2 324
2015	2 619	0	10	0	0	22	0	0	6	15	30	0	0	3	0	0	0	0	0	87	2 705
Nutrition Services																					
2014	396	0	48	5	0	29	0	0	0	17	18	0	0	0	0	0	0	0	0	117	513
2015	1 907	0	29	5	0	36	0	0	0	10	17	0	0	0	0	0	0	0	0	97	2 004
Gender																					
2014	811	0	21	0	0	50	3	0	0	5	19	0	0	0	0	0	0	0	0	98	909
2015	1 119	0	0	0	0	10	0	0	0	19	15	0	0	0	0	0	0	0	0	44	1 162
Supply Chain																					
2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	12 190	0	120	100	15	200	20	0	0	45	160	0	0	0	0	0	0	0	10	670	12 860
Common Logistics Services																					
2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	3 756	0	50	30	1	0	0	0	0	19	20	0	0	0	0	0	0	0	0	120	3 876



TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Logistics*																					
2014	12 157	0	75	0	5	214	0	0	0	50	393	0	0	0	0	0	0	0	0	737	12 894
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Procurement*																					
2014	4 390	0	100	217	0	60	20	0	0	45	200	0	0	0	0	0	0	0	10	652	5 042
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations – Office of the DED and COO*																					
2014	917	0	40	0	5	63	0	0	0	9	54	0	0	2	0	0	0	0	12	185	1 101
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Regional Bureaux Support																					
2014	951	0	100	32	7	50	0	0	0	40	40	0	0	1	0	2	0	0	15	287	1 238
2015	1 453	0	60	61	5	30	0	0	0	15	20	0	0	2	0	0	0	0	13	206	1 658
Field Security																					
2014	995	0	0	0	0	40	0	0	0	4	21	0	0	0	0	0	0	0	0	66	1 060
2015	901	0	0	0	0	72	10	0	0	6	18	0	0	0	0	0	0	0	0	106	1 007
Information Technology																					
2014	10 107	300	1 132	1 360	40	690	260	192	0	10	4 362	0	0	0	650	0	0	0	0	8 996	19 103
2015	10 565	0	1 000	902	40	250	238	192	0	1	3 385	0	0	0	650	0	0	0	0	6 657	17 222

* These divisions will not exist in 2015, as outlined in Section IV of this document. The figures are reported in this annex for comparative purposes only.

TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
TOTAL PROGRAMME SUPPORT – HEADQUARTERS																					
2014	42 609	305	2 290	1 725	66	1 548	293	192	6	322	5 412	0	0	9	650	2	0	0	95	12 916	55 526
2015	42 666	0	1 719	1 248	73	982	281	192	6	303	3 935	0	0	7	650	0	0	0	45	9 440	52 107
C. MANAGEMENT AND ADMINISTRATION																					
MANAGEMENT																					
Office of Executive Director and Chief of Staff																					
2014	3 026	0	80	0	70	500	40	0	0	120	180	0	0	66	0	0	0	0	75	1 131	4 157
2015	3 138	0	60	0	70	450	40	0	0	20	90	0	0	43	0	0	0	0	39	812	3 950
Office of the Ombudsman																					
2014	434	0	15	88	2	92	20	0	0	2	16	0	0	0	0	0	0	0	10	244	678
2015	454	0	15	88	1	80	20	0	0	2	15	0	0	0	0	0	0	0	4	224	678
Human Resources																					
2014	13 251	0	359	600	0	134	665	8	0	40	698	0	0	0	0	0	0	0	54	2 557	15 808
2015	13 021	8	292	437	0	320	326	0	0	207	251	0	0	0	0	0	0	0	241	2 082	15 102
Innovation and Change Management																					
2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	341	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	341
Legal Office																					
2014	3 361	0	300	299	0	35	0	0	0	35	98	0	0	0	0	0	0	0	22	790	4 151
2015	3 396	0	178	150	0	22	0	0	0	25	75	0	0	0	0	0	0	0	86	535	3 931



TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Inspector General and Oversight Office																					
2014	6 554	0	406	32	2	704	70	0	0	33	153	0	0	5	0	0	0	0	20	1 425	7 979
2015	6 580	0	821	10	0	222	50	0	0	148	130	0	0	0	0	0	0	0	0	1 381	7 961
Office of Evaluation																					
2014	2 387	0	2 625	0	0	265	46	0	0	10	46	0	0	0	0	15	4	0	0	3 011	5 397
2015	2 495	0	2 842	0	0	50	46	0	0	10	46	0	0	0	0	15	0	0	0	3 009	5 504
Ethics Office																					
2014	434	0	54	0	0	40	0	0	0	11	41	0	0	0	3	0	0	0	7	155	590
2015	454	0	124	0	0	45	25	0	0	11	43	0	0	0	3	0	0	0	5	256	709
United Nations and African Union Relations – Office of DED																					
2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	530	0	21	30	0	50	0	0	0	25	30	0	0	0	0	0	0	0	0	156	686
New York																					
2014	1 593	0	300	25	0	84	30	300	60	25	78	1	0	3	0	0	0	0	0	907	2 500
2015	1 459	0	117	0	0	50	45	334	43	16	67	0	0	3	0	0	0	0	0	676	2 135
Geneva																					
2014	840	0	26	88	0	30	5	53	10	3	74	0	0	2	0	10	0	0	1	303	1 143
2015	882	0	17	88	0	15	5	48	9	2	54	0	10	2	0	10	0	0	1	260	1 142

TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Addis Ababa																					
2014	552	72	0	5	2	50	0	36	2	20	31	0	4	0	0	0	0	0	0	223	775
2015	608	72	0	3	2	40	0	36	2	16	31	0	4	0	0	0	0	0	0	207	815
Partnership, Governance and Advocacy – Office of the AED																					
2014	1 023	0	100	158	25	165	8	0	0	76	91	0	0	7	0	0	0	0	40	670	1 693
2015	801	0	75	0	20	200	2	0	0	5	33	0	0	5	0	0	0	0	14	354	1 156
Private-Sector Partnerships																					
2014	5 218	450	500	300	25	400	30	250	40	300	300	0	0	2	17	0	0	0	62	2 675	7 894
2015	5 547	338	467	190	10	307	45	239	20	471	212	0	0	2	4	0	0	0	0	2 305	7 851
Communications																					
2014	5 663	0	958	190	8	139	12	155	4	158	706	0	0	8	0	0	0	0	289	2 626	8 288
2015	5 937	0	670	140	4	120	0	155	4	95	690	0	0	0	0	0	0	0	0	1 878	7 815
Partnership and Advocacy Coordination																					
2014		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	1 170	0	0	33	1	75	10	0	0	4	36	0	0	0	0	0	0	0	0	159	1 329
Executive Board Secretariat																					
2014	3 513	0	58	660	60	6	10	0	0	38	120	0	0	20	0	0	329	0	700	2 000	5 513
2015	3 692	0	18	726	55	9	15	0	0	59	110	0	0	11	0	0	402	0	471	1 875	5 567



TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Rome-Based Agencies and Committee on World Food Security																					
2014	819	0	45	0	0	12	0	0	0	3	12	0	0	0	0	0	0	0	0	72	891
2015	861	0	4	0	0	8	2	0	0	3	12	0	0	0	0	0	0	0	0	29	890
NGO Partnerships																					
2014	207	0	90	148	0	30	2	0	0	2	8	0	0	0	0	0	0	0	0	279	486
2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Government Partnerships (Rome, Beijing, Berlin, Copenhagen, Madrid, Paris, Seoul)																					
2014	5 097	168	256	155	7	272	15	133	8	122	180	2	4	7	1	0	0	0	133	1 460	6 558
2014	5 658	185	285	174	4	219	8	89	0	109	182	0	2	3	2	0	0	0	59	1 322	6 980
Brussels																					
2014	1 249	0	150	61	4	65	15	130	45	58	70	3	0	1	3	0	0	0	15	620	1 870
2015	1 306	0	99	62	0	30	8	128	30	30	20	3	0	5	0	5	0	0	19	438	1 744
London																					
2014	345	0	30	10	0	10	0	30	0	10	10	0	0	0	0	0	0	0	0	100	445
2015	358	0	30	10	0	10	0	30	0	10	10	0	0	0	0	0	0	0	0	100	458
Tokyo																					
2014	964	0	20	13	6	60	14	152	12	20	65	4	5	1	2	0	0	0	15	387	1 351
2015	1 011	0	20	10	6	55	10	127	9	20	50	2	3	1	2	0	0	0	10	324	1 335



TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
United Arab Emirates																					
2014	296	165	50	200	7	40	18	0	20	37	30	5	21	12	0	0	0	0	0	605	900
2015	531	350	20	0	7	71	30	0	20	75	41	5	21	7	0	0	0	0	5	651	1 183
Washington																					
2014	1 544	8	135	30	0	150	10	220	20	30	75	2	0	2	41	0	0	0	0	723	2 267
2015	1 614	17	33	0	0	121	0	270	0	11	70	2	0	2	51	0	0	0	39	615	2 229
Subtotal Management																					
2014	58 370	863	6 557	3 063	218	3 282	1 010	1 466	221	1 151	3 079	16	34	136	66	25	332	0	1 444	22 964	81 334
2015	61 843	969	6 207	2 151	180	2 568	686	1 457	137	1 374	2 297	12	40	83	62	30	402	0	993	19 648	81 492
ADMINISTRATION																					
Resource Management – Office of the AED and CFO																					
2014	800	0	20	0	8	70	0	0	0	6	34	0	0	2	0	0	0	0	0	140	940
2015	833	0	0	0	5	43	0	0	0	1	8	0	0	2	0	0	0	0	0	59	892
Budget and Programming																					
2014	6 193	0	500	660	40	70	0	0	0	99	180	0	0	1	0	0	0	0	0	1 550	7 743
2015	7 017	0	0	178	10	30	0	0	0	5	109	0	0	0	0	0	0	0	0	332	7 349
Finance and Treasury																					
2014	7 073	200	95	31	35	110	30	7	12	50	180	0	0	0	3	0	0	0	0	753	7 825
2015	7 518	100	200	41	20	50	15	7	2	7	157	0	0	0	0	0	0	0	2	601	8 119



TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
Performance Management and Monitoring																					
2014	2 837	0	200	30	8	88	21	0	0	40	60	0	0	0	0	0	0	0	0	446	3 284
2015	3 374	0	119	29	10	0	15	40	0	0	79	0	0	0	0	0	0	0	0	292	3 666
Management Services																					
2014	6 296	124	530	500	101	254	285	0	3 158	1 500	1 401	250	167	0	70	0	0	0	0	8 338	14 634
2015	6 345	124	530	400	100	250	250	0	2 900	1 375	1 133	250	167	0	70	0	0	0	0	7 549	13 894
Business Integration and Support																					
2014	1 223	0	0	10	0	30	0	0	0	5	46	0	0	0	0	0	0	0	2	93	1 316
2015	877	0	0	0	0	30	5	0	0	5	14	0	0	0	0	0	0	0	5	59	935
Staff Wellness																					
2014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	1 391	0	80	30	1	100	0	0	0	54	50	0	0	0	0	0	0	0	3	318	1 709
Subtotal Administration																					
2014	24 421	324	1 345	1 231	191	621	335	7	3 170	1 701	1 901	250	167	3	73	0	0	0	2	11 321	35 742
2015	27 355	224	929	678	146	503	285	47	2 902	1 448	1 550	250	167	2	70	0	0	0	11	9 211	36 566
Central Appropriations																					
2014	3 808	0	483	0	0	170	0	0	0	375	0	1 183	0	0	1 502	3 202	0	100	1 675	8 690	12 499
2015	4 472	0	400	0	0	100	0	0	0	300	0	1 284	0	0	1 600	3 231	0	100	874	7 889	12 361

TABLE A.I.3: PSA BUDGET BY ORGANIZATIONAL UNIT AND BY APPROPRIATION LINE, 2014 AND 2015 (USD thousand)

	Staff Cost	Local Staff	Consultancy	Temp. Assistance	Overtime	Duty Travel	Training	Rental	Utilities, Clean. and Maint. Premises	Office Supplies and Other Office Expenses	Comm/IT Services and Equipment	Insurance	Vehicle Leasing and Running Costs	Hospitality	Services from Other Agencies	Contribution UN Bodies	Governing Body	Legal Services	Other	Total Non-Staff Cost	TOTAL
TOTAL MANAGEMENT AND ADMINISTRATION																					
2014	86 600	1 187	8 386	4 293	409	4 073	1 345	1 473	3 391	3 227	4 981	1 449	201	139	1 641	3 227	332	100	3 121	42 975	129 575
2015	93 671	1 193	7 536	2 829	326	3 171	971	1 504	3 039	3 121	3 848	1 546	207	85	1 732	3 261	402	100	1 877	36 748	130 419
GRAND TOTAL																					
2014	189 219	17 338	12 713	7 332	544	9 101	2 116	4 126	4 140	4 807	17 427	1 506	962	180	2 913	3 597	332	100	3 337	92 573	281 792
2015	199 374	17 124	11 403	4 938	474	8 136	1 860	3 889	3 826	4 571	11 426	1 707	996	116	5 581	3 753	402	100	2 163	82 465	281 839

ANNEX II

THE 2015 PSA BUDGET PROPOSAL

1. This annex complements Section IV: Programme Support and Administrative Budget. It outlines the budgetary review process utilized to prepare the PSA budget proposal. Value-for-money concepts and performance management links were embedded in the 2015 budgeting process.

The Budget Review

2. The 2015 PSA budget review began with the imposition of a budget ceiling 5 percent below the 2014 level for most offices; the budget ceilings of the regional bureaux, country offices, the Partnership and Governance Services Department (PG) and human resources policy functions remained at the 2014 level. All budget submissions had to absorb staff cost increases including WFP security costs built into standard position costs.
3. Divisions prepared business cases to request funding for organizational support activities, which had to fit within the ceilings established for each department. Each case had to be linked to an MRD, with defined outputs, outcomes and key performance indicators and an explanation of the value-for-money benefits. The AEDs and the Chief of Staff reviewed their departmental business case submissions before they were finalized.

Aligning the PSA Budget with Priorities

4. Because departmental budgets absorbed statutory cost increases and in most cases were reduced by 5 percent, funding for some activities did not fit within the departmental budget ceiling. In such cases, divisions submitted investment cases for funding from the strategic reallocation or critical corporate initiative budgets, setting out proposed deliverables, activities, outputs and outcomes, with key performance indicators, targets for performance monitoring and the anticipated value-for-money benefits.
5. The investment cases were evaluated by departmental Heads; if endorsed they were reviewed against criteria of strategic importance, value-for-money benefits and alignment with corporate priorities. The scores informed the final decisions as to whether funding would come from the budgets for strategic reallocations or critical corporate initiatives.
6. In view of the central importance of value for money and performance monitoring in decisions affecting resource allocation, the investment case format will be mainstreamed in WFP for use in proposals for institutional improvements.

Value for Money

7. WFP defines value for money as “getting the best results for our beneficiaries by using our resources wisely”, and seeks the optimal balance between economies, efficiency and effectiveness. The Management Plan and PSA resource allocation are core enablers of value for money in WFP.
8. In mainstreaming value for money in the PSA allocation process, all 2015 funding requests by divisions had to be justified by anticipated economies and efficiency savings and the enhanced effectiveness to be delivered by the proposed activity.

Performance Monitoring

9. Performance monitoring goes hand-in-hand with value-for-money considerations, and resource management and accountability. This Management Plan reflects a move towards performance-informed budgeting that systematically links results with budgets and funding with performance. To achieve this and support a more dynamic performance management system, WFP is moving towards connecting planning, management and accountability processes through an integrated cycle involving the Management Plan, annual performance planning and reviews, and the APR.
10. Several features were therefore built into the 2015 budget review and funding request template. As a first step, budget holders were instructed to:
 - link requests to the MRDs in identifying the capabilities needed to implement the Strategic Plan (2014–2017);
 - follow a results chain linking costed activities to outputs and key performance indicators in the 2014–2017 MRF; and
 - provide targets for achievements against output and key performance indicators, and state the budget needed.
11. Budget requests are hence focused on the performance implications of funding. The revised budget process has led to: i) greater alignment with WFP's focus on people, partnerships, processes and systems, programmes, and accountability and funding; ii) performance baselines with clear outlines of activities during the relevant budget period; and iii) the possibility of challenging proposed funding levels in relation to their expected results.
12. In the second step, annual performance plans will be based on the results described in the Management Plan with adjustment for actual budget allocations. Targets, results and activities may change through prioritization, but the annual performance plan will show how results will be achieved with a given budget. In subsequent years, reviews of the annual performance plans will provide the evidence of performance to inform budget decisions.
13. In the final step, the results achieved with the amounts budgeted will be set out in the APR to provide an account of WFP's performance against targets and based on a specific level of funding. Once fully implemented, performance-informed budgeting will take into account the results of the last completed budget year in setting budgets for the next three-year planning period.

Details of 2015 PSA Budget Proposal by Appropriation Line

14. Table A.II.1 shows the PSA budget by appropriation line for 2013, 2014 (estimated) and 2015 (projected). The “total cost” columns include staff and non-staff costs; the “total” columns under “post counts” include international professional and national staff.

	2013 expenditures			2014 estimated			2015 projected		
	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)
	Prof.	Total		Prof.	Total		Prof.	Total	
Programme support— regional bureaux and country offices	193	736	85.7	227	789	96.7	244	825	99.3
Programme support— Headquarters	166	276	54.4	160	255	55.5	151	239	52.1
Management and administration	254	515	107.2	288	551	129.6	294	549	130.4
TOTAL	613	1 527	247.4	675	1 595	281.8	689	1 613	281.8

Programme Support – Regional Bureaux and Country Offices

15. The regional bureaux support country offices, ensure that strategies and policies are implemented in the field, and enhance management effectiveness, operational oversight and coherence at the regional and country levels. Their functions are to:

- provide policy support and direction for WFP operations;
- provide leadership and ensure the effectiveness and efficiency of WFP’s emergency responses through coherent utilization of regional resources in Level 2 emergencies;
- provide operational guidance and additional regional resources support to ensure the implementation of WFP’s emergency responses in Level 3 emergencies;
- support and supervise country office management;
- control the quality of project documents;
- monitor country office programme performance;
- oversee management and budget matters; and
- facilitate sharing of technical resources in country offices so that they have the required technical and operational capacities.

16. Table A.II.2 shows the distribution of PSA posts and costs by regional bureau and for the country offices. In line with the revised programme review and approval process, an investment of one P-4 position in each regional bureau will help improve programme design, maintain programme quality and ensure timely approval. The “total cost” columns include staff and non-staff costs; the total post counts include international professional and national staff.

TABLE A.II.2: PROGRAMME SUPPORT – REGIONAL BUREAUX AND COUNTRY OFFICES									
	2013 expenditures			2014 estimated			2015 projected		
	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)	Post counts		Total cost (USD million)
	Prof.	Total		Prof.	Total		Prof.	Total	
Regional Bureau – Asia	17	48	8.9	21	66	10.9	24	69	11.3
Regional Bureau – Middle East, North Africa, Eastern Europe and Central Asia	17	57	6.3	23	63	9.0	28	76	10.3
Regional Bureau – West Africa	22	57	8.0	26	65	10.2	29	70	10.7
Regional Bureau – East and Central Africa	20	65	9.1	24	69	10.9	24	69	10.6
Regional Bureau – Southern Africa	14	46	6.9	19	54	8.5	21	65	8.7
Regional Bureau – Latin America and the Caribbean	12	43	5.2	16	51	6.7	19	54	7.2
Country offices	91	420	41.4	98	421	40.5	99	422	40.5
TOTAL	193	736	85.7	227	789	96.7	244	825	99.3

17. The main responsibilities of the country offices are to:

- design and implement projects and programmes in accordance with the WFP Strategic Plan and WFP policies, and to deliver, monitor and report results ensuring alignment with the United Nations country team;
- be accountable for the management of country office resources and the coordination of staff safety and security;
- develop partnerships with national authorities, NGOs, civil-society groups, donors, the private sector and financial and research institutions to maximize programme effectiveness; and
- plan and implement initiatives, using innovative tools.

18. PSA is allocated according to country office size (see Table A.II.3).

TABLE A.II.3: STANDARD STRUCTURE OF COUNTRY OFFICES		
Size	PSA allocation	Number of offices
Very large	1 Country Director	18
Large	1 Country Director, plus operating costs including for national staff funded by PSA	10
Medium	1 Country Director, plus operating costs including for national staff funded by PSA	22
Small	1 Country Director, plus operating costs, including for national staff funded by PSA	19
Very small	1 Country Director, plus operating costs, including for national staff funded by PSA	8
TOTAL		77

In addition, a total of 28 P-3 positions are allocated to country offices to provide strategic and targeted support to field operations.

Country Office Presence and Operating Model Review (COPrOM)

19. The results of one of the Fit for Purpose workstreams, the Country Office Presence and Operating Model Review (COPrOM), have been used to inform this year's Management Plan. The purpose of the COPrOM was to establish a standardized and replicable framework to assess and guide current and future decisions on country office presence.
20. Although there have been several reviews of country presence in past years, this year marks the first of what will be an ongoing and replicable review process that will inform the country office PSA allocations. The COPrOM review provides decision-making support to WFP management and, also identifies changes that could affect WFP's country footprint and associated operating models.
21. The COPrOM review will be conducted on an annual basis to ensure that its recommendations and findings inform the Management Plan and guide current and future PSA budget allocations to country offices.

Programme Support – Headquarters

22. Table A.II.4 shows the PSA budget for programme support at Rome Headquarters for 2013, 2014 estimated and 2015 projected. The "total cost" columns include staff and non-staff costs, and the total post counts include international professional and national staff.

TABLE A.II.4: PROGRAMME SUPPORT — HEADQUARTERS									
	2013 expenditures			2014 estimated			2015 projected		
	Post counts		Total cost* (USD mill.)	Post counts		Total cost* (USD mill.)	Post counts		Total cost* (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
Operations Services									
Office of AED – OS	2	4	0.9	2	4	0.9	2	4	1.0
Chief Adviser Office	-	-	-	-	-	-	2	3	1.3
Strategic Planning Office	3	3	0.6		1	1.2	-	-	-
Policy and Programme	34	46	8.9	34	46	9.2	24	34	7.3
Emergency Preparedness	9	11	2.2	9	11	2.3	10	13	2.7
Nutrition Services	1	2	0.5	1	2	0.5	7	9	2.0
NGO Partnerships Office	1	1	0.3	-	-	-	-	-	-
Gender Office	3	4	0.9	3	4	0.9	4	5	1.2
Supply Chain							39	76	12.9
Common Logistics Services							12.5	20	3.9
Logistics Division	41	79	12.1	41	79	12.9	-	-	-
Procurement Division	16	28	4.7	15	28	5.0	-	-	-
Dubai Office	1	1	0.7	-	-	-	-	-	-
Chief of Staff									
COO office	2	4	1.0	3	5	1.1	-	-	-
Regional Bureaux Support	2	6	1.1	2	7	1.2	3	10	1.7
Resource Management									
Information Technology	47	82	19.6	46	63	19.1	44	61	17.2
Field Security	4	5	1.0	4	5	1.1	3	4	1.0
TOTAL	166	276	54.4	160	255	55.5	150.5	239	52.1

* Total cost column reflects both staff and non-staff costs

Management and Administration

23. Table A.II.5 provides a breakdown of management and administration costs and the staff counts for 2013, 2014 estimated and 2015 projected. The “total cost” columns include staff and non-staff costs and the total post counts include international professional and national staff.

TABLE A.II.5: MANAGEMENT AND ADMINISTRATION

	2013 expenditures			2014 estimated			2015 projected		
	Post counts		Total cost* (USD mill.)	Post counts		Total cost* (USD mill.)	Post counts		Total cost* (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
MANAGEMENT									
Office of the Executive Director and Chief of Staff	8	17	3.8	8	16	4.2	8	16	3.9
Office of the Ombudsman	1	2	0.6	1	2	0.7	1	2	0.7
Human Resources Division	45	97	13.3	45	96.5	15.8	42	89.5	15.1
Innovation and Change Management							1	1	0.3
Legal Office	13	18	3.0	15	20	4.2	14	19	3.9
Inspector General and Oversight Office	29	37	7.0	29	37	8.0	29	34	8.0
Office of Evaluation	9	12	5.3	9	12	5.4	9	12	5.5
Ethics Office	1	2	0.5	1	2	0.6	1	2	0.7
United Nations and African Union Relations									
Office of DED	-	-	-	-	-	-	2	2	0.7
New York	5	8	2.3	5	8	2.5	5	7	2.1
Geneva	3	4	1.1	3	4	1.1	3	4	1.1
Addis Ababa	2	4	0.8	2	4	0.8	2	4	0.8
Partnership, Governance and Advocacy									
Office of AED	2	4	0.9	3	6	1.7	2	4	1.2
Private-Sector Partnerships	3	4	0.9	26	31	7.9	26	34	7.9
Communications	21	32	7.4	21	31	8.3	21	31	7.8
Partnership and Advocacy Coordination							4	6	1.3
Executive Board Secretariat	8	24	5.0	8	24	5.5	9	24	5.6
Rome-Based Agencies and CFS	3	4.0	0.8	3	4	0.9	3	4	0.9
NGO Partnerships Office	-	-	-	2	2	0.5	-	-	-
Government Partnerships Division	18	36	5.9	19	37	6.6	20	38	7.0
Brussels	4	7.0	1.6	5	8	1.9	4	7	1.7
London	1	2.0	0.4	1	2	0.4	1	2	0.5
Tokyo	3	6.0	1.4	3	6	1.4	3	6	1.3
United Arab Emirates Office	-	-	-	2	2	0.9	2	2	1.2
Washington	4	8.0	1.9	5	9	2.3	5	9	2.2
Subtotal Management	182	326	63.9	215	363	81.3	217	359	81.5

TABLE A.II.5: MANAGEMENT AND ADMINISTRATION									
	2013 expenditures			2014 estimated			2015 projected		
	Post counts		Total cost* (USD mill.)	Post counts		Total cost* (USD mill.)	Post counts		Total cost* (USD mill.)
	Prof.	Total		Prof.	Total		Prof.	Total	
ADMINISTRATION									
Resources Management									
Office of the AED and CFO	2	4	0.9	2	4	0.9	2	4	0.9
Budget and Programming	17.5	43	6.3	16	44	7.7	18	47	7.3
Finance and Treasury	22	54	7.2	22	52	7.8	22	49	8.1
Performance Management and Monitoring	12	17	3.1	11	16	3.3	13	18	3.7
Management Services	10.5	61	13.3	14	63	14.6	11	57	13.9
Business Integration and Support Office	5	7	1.2	5	7	1.3	4	5	0.9
Staff Wellness	-	-	-	-	-	-	4.5	7.5	1.7
Subtotal Administration	69	186	32.1	70	186	35.7	75	187	36.6
Central Appropriations	3	3	11.3	3	3	12.5	3	3	12.4
TOTAL	254	515	107.2	288	551	129.6	294	549	130.4

* Total cost column reflects both staff and non-staff costs

ANNEX III

2015 PROJECTED OPERATIONAL REQUIREMENTS AND REGIONAL OVERVIEWS

1. This annex provides additional analysis of projected operational requirements for 2015 by Strategic Objective, programme category, cost component and region, and discussion of thematic areas that will help determine them. The requirements are established on the basis of field-level assessments in partnership with stakeholders and governments with a view to ensuring that WFP has the capacities to implement the proposed activities and there are no overlaps with other agencies.
2. The needs-based requirements of projects are approved by the Board or by the Executive Director under General Rule VI.2 on the basis of project plans and their foreseen extensions.
3. WFP, its partners and host governments have projected operational requirements of USD 7.45 billion in 2015 to provide 17.12 billion daily rations for 78.3 million beneficiaries, compared with the “high” projection of USD 7.27 billion in the Management Plan (2014–2016). The estimate includes projected needs for four Level 3 emergencies.¹

Thematic Areas

4. This subsection discusses thematic areas that will shape operational requirements in 2015 – nutrition, resilience and prevention, C&V, CD&A, refugees, gender, and monitoring and evaluation.

⇒ *Nutrition*

5. In line with the Strategic Plan (2014–2017), WFP will continue to scale up its evidence-based nutrition interventions in partnership with governments, United Nations and other partners to ensure a multi-sector response to addressing malnutrition and augmenting national nutrition capacities. It will continue as a leader in the Scaling Up Nutrition (SUN) movement and in discussions of the post-2015 agenda.
6. In response to the current large-scale emergencies, WFP will enhance its capacities for emergency nutrition interventions and will ensure that programmes for sustainable reductions in undernutrition are linked to them so that long-term nutrition gains and resilience-building are maintained. Complementary nutrition interventions involving food, cash and vouchers will be implemented.
7. WFP will scale up complementary feeding for infants of 6–23 months to prevent stunting, building on increasing access to locally produced foods and improved market systems and value chains that will contribute to safe diets and good nutrition.
8. Programmes to support maternal health and nutrition through linkages with health systems will be implemented to enhance nutrition during pregnancy, and links between large-scale nutrition interventions and mother-and-child health programmes will be developed. With its United Nations partners, WFP will support adolescent girls to prevent early marriages and pregnancies.

¹ In August 2014, WFP launched a Level 3 response to support IDPs in Ninewa governorate in Iraq; any additional requirements were accounted for as unforeseen needs at the time of data consolidation in August 2014.

⇒ *Resilience and Prevention*

9. New PRROs and CPs will address the underlying causes of food insecurity and will contribute to resilience-building by improving programme convergence² and partnerships with stakeholders, in line with current policies. Activities that initiate resilience programming and facilitate transitions to rehabilitation will be included in EMOPs addressing protracted crises and early recovery after disasters.
10. Climate shocks and other stresses are expected to continue. All operations will take resilience-building into account, for example by protecting livelihood assets and enhancing capacities to manage risks. This trend is already evident in food security, resilience and nutrition programming in the regional bureaux.
11. Programmes are shifting from unconditional transfers to FFA involving food, cash or vouchers. WFP will scale up its resilience programming – the Three-Pronged Approach (3PA) – to put people and their livelihoods at the centre of planning, lay the foundations for multi-sector programmes and connect humanitarian and development stakeholders.

⇒ *Cash and Vouchers*

12. The proportion of C&V transfers is growing year by year: they were utilized in 26 operations in 19 country offices in 2009, and in 72 operations in 53 country offices in 2013. The number of people assisted increased from 1 million in 2009 to 7.8 million in 2013. As staff gain experience and as assessment and monitoring tools improve, country offices will expand the use of C&V to improve food security and nutrition.
13. In 2015–2017, WFP will study its past use of C&V with a view to improving the selection of transfer modalities.

⇒ *Capacity Development and Augmentation*

14. Demand for capacity development and technical assistance is expected to increase during 2015. WFP will issue guidelines for capacity development and technical assistance, train staff to use the new tools, and review gaps and needs in relevant functional areas in consultation with regional bureaux. More resources will be required, particularly because WFP will have to meet the capacity-development needs of 60 country offices and assess the quality of programming in all operations.

⇒ *Refugees*

15. Following the WFP/Office of the United Nations High Commissioner for Refugees (UNHCR) impact evaluations of the contribution of food assistance to durable solutions in protracted refugee situations, the two agencies are developing a joint framework to support refugee self-reliance. Pilots are under way in Chad and Uganda, and reviews of other cases will start in late 2014 to identify lessons that will inform discussions with UNHCR and other partners.
16. WFP and UNHCR are also developing guidance for assisting new arrivals before they are registered as refugees; it should be complete by the end of 2014. Local capacities for registering and verifying refugees are being enhanced with the introduction of biometric data; guidance will be developed to protect privacy and manage sensitive data.

² For example implementing nutrition, safety-net and asset-creation interventions in the same area.

⇒ *Gender*

17. WFP will maintain its commitment to exceeding the standards in the UN SWAP by raising awareness of and mainstreaming gender equality in all activities. A new gender policy will be issued in 2015, and WFP will train staff to address the needs identified in the 2014 Gender Capacity Assessment. The pilot WFP certification programme to reward excellence in mainstreaming gender will be scaled up.
18. WFP is working with the Rome-based agencies and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to promote gender equality and women's empowerment in development and humanitarian responses. WFP is a co-chair of the IASC gender reference group and a member of the Gender Standby Capacity Project steering committee.

⇒ *Monitoring and Evaluation*

19. WFP will ensure that managers have access to monitoring findings to inform daily decision-making. Monitoring will be strengthened by standardization of programme implementation and management, development of monitoring guidance and training for staff, and financial resources.
20. The country office monitoring and evaluation tool (COMET) design module has been rolled out to all WFP offices, and the implementation module is being rolled out in southern Africa. The system standardizes processes such as project design, implementation, monitoring and reporting and ensures accuracy and reliability in support of decision-making and accountability.
21. The performance and risk management information system (PROMIS) supports decision-making by enabling analysis of performance data against targets to facilitate decision-making, prioritization and the allocation of funds; it minimizes data-entry requirements and facilitates learning, and hence helps to improve programme quality. The system will eventually enable WFP to determine its operational requirements accurately on the basis of reliable evidence and to make its achievements visible. Financial and human resource investments will be needed to optimize WFP's operational responses to food security needs.

Operational Requirements by Strategic Objective

22. Table A.III.1 breaks down projected operational requirements by Strategic Objective.

TABLE A.III.1: 2015 OPERATIONAL REQUIREMENTS BY STRATEGIC OBJECTIVE AND ACTIVITY (USD million)							
	General distribution	FFA	Nutrition	School feeding	HIV and AIDS, tuberculosis (TB)	Capacity development	Total
Strategic Objective 1	3 972	73	168	58	0	285	4 557
Strategic Objective 2	305	414	233	175	38	39	1 205
Strategic Objective 3	102	383	99	67	3	34	688
Strategic Objective 4	137	15	284	409	42	111	996
TOTAL	4 515	886	784	709	83	469	7 446

23. Strategic Objective 1 – “Save lives and protect livelihoods in emergencies” – accounts for 61 percent of projected operational requirements – USD 4.56 billion. The main activity is general distribution of food and/or C&V in emergencies. CD&A and nutrition activities, especially supplementary feeding, complement life-saving assistance in emergencies.
24. Strategic Objective 2 – “Support or restore food security and nutrition and establish or rebuild livelihoods in fragile settings and following emergencies” – accounts for USD 1.21 billion in projected operational requirements for 2015 – 16 percent. Activities include general distribution of food and/or C&V, and FFA.
25. The operational budget required to achieve Strategic Objective 3 – “Reduce risk and enable people, communities and countries to meet their own food and nutrition needs” – is projected at USD 688 million – 9 percent. The main activities include FFA and nutrition interventions.
26. For Strategic Objective 4 – “Reduce undernutrition and break the intergenerational cycle of hunger” – WFP estimates operational requirements at USD 996 million – 13 percent. The main activity is school feeding, followed by nutrition interventions targeting children and pregnant and lactating women.

Operational Requirements by Programme Category

27. Table A.III.2 outlines projected operational requirements by programme category.

	2014	2015
PRRO	3 354	3 587
EMOP	1 407	2 778
DEV/CP	788	733
Special operations (SOs)	308	348
TOTAL	5 857	7 446

28. Operational requirements for EMOPs will increase to USD 2.78 billion in 2015 as WFP continues to support people affected by the crises in the Syrian Arab Republic and South Sudan, which account for USD 2.24 billion – 81 percent of planned requirements for this category.
29. Projected operational requirements for PRROs amount to USD 3.59 billion. The five largest PRROs – Ethiopia, the Niger, Somalia, South Sudan and Kenya – account for 47 percent of projected requirements – USD 1.7 billion. WFP projects limited decreases in DEVs and CPs from USD 788 million in 2014 to USD 733 million for 2015; SOs account for USD 348 million.

Operational Requirements by Cost Component

30. Under WFP’s financial framework, food and related costs, C&V and related costs, and capacity development and augmentation costs are separated. Table A.III.3 illustrates projected operational requirements by cost component in 2014 and 2015, with DOC and DSC.

**TABLE A.III.3: OPERATIONAL REQUIREMENTS
BY COST COMPONENT – 2014 AND 2015**

Cost component	2014		2015	
	USD million	%	USD million	%
Food and related DOC	3 699	63	4 523	61
C&V and related DOC	1 127	19	1 747	23
Capacity development and augmentation	334	6	419	6
Subtotal	5 160	88	6 688	90
DSC	697	12	758	10
Total operational requirements	5 857	100	7 446	100

Food and Related Direct Operational Costs

31. Of the operational costs for 2015, 61 percent – USD 4.52 billion – is allocated to food and related DOC, which consists of external transport, LTSH and ODOC. Table A.III.4 lists foods that compose WFP’s food basket, with percentages and estimated costs.

TABLE A.III.4: FOOD BASKET COMPOSITION, 2014 AND 2015

	2014		2015		% difference composition 2014 to 2015 (mt) ³	% difference estimated unit cost/mt (USD)
	Expected composition in mt (%)	Estimated unit cost/mt (USD)	Projected composition in mt (%)	Estimated unit cost/mt (USD)		
Cereals	70.1	396	68.0	404	-2.1	2
Mixed and blended foods	11.3	1 044	11.3	1 055	0.0	1
Pulses	10.9	663	12.4	643	1.5	-3
Oils and fats	5.1	1 269	5.3	1 165	0.2	-8
Other	2.3	903	3.0	806	0.7	-11
TOTAL	100	556	100	578	0.0	4

32. The proportion of cereals in the 2015 food basket is planned to decrease by 2.1 percent from the 2014 planning figures; pulses will increase by 1.5 percent. The proportion of “other”, such as micronutrient powder and iodized salt, will increase by 0.7 percent. The shift to pulses and “other” foods reflects WFP’s policy of providing the right food in the right place at the right time.

33. Average food costs and costs by food type are largely unchanged compared with 2014 except for “other” foods, among which micronutrient powder will be the most expensive.

34. The costs of external transport – overland haulage and international shipping – are estimated at USD 326 million for 2015, an increase of 22 percent from 2014. The average international shipping rate is estimated at USD 100/mt, a 2 percent decrease from 2014.

³ The difference between the expected food basket in 2014 and the projected food basket for 2015 in terms of percentage and composition of tonnage.

35. LTSH requirements amount to USD 1.29 billion for 2015, with an average rate of USD 282/mt compared with USD 228/mt for 2014. This was largely caused by the increase in airlift costs in South Sudan from USD 637/mt to USD 1 226/mt and the introduction of C&V where food had been delivered at a lower cost. Given the considerable tonnages to be handled in 2015, the effects will be significant.
36. ODOC related to food transfers account for USD 335 million. The average ODOC rate for PRROs is USD 76/mt, for EMOPs USD 70/mt and for DEVs USD 69/mt.

Cash and Vouchers

37. C&V transfers and related costs account for USD 1.75 billion, 23 percent of projected requirements for 2015. Of this, 91 percent is the value of the cash or vouchers transferred to beneficiaries and 9 percent covers delivery and other costs. The projected value of C&V transfers is a USD 574 million increase from 2014 planning figures.

Transfer	1 592
Delivery	62
Other	93
TOTAL	1 747

38. Full implementation of the financial framework at the end of 2013 improved the traceability of costs related to C&V. Enhanced visibility helped to reduce delivery costs from 3.7 percent to 3.5 percent of budget, indicating increased efficiency. The increased proportion of planned interventions involving C&V – 19 percent for 2014 and 23 percent for 2015 – is evidence of positive results and increasing capacities in country offices to design context-specific interventions.
39. C&V transfers are expected to be a significant part of WFP's work under Strategic Objective 1. WFP plans to transfer 68 percent of its C&V budget through EMOPs in 2015.

Capacity Development and Augmentation

40. Capacity development and augmentation is implemented to establish and enhance institutions and systems for managing food security programmes and supporting humanitarian assistance. In 2015, USD 419 million⁴ will be required – 6 percent of operational requirements (see Table A.III.6).

⁴ Excludes DSC; the USD 469 million in Table A.III.1 includes DSC.

TABLE A.III.6: CAPACITY DEVELOPMENT AND AUGMENTATION COSTS BY STRATEGIC OBJECTIVES AND FOOD VS. NON-FOOD PROJECTS (USD million)		
	2014	2015
Food		
Strategic Objective 1	6	10
Strategic Objective 2	11	21
Strategic Objective 3	19	23
Strategic Objective 4	23	45
Non-food		
Strategic Objective 1	147	256
Strategic Objective 2	7	14
Strategic Objective 3	84	4
Strategic Objective 4	36	45
TOTAL	334	419

41. Of the requirements for CD&A, 76 percent – USD 320 million – is allocated to 27 special operations in which WFP will optimize transport and logistics, provide UNHAS and support the food security, emergency telecommunications and logistics clusters. The largest special operations are planned in Somalia, South Sudan and the Sudan.
42. As more countries enter the middle-income and/or economically stable category, requirements for technical assistance and capacity development will increase and direct food assistance needs will decline. WFP has therefore adopted policies and operational systems to support engagement in capacity enhancement, for example by upgrading the relevant tools in 2014 and continuing the strategic review process.
43. WFP plans to allocate USD 99 million for food projects in 93 DEVs, EMOPs and PRROs in 67 countries, and will develop national capacities to design and implement programmes for food assistance, needs assessment, disaster management, market development and food fortification.

Direct Support Costs

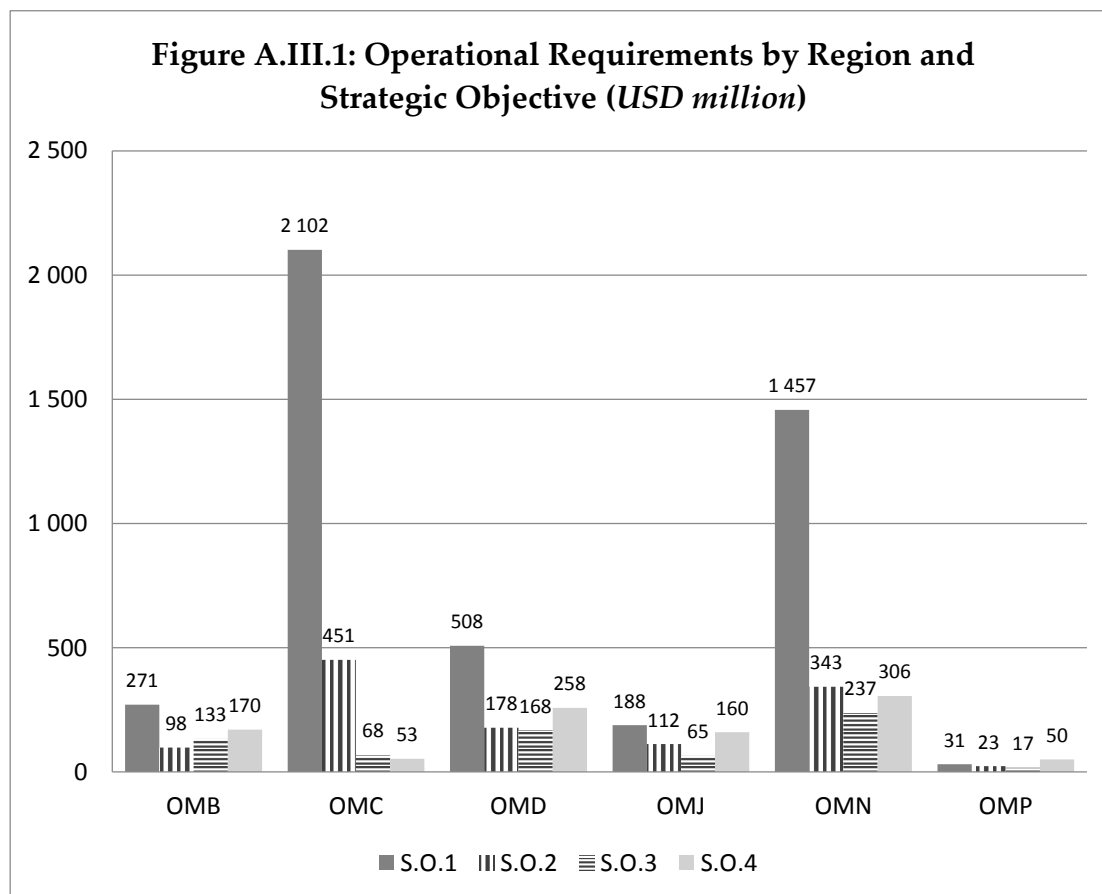
44. Direct support costs are estimated at USD 758 million – 10.2 percent of operational requirements. Staff and staff-related costs account for 60 percent of DSC and equipment costs; recurring expenses and other costs for the remaining 40 percent. The comparison over three years in Table A.III.7 shows a decreasing trend in the DSC percentage of operational requirements.

TABLE A.III.7: DSC AS PERCENTAGE OF OPERATIONAL REQUIREMENTS BY YEAR		
2013 actual	2014 estimated	2015 projected
13.6	11.9	10.2

45. DSC as a percentage of operational requirements vary by programme category. In 2015, DSC requirements for DEVs and CPs are 15 percent, for PRROs 13 percent, for special operations 8 percent and for EMOPs 6 percent. The proportion of DSC by region is largely in line with 2014 planning figures, with the exception of OMN where the proportion decreased from 12 percent 2014 to 9 percent for 2015 as a result of economies of scale.

Operational Requirements by Region

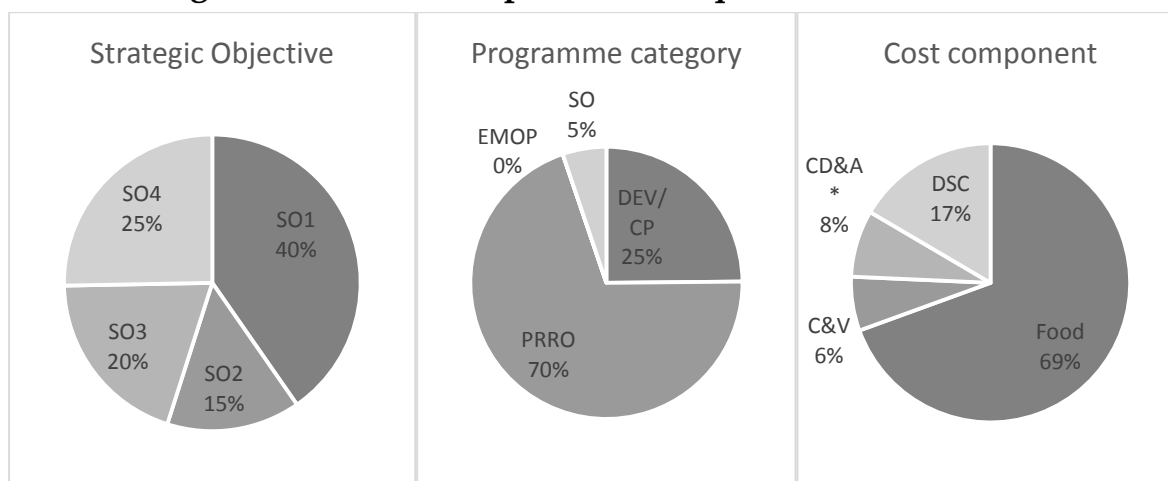
46. The following sections describe the context of hunger and food insecurity, the strategic focus, operational initiatives, challenges and needs in each region. Operational requirements by region and by Strategic Objective are shown in Figure A.III.1.



Bangkok Regional Bureau – OMB

TABLE A.III.8: OMB OPERATIONAL REQUIREMENTS	
Operational requirements	USD 672 million
Number of daily rations	2.51 billion
Tonnage of food	600,000 mt
Number of operations	19
Countries where operations are planned	Afghanistan, Bangladesh, Bhutan, Cambodia, the Democratic People's Republic of Korea, Indonesia, the Lao People's Democratic Republic, Myanmar, Nepal, Pakistan, the Philippines, Sri Lanka, Timor-Leste
Country-specific trust funds	USD 12 million

Figure A.III.2: OMB operational requirements (USD million)



* capacity development and augmentation

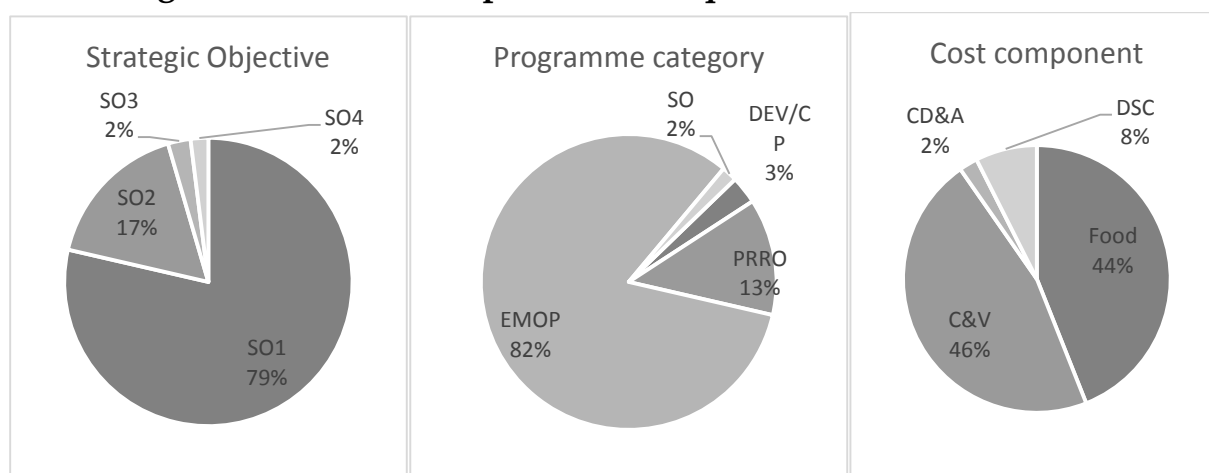
47. The pace of development in Asia is unprecedented but challenges persist, particularly in relation to food insecurity and malnutrition. The Asian Development Bank identifies two faces of Asia – progress and prosperity, and continued poverty – which complicate the achievement of food and nutrition security.
48. WFP will provide direct assistance for 13 million people in 13 countries between 2015 and 2017, with operational requirements projected at USD 2 billion. In India, assistance will be channelled through a country-specific trust fund to support the Government in a bilateral programme using biometric technology to enhance the efficiency of the Targeted Public Distribution System.
49. Protracted relief will account for 70 percent of WFP's programming in the increasingly complex operating environment in Afghanistan and Pakistan, addressing malnutrition, low school attendance, displacements and disaster risks. In Myanmar, PRRO 200299 promotes equitable development and supports national reconciliation by reducing poverty, food insecurity and undernutrition. In the Philippines, PRRO 200296 will target food-insecure and conflict-affected communities in Central and Western Mindanao, and will enhance institutional capacities for disaster preparedness and response.

50. In 2015, WFP will continue the shift to food assistance in the CPs in Bangladesh, Bhutan, Cambodia, Indonesia, the Lao People's Democratic Republic, Nepal and Timor-Leste to strengthen the capacities of governments in school feeding, nutrition, emergency preparedness and response and resilience-building. In Bhutan, WFP will move toward full hand-over of a national school feeding programme.
51. WFP will continue to invest in nutrition, preparedness and urban food security. In partnership with the United Nations Children's Fund (UNICEF), WFP will work to prevent and treat moderate acute malnutrition, will increase its work on preventing stunting, and will promote access to special nutritious foods and support national and local policy initiatives. Following pilots in Bangladesh and Cambodia, the provision of fortified rice will be scaled up with a view to reducing micronutrient deficiencies; it is hoped that in the long term such nutritional products will be used in government programmes, and eventually sold commercially at affordable prices.
52. WFP is continuing its partnerships with national and regional disaster-management organizations: it will continue to co-lead with the Office for the Coordination of Humanitarian Affairs (OCHA) the IASC Regional Working Group on Preparedness, especially in Bangladesh, Indonesia, Myanmar, Nepal and the Philippines, and will work with governments and regional bodies such as the Association of Southeast Asian Nations (ASEAN) to promote multi-stakeholder response planning and capacity development.
53. In view of current rapid urbanization, WFP carried out appraisals in Bangladesh and the Philippines with a view to identifying entry points for programmes addressing urban food insecurity in partnership with local authorities.
54. The regional bureau will introduce approaches that enable adjustments in the mix of food and C&V modalities. In the short term, C&V will be used for relief, asset-creation and livelihood programmes; nutrition interventions may be included in future. In assisting food-insecure and undernourished populations, internally displaced persons (IDPs) and other vulnerable people, the main activities will be general food distributions, school feeding, nutrition and asset creation with a view to saving lives and livelihoods in the short term, and enabling people to meet their own food and nutrition needs in the long term. Monitoring and evaluation will be improved to ensure that operational impacts are reported and used to inform future interventions.

Cairo Regional Bureau – OMC

TABLE A.III.9: OMC OPERATIONAL REQUIREMENTS	
Operational requirements	USD 2.67 billion
Number of daily rations	5.52 billion
Tonnage of food	1.3 million mt
Number of operations	27
Countries with planned operations	Algeria, Armenia, Egypt, Islamic Republic of Iran, Iraq, Jordan, the Kyrgyz Republic, Lebanon, Libya, Morocco, State of Palestine, Sudan, Syrian Arab Republic, Tajikistan, Tunisia, Turkey, Yemen
Country-specific trust funds	USD 3.7 million

Figure A.III.3: OMC Operational Requirements (USD million)



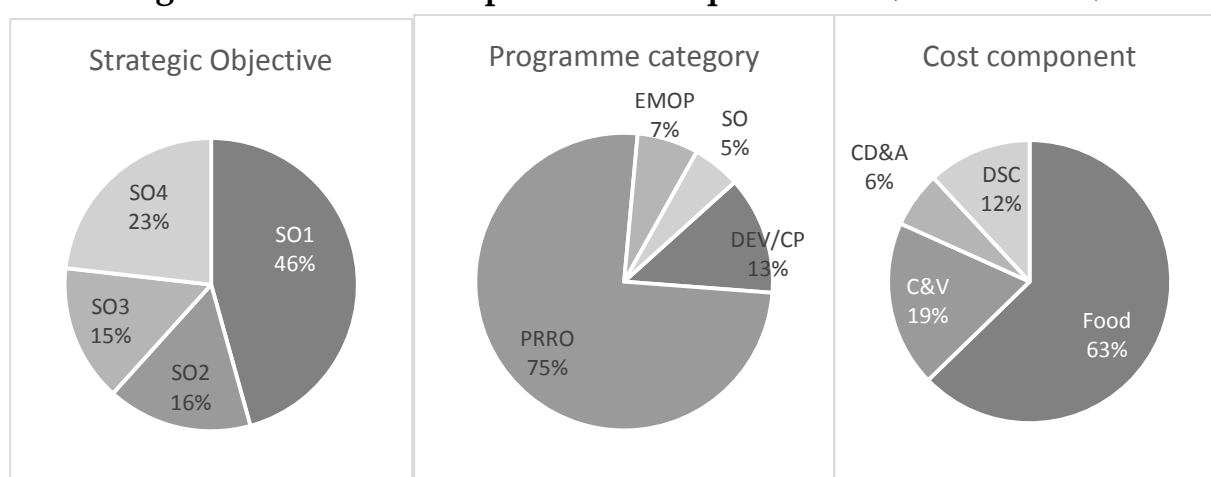
55. WFP's largest and most challenging operations are in OMC, which is extremely volatile and politically complex and is affected by natural hazards, changing demographics, instability, rapid urbanization and high food prices, which undermine food security and nutrition. The priority is to promote risk reduction, emergency preparedness, resilience-building and adaptation, in line with Strategic Objective 2.
56. Insecurity will continue to hamper WFP's operations in Iraq, the Sudan, the Syrian Arab Republic and Yemen, where vulnerable and displaced people and refugees need assistance. WFP will continue to respond to emergencies with short-term food security and nutrition interventions, and will promote rehabilitation and resilience-building in line with Strategic Objectives 1 and 2.
57. WFP will continue to support people affected by the crisis in the Syrian Arab Republic and neighbouring countries on the assumption that the Level 3 emergency response will continue. WFP will remain the main provider of food assistance, but other actors will also assist food-insecure populations, particularly in the north of the country. Some refugees are expected to return to relatively stable areas, but to provide the prolonged assistance required EMOP 200339 and regional EMOP 200433 may shift to two-year PRROs, with reductions in ration numbers in 2016 and 2017.
58. WFP will continue to assist refugees in Algeria, the Islamic Republic of Iran, the State of Palestine (in the West Bank), the Sudan and Yemen, and to support vulnerable and displaced people in Iraq, the Kyrgyz Republic, the Sudan and Yemen in line with Strategic Objectives 1 and 2.
59. In the complex operating environment of the Sudan, where large numbers of people are displaced, WFP's operations are hampered by insecurity, restricted humanitarian access, poverty and a deteriorating economy. WFP is seeking to increase livelihood activities, build resilience and government capacities and reduce dependence on food aid in the 2015 EMOP and the PRRO planned to start in 2016. WFP will continue to provide food assistance in Darfur, the Central, Eastern and Three Areas states and South Kordofan and Blue Nile states, where it is the only United Nations agency that has access.
60. In Yemen, PRRO 200636 assists 6 million people using in-kind or cash modalities in addressing acute and chronic malnutrition and micronutrient deficiencies, and providing meals and locally sourced take-home rations for schoolchildren. Assistance for 38,750 refugees from the Horn of Africa will continue through PRRO 200305.

61. OMC will continue to focus on capacity development under Strategic Objectives 3 and 4: this will include support for national food-subsidy systems and climate adaptation planning, and enhancement of supply-chain management, food-security monitoring and safety nets. School feeding interventions focus on the development of government capacities and links with safety nets in Armenia, Jordan, the Kyrgyz Republic, Morocco, Tajikistan and Tunisia. Morocco and Tunisia have a partnership with a Russian NGO, fully funded by the Government of the Russian Federation. Yemen has expanded its programme to include locally supplied on-site school feeding; in the State of Palestine and Egypt, local products are also being procured for school feeding.
62. WFP will continue to work with governments to develop capacities and ensure that programmes are aligned with national plans to achieve sustainable impact. In Egypt, for example, WFP will utilize a country-specific trust fund to provide food assistance on behalf of the Government in five southern governorates with a view to promoting adaptation to climate change in food production and accessibility; it will also develop national capacities for mainstreaming climate change adaptation in agriculture.
63. A number of OMC countries are in the middle-income category with flourishing markets and can support resource transfer modalities such as C&Vs: these are operating in Egypt, Jordan, Lebanon, the State of Palestine, the Sudan, the Syrian Arab Republic, Tajikistan, Turkey and Yemen.
64. Acute malnutrition, chronic malnutrition, micronutrient deficiencies and overnutrition coexist in OMC; the Sudan and Yemen have the highest rates of chronic and acute malnutrition. To address this situation, the Sudan is piloting a home-fortification project to provide fortified complementary foods for children and pregnant and lactating women, and Yemen is developing a multi-sector plan to improve access to food, drinking water, sanitation, education, social protection, livelihoods and health services.
65. To promote gender equality in line with the gender policy and the Strategic Plan, projects aim to achieve a 2A or 2B gender marker. Country offices are seeking to address the inequalities between women and men in society, education, labour and legislation through approaches such as FFA and FFT, farmer-to-market schemes, nutrition sensitization and activities targeting women and girls such as general food distributions and school feeding.
66. WFP will continue to work in the cluster system and with partners and working groups on food security, nutrition, social protection, education, logistics and communications to maximize the effects of food assistance and prevent duplication in programming. To promote sustainable development, WFP works with other United Nations agencies in drafting country-specific United Nations Development Assistance Frameworks (UNDAFs) and maintaining the regional response framework.

Dakar Regional Bureau – OMD

TABLE A.III.10: OMD OPERATIONAL REQUIREMENTS	
Operational requirements	USD 1.11 billion
Number of daily rations	2.48 billion
Tonnage of food	700,000 mt
Number of operations	39
Countries with planned operations	Benin, Burkina Faso, Cameroon, the Central African Republic, Chad, Côte d'Ivoire, the Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, the Niger, Sao Tome and Principe, Senegal, Sierra Leone, Togo
Country-specific trust funds	USD 1.1 million

Figure A.III.4: OMD Operational Requirements (USD million)



67. Food insecurity and malnutrition are exacerbated by chronic poverty, political instability, large population displacements, food price volatility and natural disasters; conflict in the Central African Republic, northern Mali and northern Nigeria constitutes a growing threat of destabilization affecting already fragile countries.
68. The 2015 budget requirement is USD 1.11 billion. To maximize economies, 15 of the 39 projects are being implemented through DEVs and CPs and 16 through PRROs. Two EMOPs are planned, but more may be needed in view of the likelihood of recurrent shocks and conflict. A “silent emergency” is emerging with global acute malnutrition rates above the 10 percent threshold in half of the countries in the region and structural challenges in many; the Sahelian countries, for example, have the lowest levels of literacy in the world.
69. Food insecurity in OMD results from reliance on rain-fed agriculture, uncertain land ownership, political instability, high cereal prices and widespread debt. Because crises are so frequent, particularly in the Sahel, vulnerable people do not have time to recover from a shock before another occurs. WFP therefore works to mitigate the impact of shocks and to improve the resilience of vulnerable populations, and to break the inter-generational cycle of hunger and malnutrition so that people, communities and countries can meet their own food needs.

70. Insecurity in some countries is affecting their neighbours: refugees from the Central African Republic, northern Mali and northern Nigeria, for example, seek refuge in countries with vulnerabilities of their own such as Burkina Faso, Cameroon, Chad, Mauritania and the Niger. This situation, along with climate shocks and the chronic vulnerability, food insecurity and high malnutrition levels in the region call for a balance between addressing acute needs and long-term resilience-building.
71. Children under 5, girls and pregnant and lactating women are disproportionately affected by crises and poverty. Because their limited and nutrient-poor diets lead to increased morbidity and mortality, WFP targets these groups for targeted and blanket supplementary feeding, and provides nutrition support for people living with HIV and TB.
72. WFP's targeted food and cash-based distributions support beneficiaries identified in food security and nutrition assessments. Participatory community asset-creation activities provide family rations that will help to increase the resilience of entire communities; school feeding will aim to improve enrolment and attendance, reduce drop-outs, and enhance girls' education where gender parity is lacking.
73. In 2015, C&V transfers will increase by 10 percent from 2014 levels. The C&V budget in Chad has been increased to include the growing number of refugees from the Central African Republic. In Ghana, Mali and Mauritania, where there are flourishing food markets, most operations will shift to these modalities, and the country offices in Benin, Cameroon, the Central African Republic, Guinea and Guinea-Bissau are diversifying their programme modalities to include them.
74. The value of capacity-development activities will increase by 46 percent from 2014 planning levels, reflecting investments in government programmes to reduce food insecurity and malnutrition. Such programmes are operating in Cabo Verde and Togo, and combinations of technical and food-assistance programmes are paving the way for hand-overs in Côte d'Ivoire, the Gambia, and Sao Tome and Principe.
75. In the Niger, a multi-sector intervention – the “*communes de convergence*” – focuses on chronic vulnerabilities, and WFP is working with the government coordination body for food security – Nigeriens Feed Nigeriens – and in partnership with the Food and Agriculture Organization of the United Nations (FAO), the International Fund for Agricultural Development (IFAD), UNICEF and UN-Women to improve the resilience of 3.4 million people per year through FFA and education and nutrition activities. Research shows that the poorest households need one to three years to recover from a crisis, and that early FFA helps them to increase their incomes and reduce negative coping strategies.
76. To address stunting and wasting, WFP will collaborate with Doctors Without Borders in Chad, Mali and the Niger to provide complementary feeding for children under 2 combined with a health package of immunization and treatment for malaria, diarrhoea and respiratory infections. In these countries, seasonal livelihoods workshops involving communities, local authorities, NGOs and United Nations partners will develop a plan of complementary activities to enhance rural livelihoods and resilience to shocks. Similar activities are expected to take place in Burkina Faso and Mauritania.
77. Regional food and nutrition security is promoted by the Global Alliance for Resilience, the Permanent Interstate Committee for Drought Control in the Sahel, the Zero Hunger Challenge, the Economic Community of West African States, regional and national agricultural investment programmes and various multi-sector initiatives on health and education. OMD also contributes to SUN, REACH, Nourishing Bodies – Nourishing Minds and the Rural Resilience Initiative (R4), and promotes local purchases from smallholder farmers under P4P. The R4 approach will enable farmers to take out weather-indexed

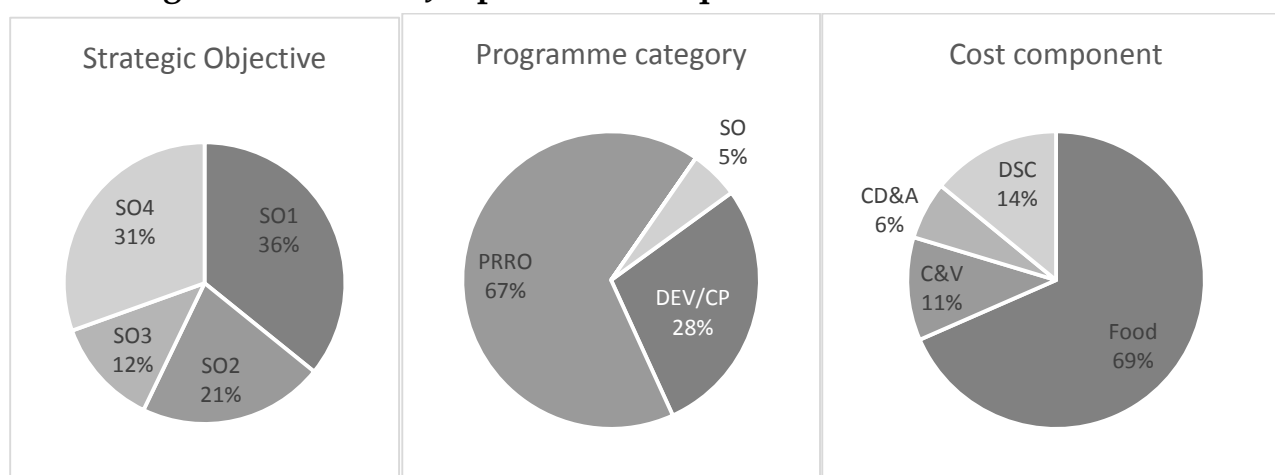
insurance and participate in FFA to pay the premiums. By starting with weather-indexed insurance, beneficiaries build up credit for subsequent purchases of the tools and drought-resistant seeds needed to increase crop yields. Some projects focus on enhancing resilience to recurrent shocks, for example by building common irrigation systems and promoting sustainable forestry. The approach will build the resilience needed for long-term food security. WFP and Oxfam America are in a partnership to expand R4 by the end of 2014 and eventually to reach 40,000 farmers.

78. Security challenges constrain operations in a number of countries. These include risks to staff and beneficiaries and theft, and operational costs are consequently high. Transporting food to remote areas in the Central African Republic, Chad and the Niger is challenged by poor roads and port facilities, resulting in high costs and long lead times. WFP relies on established access corridors, but alternative routes are being established in case these are closed because of conflict or instability. In countries such as the Central African Republic and Chad, the rainy season impedes access to beneficiaries and it is necessary to pre-position food to ensure deliveries to remote locations.

Johannesburg Regional Bureau – OMJ

TABLE A.III.11: OMJ OPERATIONAL REQUIREMENTS	
Operational requirements	USD 525 million
Number of daily rations	1.84 billion
Tonnage of food	400,000 mt
Number of operations	22
Countries with planned operations	Congo, Democratic Republic of the Congo (DRC), Lesotho, Madagascar, Malawi, Mozambique, Swaziland, United Republic of Tanzania, Zambia, Zimbabwe
Country-specific trust funds	USD 15.4 million

Figure A.III.5: OMJ Operational Requirements (USD million)



79. Most countries in southern Africa are experiencing economic growth and stability, but challenges remain. Namibia, for example, has a GINI coefficient of 64, and no country appears in the top 100 of the United Nations Development Programme (UNDP) human development index. Severe undernutrition affects 14 million children under 5, and six countries have stunting rates above 40 percent; seven of the ten countries with the highest

HIV and AIDS prevalence rates are in southern Africa. Market fluctuations and widespread cyclones, floods and droughts also exacerbate food insecurity.

80. WFP is providing technical assistance to increase government capacities for managing safety nets and school feeding with a view to meeting the Zero Hunger Challenge and sustainable development goals. A major challenge will be the engagement of middle-income countries, where income disparities and alarming social indicators are prevalent in spite of recent progress in development.
81. WFP will partner with governments, NGOs, the private sector, the Southern African Development Community (SADC), the New Partnership for Africa's Development (NEPAD), the World Bank, the Asian Development Bank (ADB), the regional United Nations Development Group and the food and nutrition security working group. Participation in the regional inter-agency resilience framework will ensure that WFP's operations are aligned with those of other actors. With OCHA, WFP will increase its support for countries where it has no country office but that have alarming food security indicators.
82. Under Strategic Objective 1, WFP supports the treatment of acute malnutrition among children under 5 and pregnant and lactating women in DRC, Malawi and Zimbabwe. The impacts of disasters will be minimized through increased use of analytical tools in collaboration with disaster-management agencies such as the AU African Risk Capacity. WFP's logistics expertise will also be an asset.
83. Under Strategic Objective 2, WFP will help communities and governments to build resilience through integrated context analyses, seasonal livelihood programming and participatory community planning. WFP is piloting the R4 Rural Resilience Initiative in Malawi and Zambia, which combines disaster risk reduction, micro-insurance, access to credit and savings.
84. Strategic Objective 3 will be supported through school feeding, with FFA to develop community resilience. C&V transfers will be implemented in DRC, Malawi, Mozambique and Zimbabwe. With the World Bank and the Partnership for Child Development, WFP is rolling out the School Feeding Systems Approach for Better Education Results (SF SABER) in the Congo, Madagascar and Namibia. WFP, UNICEF, FAO, the United Nations Population Fund (UNFPA) and the World Health Organization (WHO) are piloting a nutrition project for schoolgirls in Zambia. National ownership and local management of school meals programmes are being promoted in partnership with the Brazil Centre of Excellence in Lesotho, Malawi, Mozambique and Zambia.
85. Under Strategic Objective 4, WFP implements nutrition interventions in line with SUN, and addresses child undernutrition in alignment with REACH in Madagascar, Malawi, Lesotho and the United Republic of Tanzania. Commercial and home fortification of food will be promoted with NGOs, the Global Alliance for Improved Nutrition and Royal DSM through technical support for local production of complementary foods for young children and special nutrition products for people living with HIV. In Lesotho, WFP will use a trust fund for capacity development to enable the Government to assume ownership of the national school feeding programme between 2015 and 2018.
86. OMJ is WFP's procurement hub for maize. Pro-smallholder initiatives such as P4P will support women and reduce post-harvest losses. The FPF will optimize the timing of procurement in DRC, Malawi, Mozambique the United Republic of Tanzania, Zambia and Zimbabwe. Monitoring of cross-border trade will be operationalized with the Common Market for Eastern and Southern Africa (COMESA) and the Alliance for Commodity Trade in Eastern and Southern Africa (ACTESA) in Malawi, Mozambique, the

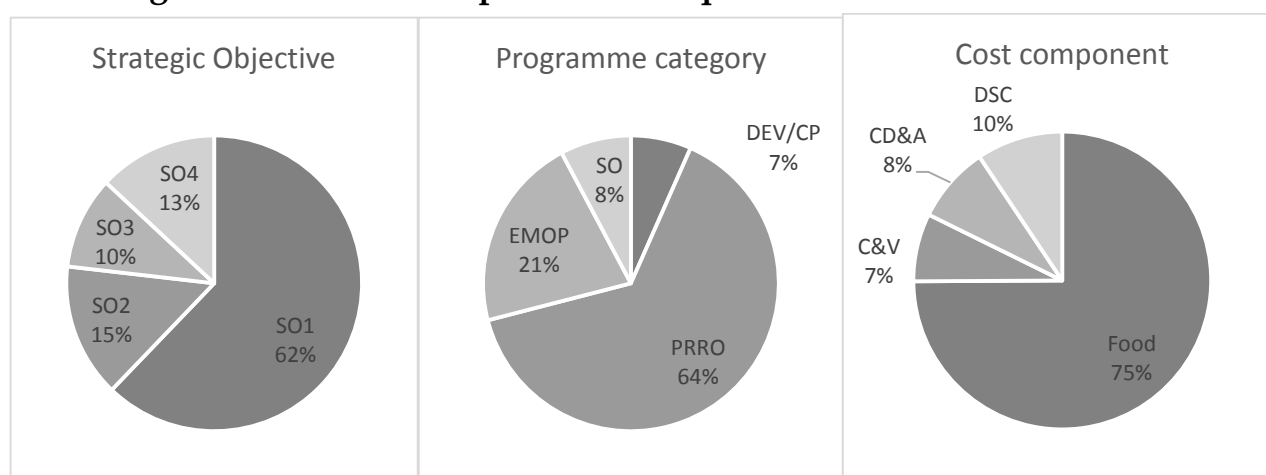
United Republic of Tanzania, Zambia and Zimbabwe to map trends and establish the degree of dependence of local populations on imported food.

87. All programmes include a focus on improving gender equality and contributing to the empowerment of women, for example by promoting leadership and market opportunities. Because gender-based violence and inequality are linked with hunger and poverty, WFP is creating awareness-raising tools and adopting a gender-sensitive approach in social protection.
88. Monitoring and reporting will use new tools such as COMET and Georeferenced Real-time Acquisition of Statistics Platform (GRASP), with inputs from the Business Process Review. Supply-chain management, C&V transfers and capacity development for governments will be integrated into projects and partnerships.

Nairobi Regional Bureau – OMN

TABLE A.III.12: OMN OPERATIONAL REQUIREMENTS	
Operational requirements	USD 2.34 billion
Number of daily rations	4.42 billion
Tonnage of food	1.6 million mt
Number of operations	32
Countries with planned operations	Burundi, Djibouti, Ethiopia, Kenya, Rwanda, Somalia, South Sudan, Uganda
Country-specific trust funds	None

Figure A.III.6: OMN Operational Requirements (USD million)



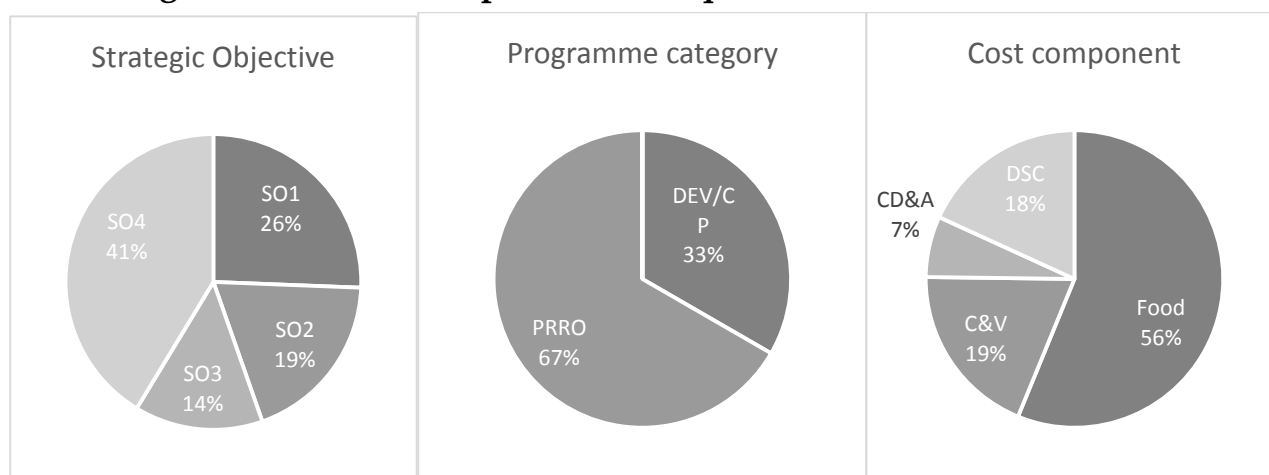
89. Poverty and hunger are driven by political, environmental, economic and social challenges. WFP's work therefore goes beyond life-saving assistance: its operations build resilience, improve food markets, reduce undernutrition and enhance emergency response capacities through partnerships to enable countries and communities to meet their food and nutrition needs.
90. The OMN portfolio has four of WFP's ten largest operations, with emergency response accounting for the major proportion of requirements under Strategic Objective 1, which accounts for 62 percent of planned interventions. WFP will also continue to operate UNHAS and to lead/co-lead the clusters for logistics, emergency telecommunications and food security.

91. WFP will work with FAO and UNICEF to build community resilience through support for governments, safety nets, asset-creation and C&V programmes. FFA accounts for 10 percent of operational costs, predominantly under Strategic Objectives 2 and 3.
92. OMN countries host the highest numbers of refugees in the world. WFP and UNHCR will ensure that refugees' needs are met and will promote resilience and self-reliance through sustainable approaches. Partnerships with governments, United Nations agencies and NGOs will help to support IDPs with the full range of food-assistance tools under Strategic Objectives 1, 2 and 4. With UNHCR support, WFP plans to be a centre of innovation for refugee programming: biometric food-delivery mechanisms and the use of mobile money systems are being evaluated.
93. Under Strategic Objectives 2 and 4, WFP will work with governments, UNICEF and other partners to respond to acute malnutrition and chronic undernutrition through targeted food assistance in line with the AU nutrition strategy, REACH and SUN. The fortification of locally produced foods will be extended and the number of suppliers of nutritional products will be increased; forward purchasing will increase the availability of these products and enhance WFP's nutrition approaches under Strategic Objective 1.
94. With many countries achieving middle-income status, WFP will shift to supporting government structures providing assistance, allocating 8 percent of the 2015 operational portfolio to this approach. This 14 percent increase from 2014 reflects the increase in emergency responses in South Sudan and planned support for government food-security programmes, safety nets, logistics and improvements to infrastructure, and the reduction of post-harvest losses.
95. The use of C&V will be scaled up by 40 percent in 2015 to take advantage of cost efficiencies, support markets and promote decision-making by beneficiaries. WFP will also provide cash for schools to purchase food locally, and will mainstream gender analysis to ensure that projects achieve gender marker code 2.
96. Capacities for monitoring and evaluation will be enhanced, with more staff posted to the regional bureau and country offices; this will include the expansion of beneficiary feedback mechanisms in Kenya and Somalia.

Panama Regional Bureau – OMP

TABLE A.III.13: OMP OPERATIONAL REQUIREMENTS	
Operational requirements	USD 120 million
Number of daily rations	352 million
Tonnage of food	70,000 mt
Number of operations	11
Countries with planned operations	Bolivia (Plurinational State of), Colombia, Cuba, Ecuador, El Salvador, Guatemala, Haiti, Honduras, Nicaragua, Panama
Country-specific trust funds	USD 66 million

Figure A.III.7: OMP Operational Requirements (USD million)



97. Despite overall economic growth, increasing inequality in incomes is driving a rise in crime and instability. Chronic malnutrition and obesity affect children and adults, and natural disasters threaten the food security of vulnerable families and indigenous people. WFP continues to help governments and communities to improve social protection and enhance disaster management and resilience, and to augment local capacities to stimulate food production by smallholders and promote market development.
98. Strategic Objective 4 accounts for 41 percent of activities. WFP works with the governments of the Plurinational State of Bolivia, Guatemala, Honduras and Nicaragua to implement social-protection programmes targeting food-insecure groups affected by inequality. A new CP planned for Cuba in 2015 will focus on developing government capacities to strengthen social-protection systems and on linking smallholders' enhanced food production to national social programmes providing complementary foods for children under 5, school feeding and emergency preparedness.
99. Under Strategic Objective 1, WFP will respond to emergencies and support displaced people through voucher systems, for example in Colombia, Ecuador and Haiti. Under Strategic Objectives 2 and 3, FFA will be implemented to encourage recovery from shocks through resilience-building and asset creation. No EMOP is foreseen for 2015.
100. In terms of value, PRROs account for USD 80 million and DEVs for USD 40 million. In Haiti, a PRRO will implement FFA and nutrition activities to support the Government in saving lives, rebuilding livelihoods and enhancing resilience. A regional PRRO will focus on emergency preparedness, response and recovery in areas of El Salvador, Guatemala, Honduras and Nicaragua vulnerable to food insecurity and coffee rust. In Ecuador, a PRRO will help Colombian refugees and host communities to move from food assistance to vouchers and cash transfers linked to purchases from smallholders. In Colombia, a new operation will combine relief and recovery in support of the peace process.
101. C&V transfers are proving to be effective in diversifying diets and will be implemented in seven country offices as alternatives to food transfers and to support smallholder farmers and cooperatives; USD 23 million is allocated for 2015. Regional capacity development will account for USD 8 million. Women producers will be supported with a view to improving agricultural and nutrition value chains and increasing dietary diversity.
102. In 2015, trust funds totalling USD 67 million will support a third of WFP's operations. Of this total, 90 percent is government funding to enable WFP to support food security and nutrition programmes. The largest trust fund is the USD 40 million per year allocated by the Government of Honduras to support school feeding for the next four years. Trust funds will

support programmes in six countries, covering activities such as school feeding linked to smallholders' production and prevention of anaemia among children under 5.

103. WFP is working with UN-Women to promote gender and protection, for example in the Ecuador integration package and the work in Colombia to assist displaced women vulnerable to gender-based violence.
104. Countries with emerging economies and national social-protection schemes enable WFP to facilitate South–South cooperation and knowledge-sharing on food and nutrition security themes, and to engage with the private sector. Agreements with the governments of Brazil, Chile and Mexico will support the increasing engagement of these countries as donors and providers of technical support.
105. WFP will work in partnership with FAO on school feeding, resilience and preparedness, P4P and information management, and will continue the studies with the Economic Commission for Latin America and the Caribbean on the economic impacts of undernutrition and obesity and on the nutritional investments required to prevent chronic undernutrition. WFP is about to sign an agreement with five United Nations agencies and the Mexican Agency for International Development Cooperation for initiatives in food security and nutrition in Central America, Colombia and the Dominican Republic.

ANNEX IV

REVIEW OF THE MANAGEMENT PLAN (2014–2016)

1. This section outlines changes to the Management Plan (2014–2016); it is based on data available at the end of September 2014.
2. The approved 2014 budget for operational requirements, PSA, trust funds and special accounts was USD 6.6 billion. Income for the year was estimated at USD 4.2 billion.

Programme of Work

3. By the end of September, the projected programme of work¹ for 2014 totalled USD 8.31 billion, an increase of 33 percent over the original projection of USD 6.27 billion. The programme of work increased in 55 countries by a total of USD 2.36 billion, and decreased in 28 countries by a total of USD 305 million. The resulting net increase was USD 2.05 billion (see Table A.IV.1).

TABLE A.IV.1: UNFORESEEN REQUIREMENTS BY PROGRAMME CATEGORY (2014) (USD million)				
	Original Management Plan	Unforeseen requirements*	Mid-year programme of work*	% change
DEV/CP	843	34	877	4
EMOP	1 506	2 304	3 810	153
PRRO	3 589	-395	3 193	-11
SO	329	108	437	33
Total	6 267	2 050	8 317	33

*Based on project budgets approved or submitted for approval by 26 September 2014.

4. Table A.IV.2 shows a breakdown of the programme of work by cost component.

TABLE A.IV.2: PROGRAMME OF WORK BY COST COMPONENT, 2014				
	Original Management Plan (USD million)	% of operational requirements	Mid-year programme of work* (USD million)	% of operational requirements
Food	3 699	63	4 954	64
C&V	1 127	19	1 464	19
Capacity development and augmentation	334	6	484	6
DSC	697	12	870	11
Total operational requirements	5 857	100	7 773	100
ISC	410	-	544	-
Total programme of work	6 267	-	8 317	-

* Based on project budgets approved or submitted for approval by 26 September 2014.

¹ Operational requirements plus ISC.

5. Table A.IV.3 shows the largest unforeseen requirements in 2014.

TABLE A.IV.3: COUNTRIES AND REGIONS WITH THE LARGEST UNFORESEEN REQUIREMENTS, 2014				
	Original Management Plan (USD million)	Unforeseen requirements* (USD million)	Mid-year programme of work* (USD million)	% increase
Syrian crisis**	835	1 140	1 975	137
South Sudan	400	507	907	127
Central African Republic	43	108	151	252
Iraq	27	92	119	347
Mali-related***	189	75	264	40

* Based on project budgets approved or submitted for approval by 26 September 2014.

** Egypt, Iraq, Jordan, Lebanon, Syrian Arab Republic and Turkey.

*** Burkina Faso, Mali (excluding DEV), Mauritania and Niger.

6. The crisis in the Syrian Arab Republic and the increasing numbers of refugees in Egypt, Iraq, Jordan, Lebanon and Turkey resulted in the highest unforeseen requirements in 2014. The 2014 budget revision to the EMOP in the Syrian Arab Republic reflects WFP's decision to scale up emergency food assistance and align its response strategy and requirements with the 2014 Syria Humanitarian Assistance Response Plan.
7. Violence in South Sudan starting in late 2013 damaged urban infrastructure, disrupted livelihoods and caused significant population displacement. WFP's EMOP supports the large numbers of displaced and conflict-affected people. The conflict also created challenges for pre-positioning food in advance of the rainy season, which required an increased air-transport component in the budget.
8. The violence in the Central African Republic in December 2013 caused regional instability and displaced large numbers of civilians. WFP started a new EMOP to meet the immediate needs of internally displaced and food-insecure populations and those at risk of falling into severe food insecurity as food stocks and purchasing power are eroded.
9. There are numerous challenges in Iraq. Fighting in Al-Anbar governorate since 30 December 2013 has displaced thousands of families who have few remaining possessions and no regular access to food or services; a new EMOP was started in April 2014, with general food distributions to meet food needs. In August 2014 conflict in Ninewa governorate displaced hundreds of thousands of people, many from minority groups. In August 2014, operations in Iraq were categorized as a WFP Level 3 response.
10. The situation in Mali led WFP to approve a budget revision to scale up assistance for vulnerable and food-insecure people, including a number not covered in the original project, and for host families and communities.

Projected Income

11. The Management Plan (2014–2016) was based on forecast income of USD 4.2 billion in 2014, generating USD 274 million of ISC income. The latest projections for 2014, based on donors' commitment to WFP responses to several crises, are for USD 4.5 billion, generating USD 290 million of ISC income.

PSA Budget

12. A regular PSA budget of USD 281.8 million was approved for 2014 – USD 96.7 million for programme support in the regional bureaux and country offices, USD 55.5 million for programme support at Headquarters and USD 129.6 million for management and administration.
13. A supplementary PSA investment of USD 9.2 million was approved in 2014 for improvements in efficiency and effectiveness, including funding for new food-assistance tools in the shift to food assistance. The investments targeted:
 - people: the locally recruited staff project and improved knowledge management, learning and staff development; and
 - processes and systems: enhanced efficiency in business processes, staff changes and new tools for new workstreams in line with Fit for Purpose.

Trust Funds and Special Accounts

14. Table A.IV.4 compares the revised funding forecast for the 2014 trust funds and special accounts budget with the requirements submitted in the Management Plan (2014–2016).
15. In 2014, corporate trust funds have supported the enhancement of WFP's organizational capacity and effectiveness, mainly by funding activities such as P4P, C&V, food quality and food safety, nutrition, emergency preparedness and response, gender, capacity development and performance management.
16. Corporate trust fund requirements are 36 percent lower than in the Management Plan (2014–2016), as shown in Table A.IV.4. Overall trust fund requirements of USD 188 million include those for which funding has been identified and those with no specific donor yet identified. The updated 2014 funding forecast of USD 120 million excludes corporate trust fund requirements, which are likely to remain unfunded as contributions to these funds are limited.

TABLE A.IV.4: REVISED 2014 FORECAST OF TRUST FUNDS AND SPECIAL ACCOUNTS			
	Management Plan requirements (2014) (USD million)	2014 funding forecast (USD million)	% change
Corporate trust funds	188	120	-36
Country-specific trust funds	70	72	+ 3
Special accounts	180	180	0
TOTAL	438	372	-15

17. Country-specific trust funds are received at the country level. Most are from host governments, and enable country offices to work with governments to manage and implement programmes aligned with WFP's Strategic Objectives. During 2014, most country-specific trust funds continued to be for Latin America and the Caribbean, accounting for 58 percent of the total, particularly for school feeding in Cuba, El Salvador and Honduras, and capacity development in Colombia.
18. In 2014, special accounts continued to support initiatives such as aviation, the UNHRD, communications technology, the Global Vehicle Leasing Pool and logistics.

ANNEX V**OFFICE OF EVALUATION WORK PLAN 2015–2017****Introduction**

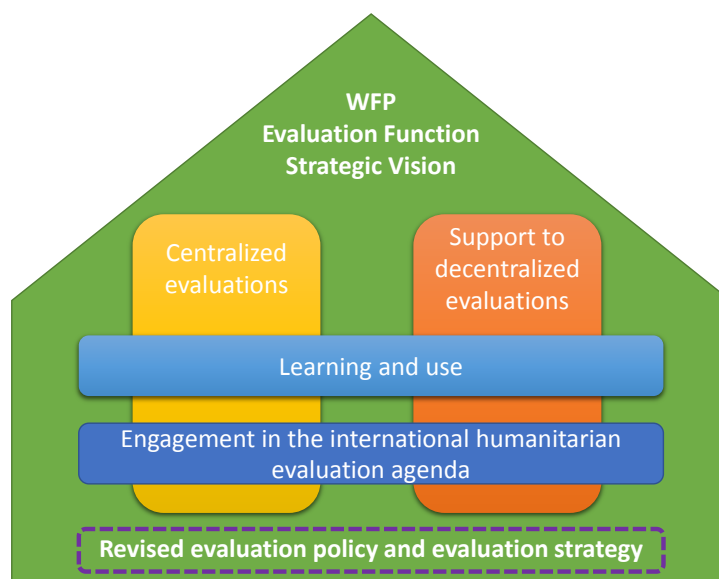
1. This annex describes the Office of Evaluation's (OEV) proposed programme of work for 2015–2017, following consultation with the Executive Board and senior management, and in line with the draft management response to the 2014 United Nations Evaluation Group-Development Assistance Committee (UNEG/DAC) peer review of WFP's evaluation function.
2. In addition to the core programme of central evaluations, the work plan contains several elements that respond to the agreed strategic shifts in OEV's role and responsibility for WFP's overall evaluation function, implied by the response to peer review recommendations. These include: a stronger policy, strategy and accountability framework for WFP's selected overall evaluation function, including decentralized evaluation; maintaining WFP's "premier league" central evaluation function as the main source of high-quality independent evaluation; engagement in the international evaluation system; and stronger use of evaluation in programme design.
3. The work plan summarized below is intended to complement and contribute to related ongoing developments in WFP's performance management system led by other divisions. These include:
 - an updated process for programme design review;
 - a new approach to strategic planning through country frameworks;
 - measures to strengthen monitoring and build a stronger evidence-base for evaluation; and
 - People Strategy initiatives to enhance capacities and skills in mission-critical functions, including monitoring and evaluation.

WORK PLAN SUMMARY

4. Illustrated in Figure A.V.1 and in line with resources allocated to it, over 2015–2017 OEV will:
 - i) develop, in 2015, a revised evaluation policy and an evaluation strategy in line with management's selected model for WFP's evaluation function, and establish appropriate information and reporting systems covering WFP's overall evaluation function;
 - ii) generate evidence for accountability and learning through continuation, at a slightly reduced level, of its programme of complex centralized evaluations. This is in line with peer review findings and recommendations that there is scope for OEV to reduce somewhat its number of evaluations in order to invest more in supporting learning from and use of evaluations;
 - iii) continue the temporary central evaluation series of single operation evaluations into 2016–2017, at coverage levels similar to those of 2014;
 - iv) facilitate the generation of evidence through decentralized evaluation at field level through:

- setting norms, standards and guidance;
 - provision of limited technical advice and training, consistent with the updated monitoring strategy and guidance for reviews led by the Performance Management and Monitoring Division (RMP);
 - quality assessment of completed decentralized evaluations;
- v) develop systems to enhance evaluation's contribution to WFP's knowledge and learning culture, and encourage use of evaluation in evidence-based policy and programme design and approval; and
- vi) engage with the international system for evaluation to contribute to and learn from international evaluation practice, particularly as it applies to evaluation in humanitarian settings.

Figure A.V.1: OEV's workstreams contributing to WFP's selected evaluation function



5. Resources will be allocated to ensure progress is made on all work-streams summarized above, while maintaining priority for OEV's primary function of generating evidence through centrally commissioned complex independent evaluations, OEV's core programme. The total resources available to OEV to deliver the entire work plan are USD 9.1 million. This accounts for 0.2 percent of WFP's total forecast contributions income. The total staff costs are USD 3.1 million; the overall non-staff resources available are USD 5.9 million, of which USD 3 million will be allocated to the core programme, funded from PSA, maintaining 2014 levels.
6. Alongside that core programme, USD 600,000 PSA has been allocated for investment to support development of the policy, enabling and reporting framework for the overall evaluation function, along with initial support elements for the decentralized evaluation function agreed in the peer review management response, concurrently with related corporate initiatives noted in paragraph 3. With this additional investment, OEV's total PSA budget for 2015 increases by 13 percent over 2014 to USD 6.1 million.

7. In addition, USD 2.6 million will be made available from the dedicated special account established in 2013, drawing on project resources for delivery of the single operations evaluation series, along with USD 360,000 from the REACH programme resources for a joint evaluation in 2015 led by OEV.

2015 DELIVERABLES AND 2016–2017 OUTLOOK

Policy and Strategy

8. The 2014 peer review recognized that WFP's 2008 evaluation policy "provided clearer safeguards for the independence of evaluation, better definition of the roles of OEV and various actors in evaluation, formalization of a balance of evaluation types, and the establishment of a programme-specialist evaluation skills mix in the OEV team". It also identified weaknesses with regard to the organization-wide evaluation function including the absence of a formal evaluation strategy to guide policy implementation across the entire function, including financial and human resources for evaluation, and insufficient clarity on terminology and coverage, and WFP's role in national evaluation capacity development. It recommended revision of the policy "to reflect a stronger role for evaluation in performance improvement, in line with the UNEG Norms and the new WFP Strategic Plan" and development of an evaluation strategy "setting out how WFP will develop evaluation capacity, resourcing, selection, coverage and utilization across the organization".
9. In agreement with the recommendation contained in the management response to the 2014 peer review, in 2015 OEV will lead the revision of WFP's evaluation policy, consistent with the selected model for WFP's evaluation function indicated by the management response. The 2015 policy will govern the WFP evaluation function and reflect WFP's commitment to accountability and learning, aligned with UNEG norms and standards. The policy will set WFP's evaluation function in the international and WFP context. Specifically it will:
- formalize the linkages between evaluation, monitoring, review and WFP's performance management system;
 - update and clarify the roles and responsibilities of the Board, corporate, regional and country level management, and OEV under an organizationally strengthened WFP;
 - reaffirm commitment to the principles and safeguards for governance and resourcing of independent evaluation; and
 - set expectations for evaluation coverage and use of evaluation evidence in WFP's policy and programme cycle.
10. Also in 2015, OEV will develop an evaluation strategy to serve as a bridge between the new policy and annual management plans. It will be distinct from but complementary to WFP's forthcoming updated monitoring strategy. The evaluation strategy will be the basis for policy implementation over the medium term, taking account of key elements of the evaluation policy concerning key roles and responsibilities, intended future capacity and resources for evaluation. Considering WFP's multiple priorities, risks and resource constraints, the strategy will adopt a phased approach to development of evaluation capacity, resourcing, coverage, types, selection and use, covering WFP's central and decentralized evaluation functions. In line with peer review recommendations, key performance indicators on WFP's overall evaluation function will be selected, to enable OEV to report annually to the Board to support its oversight of WFP's evaluation function.

11. The development of the new policy and accompanying strategy will apply lessons learned through previous evaluations on the quality of WFP policies and will follow a consultative process ensuring all relevant stakeholder groups are involved. It will build on the strengths of the 2008 policy, the findings and recommendations of the peer review and of the recent internal Business Process Review (BPR) assessment of field-level evaluation, and the forthcoming “proof of concept” review of the operations evaluations series launched in 2013. The draft evaluation policy will be presented for approval at EB.A/2015.

Centralized Evaluations

12. OEV’s centrally commissioned 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 two strands of OEV-led central evaluations, namely i) complex evaluations of policies, global strategies and programmes, humanitarian emergency (Level 3) responses, country portfolios, and the impact of WFP activities; and ii) single operations evaluations.
13. Table A.V.1 provides an overview of OEV’s central evaluation plan. Overall, a total of 13 complex evaluations will be underway in 2015, including 7 continued from 2014 and 6 new starts. While the total is the same as that planned for 2014, a slight reduction in new starts enables further development of the overall evaluation function and greater support for learning from evaluation, in line with the peer review recommendations. When syntheses and single operations evaluations are included, the overall number of central evaluations underway increases to 38. This is achieved by using different models of evaluation management including joint, inter-agency, outsourced and partnership-based, which can render efficiency gains. Wherever appropriate and feasible, opportunities for evaluations to be carried out jointly will be taken. Joint and inter-agency evaluations offer benefits in enhanced understanding between agencies and cost-efficiencies, though not in evaluation management time.
14. The complex evaluations planned for 2015 are largely confirmed, updated from previous years to maximize relevance to WFP’s policy and programming context, and take account of the observations of the peer review, notably regarding the coverage of emergency response operations, continuation of efforts to enhance learning by conducting evaluations in series and through synthesis reports and joint evaluations with other agencies where appropriate. The outlook plans for 2016 and 2017 will be further developed following design of the new Evaluation Strategy in 2015.
15. Included in the plan for complex evaluations is a new category of Humanitarian Emergency Level 3 Response evaluations. EMOPs below Level 3 will continue to be covered under the single operations evaluations series, while Level 3 responses will be covered by OEV’s core programme. Following recent embedding of inter-agency evaluation into the IASC humanitarian programme cycle requirements, a decision will be made on a case-by-case basis as to whether OEV will engage in an inter-agency evaluation or conduct a separate evaluation of WFP’s response. In 2015, the evaluation of WFP’s response to the Syrian crisis will be completed as a separate evaluation in collaboration with the IASC’s coordination through a shared context analysis, evaluation frameworks, dissemination and learning strategy. The evaluation of WFP’s Philippines and South Sudan Level 3 responses will be completed in 2015 by the inter-agency evaluation mechanism, ensuring evaluation coverage in an efficient and coordinated manner. The nature of the 2015 evaluation of the Central African Republic response will be determined in due course.

16. The system for evaluation of WFP's policies is set by the WFP policy formulation document agreed by the Board in 2011 (WFP/EB.A/2011/5-B). Application of this approach for all policies approved after 2011 requires evaluation four to six years after approval, to contribute evaluation evidence and learning into WFP's policy cycle. Consistent with this, and noting the Board's interest expressed during consultation in strengthening follow up, in 2015 an evaluation of the capacity development policy will commence, completing the follow up cycle from the 2008 evaluation. In addition, the evaluation of WFP's nutrition policy requested by the Board will be completed in 2015.¹ In 2016, evaluations of the humanitarian protection policy and the HIV/AIDS policy will begin. An evaluation of the safety nets update is indicated in the outlook for policy evaluations in 2017, to which others may be added depending on resources and priorities set by the evaluation strategy.
17. For policies approved more than six years ago, evaluation either of the policy itself, or of the theme addressed by the policy is considered in dialogue with WFP's Policy and Programme Division on the basis of continuing relevance to WFP's work, or potential to contribute to new policy development. Several such older policies relate to emergencies, and will be updated in the planned new emergency policy, to which the on-going preparedness and response enhancement programme (PREP) evaluation and the synthesis of the 2013–2015 series of strategic evaluations on emergency preparedness and response evaluation planned for completion in 2015, will contribute.
18. Strategic evaluations focus on strategies, systemic issues or operations with global or regional coverage. No new strategic evaluations will begin in 2015, but two global programme strategic evaluations started in 2014 will be completed – the PREP and the REACH initiative. Considering the presence of several global programmes concerning resilience, climate adaptation and risk capacity and the significance of resilience in the Strategic Plan, a strategic evaluation of resilience is included in the outlook for 2016. A series of evaluations covering the Strategic Plan (2014–2017) is planned to commence in 2016, for which an evaluability assessment will be completed in 2015.
19. Covering all WFP operations and activities over a 3–5 year period, country portfolio evaluations (CPEs) are an accountability instrument and learning tool to inform country strategy. Selection considers timing issues relevant for country office strategic and operational planning with respect to WFP Strategic Plan, UNDAF and other United Nations coordination processes, portfolio size and programming profile, regional balance and presence of recent or ongoing evaluation coverage. The pipeline of CPEs indicated for 2015 set out in the 2014–2016 work plan included United Republic of Tanzania, Central African Republic and Iraq. In 2015, the CPE of United Republic of Tanzania will be completed. In view of the current context in the Central African Republic, a Level 3 response evaluation may be more appropriate. Depending on the decision regarding Central African Republic, two or three additional CPEs will commence in 2015 to maintain the current level of around 4 CPEs annually (countries to be determined, though Iraq remains on the shortlist).² Looking forward, coverage and criteria beyond 2015 will be determined under a new evaluation strategy.³ Consideration will be given to the potential for adaptation of the regional portfolio evaluation concept to enhance small country office evaluation coverage in 2016.

¹ As noted in the 2014 work plan, the policy-evaluation cycle would normally indicate an evaluation of this 2012 policy between 2016 and 2018. While noting potential implications for evidence of results, the evaluation was requested by the Board, for 2015.

² See outlook for 2015–2016 in OEV work plan 2014.

³ Consistent with the 2014 OEV work plan.

20. The 2008 evaluation policy provision for operations evaluations will continue to be progressively met through continuation to 2016–2017 of the centrally managed temporary series of single operations evaluations. In 2015, 7 operations evaluations will be completed, and a further 15 begun, and the outlook for 2016 proposes a similar coverage level. The continuation and proposed coverage level:
- achieves a better fit with the evaluability profile of WFP’s operations/programme of work;
 - reduces the global annual cost burden of the series, appropriate in the current resource environment, and
 - enables continuity of coverage while the strengthened decentralized evaluation function envisaged by management is developed over the duration of this plan period.
21. The results of the forthcoming 2014 “proof-of-concept” review of the operations evaluations series will further shape the outlook for the years following 2015, to ensure best fit with WFP’s decentralized operating model under Fit for Purpose, its evolving performance management and project cycle management systems, and the revised monitoring, review and evaluation strategies. Recalling that single operations evaluations are published but not presented to the Board, a synthesis of completed operations evaluations will be prepared for the Board each year.
22. In 2015 a new multi-country series of impact evaluations is planned to start, covering moderate acute malnutrition activities. Building on OEV’s previous experience with three series of impact evaluations,⁴ OEV is exploring a strategic global partnership with the International Initiative for Impact Evaluation (3ie) for this series and others in the future.⁵ This would enable WFP to increase coverage by partnering with additional specialized expertise for the conduct and management of credible, quality impact evaluations, meeting the particular methodological challenges of humanitarian contexts and of this topic in particular (consistent with the evaluability assessment conducted in 2014). Continuing the series approach with a synthesis will deliver efficiencies in the evaluation process and enable a “double-win” of individual evaluations of high utility at country level alongside a synthesis to identify factors that are country-specific and those that apply across different contexts.

Strengthening Decentralized Evaluation

23. The peer review found that, in contrast to centralized evaluation, the development of decentralized evaluation – evaluations not conducted by OEV – has been neglected. In line with peer review recommendations, there has been extensive consideration of the appropriate model by senior management and the Board. Given the resourcing environment and the high priority accorded to strengthening monitoring while maintaining WFP’s high-performing central evaluation function, a phased approach to development of a demand-led decentralized function has been selected based on a modified version of the peer review’s model 2 – Centralized Evaluation plus Demand-Led Decentralized Evaluation. Over the life of this Management Plan, the enabling framework for a strengthened decentralized evaluation function will be established, in line with the Strategic Plan and Fit for Purpose intentions for a field-based evaluation function.
24. While it is not possible to immediately implement the peer review’s model 2 full features of regional evaluation officers or augmented OEV capacity to provide support, some additional resourcing has been allocated to OEV to move forward the essential enabling

⁴ On school feeding, food assistance in protracted refugee situations and food for assets.

⁵ Therefore, these do not appear in Table A.V.1.

framework in 2015, in close coordination with the development and roll-out of WFP's monitoring and review strategy. Progress on both will be reviewed in 2016 to determine the next phase in development of the decentralized evaluation function in time for the 2017 Management Plan, notably concerning evaluation capacity and resourcing needs at regional level.

TABLE A.V.1: CENTRAL EVALUATION PLAN 2015 AND OUTLOOK 2016–2017

Type	2015 (Board session)	2016	2017
Policy	<i>Continued from 2014:</i> <ul style="list-style-type: none"> Nutrition (2/15) <i>New starts:</i> <ul style="list-style-type: none"> Capacity development 	<i>Continued from 2015:</i> <ul style="list-style-type: none"> Capacity development <i>New starts:</i> <ul style="list-style-type: none"> Humanitarian Protection HIV/AIDS 	<i>Continued from 2016:</i> <i>New starts:</i> <ul style="list-style-type: none"> Safety nets update Tbc
Strategic	<i>Continued from 2014:</i> <ul style="list-style-type: none"> PREP (A/15) REACH (joint) 	<i>New Starts:</i> <ul style="list-style-type: none"> Resilience Evaluation of the Strategic Plan 2014–2017 	<i>Continued from 2016:</i> <ul style="list-style-type: none"> Evaluation of the Strategic Plan 2014–2017
Country portfolio	<i>Continued from 2014:</i> United Republic of Tanzania (2/15) <i>New starts:</i> <ul style="list-style-type: none"> Iraq⁶ (tbc) CPE 2 (tbd) CPE 3 (tbd) 	<i>Continued from 2015:</i> <ul style="list-style-type: none"> CPE 2 (tbd) CPE 3 (tbd) <i>New starts: To be determined in line with evaluation strategy</i>	<i>To be determined in line with evaluation strategy</i>
Humanitarian emergency Level 3 response	<i>Continued from 2014:</i> <ul style="list-style-type: none"> WFP's Syrian Crisis Response; Philippines (joint inter-agency) South Sudan (joint inter-agency) <i>New starts:</i> <ul style="list-style-type: none"> Central African Republic (tbd WFP or joint inter-agency) Iraq/other⁷ (tbd) 	<i>Tbd by context</i>	<i>Tbd by context</i>
Single operations (excluding Level 3)	<i>Continued from 2014:</i> 7 <i>New starts:</i> 15	<i>New starts:</i> 15	<i>Tbc by progress review of decentralized evaluation function</i>
Evaluation syntheses	<ul style="list-style-type: none"> Annual Evaluation Report 2014 (A/15) Single-operation evaluations Synthesis 2014/15 Strategic evaluation theme synthesis: Emergency preparedness and response (2/15) 	<ul style="list-style-type: none"> Annual Evaluation Report 2015 (A/16) Single-operation evaluations 2015/16 Strategic thematic synthesis 	<ul style="list-style-type: none"> Annual Evaluation Report 2016 (A/17) Single-operation evaluations 2016/17

25. Specifically in 2015, OEV will establish:

- norms and standards for decentralized evaluation, to complement those for Monitoring and Review, and provide decision-support to managers on whether and when to plan for and conduct review or evaluation;

⁶ Subject to context, may change to Humanitarian Emergency Level 3 category.

⁷ To be determined by context and IASC decisions.

- training inputs to existing WFP learning platforms;
 - limited technical advice through guidance on evaluation approaches, methods and process, consistent with maintenance of OEV's independence;
 - a post-hoc quality assessment system for completed evaluation reports; and
 - establish Key Performance Indicator (KPI) and reporting systems for the decentralized evaluation function linked with Monitoring and Evaluation (M&E) plans under WFP's revised programme design requirements.
26. The outlook beyond 2016 will be further developed when capacity and resourcing for decentralized evaluation at field level has been clarified, through the progress review noted in paragraph 23.

Promoting Learning and Use of Evaluation

27. In addition to their accountability function, evaluations also should stimulate learning to inform policy, strategic and operational decision-making. The 2014 peer review of WFP's evaluation function found that although the independence and credibility of WFP's central evaluations are well developed, improvements in evaluation use could be made to enhance the impact of evaluations on WFP's organizational performance. The peer review commended OEV's recent efforts to promote learning within the evaluation process and dissemination of evaluation findings, but proposed this be further prioritized, if necessary with some adjustments to evaluation coverage. While recognizing the limitations in the absence of a corporate knowledge management function, the peer review recommended OEV strengthen its inputs to WFP's revision of project design and approval processes to encourage the use of evaluation evidence and improve arrangements for evaluation within projects.
28. Starting in 2015, and as part of the new evaluation strategy, OEV will build on its recent efforts and further develop its approach to learning and use in line with the recommendations, in order to enhance the contribution of evaluation to improving WFP's performance, under three main components:
- i) enhancing learning from evaluation processes and the use of evaluation evidence for programme, policy, planning and implementation, for example by strengthening guidance for stimulating learning in evaluation processes, and engagement with WFP's revised project review process;
 - ii) augmenting the suite of communication products from evaluations, responsive to user needs, such as evaluation syntheses, Top 10 Lessons, evaluation briefs and evaluability assessments; and
 - iii) developing and maintaining information systems that ensure evaluation information is archived and readily available to stakeholders, for example developing a knowledge base of evaluation findings, conclusions and recommendations and an information system for all WFP evaluations including decentralized evaluations.

International Evaluation System Engagement

29. As the world's largest humanitarian agency, WFP has a responsibility to seek to improve and model accountability and learning. Recent years have seen intensified international debate on the quality and use of evaluation evidence for improved performance in humanitarian action. The forthcoming year of evaluation in 2015 and the World Humanitarian Summit in 2016 offer stimulus and opportunity for further advancement and embedding of good practice in international norms and standards as well as in WFP's forthcoming evaluation strategy.
30. Through increased inter-agency collaboration and strategic partnerships over 2015–2017 with United Nations system-wide evaluation networks, UNEG, the IASC's humanitarian programme guidance evaluation arrangement and other relevant networks, OEV will contribute to the intended overall outcome of increased evaluation coverage of humanitarian action, with appropriate standards, methods and guidance suitable to context. Specifically, in 2015, OEV will:
- continue to participate as a member of the Inter-Agency Humanitarian Evaluation Steering Group engaging in selected evaluations, lesson-learning under the IASC humanitarian programme cycle of the Transformative Agenda, and strengthening evaluation practice for accountability to affected populations;
 - strengthen engagement on humanitarian evaluation in UNEG and other international professional networks⁸ during the 2015 International Year of Evaluation, and the lead up to the 2016 World Humanitarian Summit;
 - elaborate OEV and WFP's role in the recently approved policy for system-wide evaluations under the Quadrennial Comprehensive Policy Review (QCPR), in line with the new evaluation policy and strategy;
 - build a strategic partnership with the 3ie under its thematic window on humanitarian evaluation to increase coverage of WFP operations by rigorous impact evaluation; and
 - enhance collaboration among evaluation offices of the Rome-based agencies, as envisaged under the "joint statement of intent" agreed in 2014.

⁸ Such as Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP), on which OEV serves as a steering group member; impact evaluation networks, such as the Network of Networks for Impact Evaluation; and professional evaluation associations, such as the American and European evaluation associations.

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 indicated in terms of money or other unit of measurement.

Annual Performance Report

The main accountability and learning tool for WFP and a primary oversight mechanism for the Board and donors. The APR reflects WFP's results-based management practices and emphasizes the results chain of inputs, outputs, outcomes, processes, challenges and learning. It draws on WFP's accounting and reporting systems, and on consultation with divisions, technical units, regional bureaux, country offices and partners.

Appropriation

The amount approved by the Board for purposes specified in the PSA budget 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

A targeted person provided with WFP food assistance under at least one WFP intervention at any time during a given reporting period.

Board

The Executive Board of WFP and its predecessors.

Capital Budget Facility

A revolving fund to enable 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.

Critical corporate initiatives

Non-recurring investments funded by allocations from the PSA Equalization Account, used to continue Fit for Purpose and deliver value for money.

Directed multilateral contribution

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

Direct support cost

A cost that can be directly linked with the provision of support to an operation and that would not be incurred should that activity cease.

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 these Financial Regulations.

Full-cost recovery

The recovery of operational costs, direct support costs and indirect support costs in full.

General Fund

The accounting entity established for recording, under separate accounts, indirect support cost recoveries, miscellaneous income, operational reserve and contributions received that are not designated to a specific programme category, project or bilateral project.

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 reducing the time required to deliver food to beneficiaries.

Indirect support costs

Costs that support the execution of projects and activities but that cannot be directly linked to their implementation.

Institutional strengthening activities

Corporate trust fund activities for innovation and changes to operations and processes; multilateral allocations are managed by the Strategic Resources Allocation Committee (SRAC) and approved by the Executive Director.

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 country programme or WFP activities for which the contribution will be used and how it will be used, or a contribution made in response to a broad-based appeal made for which WFP determines, within the scope of the broad-based appeal, the country 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

Any costs of WFP projects and activities, other than direct support costs or indirect support costs.

Operational requirements

All direct operational needs and direct support costs related to approved projects and their logical extensions.

Programme category

A classification of WFP activities as established in accordance with the General Rules.

Programme of work

An appeal for resources based on needs assessed in collaboration with governments and other partners. The programme of work includes operational requirements and ISC.

Programme Support and Administrative budget

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

Project

A separately identified undertaking within a programme category.

Provisional prioritized plan of work

Sets out the utilization of anticipated funding on the basis of project funding forecasts.

Ration

A ration is the food, 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.

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 reallocation

The budget allocations resulting from realignment of the PSA budget to fund corporate priorities, deliver value for money and support recurring medium-term investments; it is funded by savings generated by reducing the PSA budget ceiling for offices.

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.

Value for money

WFP defines value for money as “getting the best results for our beneficiaries by wisely using our resources” and seeks to achieve the optimal balance between economy, efficiency and effectiveness.

WFP budget

The budget component of the Management Plan, approved each year indicating estimated resources and expenditures for programmes, projects and activities, including a Programme Support and Administrative budget.

Working Capital Financing Facility

An internal advance financing mechanism whose main objectives are to: i) maximize the utilization of project resources; and ii) improve the timely availability of food. The WCFF allows projects to receive advance funding pending confirmation of forecast contributions, within established risk-management parameters.

ACRONYMS USED IN THE DOCUMENT

3ie	International Initiative for Impact Evaluation
AED	Assistant Executive Director
APR	Annual Performance Report
ASG	Assistant Secretary-General
AU	African Union
C&V	cash and vouchers
CBF	Capital Budgeting Facility
CD&A	capacity development and augmentation
CFO	Chief Financial Officer
CFS	Committee on World Food Security
COMET	country office monitoring and evaluation tool
COO	Chief Operating Officer
COPrOM	Country Office Presence and Operating Model Review
CP	country programme
CPE	country portfolio evaluation
DED	Deputy Executive Director
DEV	development project
DOC	direct operational costs
DRC	Democratic Republic of the Congo
DSC	direct support costs
ED	Executive Director
EMOP	emergency operation
FAO	Food and Agriculture Organization of the United Nations
FFA	food assistance for assets
FFT	food assistance for training
FPF	Forward Purchase Facility
GVLVLP	Global Vehicle Leasing Programme
HQ	WFP Headquarters
IASC	Inter-Agency Standing Committee
IDP	internally displaced person
IRA	Immediate Response Account
ISC	indirect support costs
IT	information technology
LESS	Logistics Execution Support System
LTSH	landside transport, storage and handling

MRD	Management Result Dimension
MRF	Management Results Framework
NGO	non-governmental organization
OCHA	Office for the Coordination of Humanitarian Affairs
ODOC	other direct operational costs
OECD/ DAC	Development Assistance Committee of the Organisation for Economic Co-operation and Development
OEV	Office of Evaluation
OMB	Bangkok Regional Bureau (Asia)
OMC	Cairo Regional Bureau (Middle East, North Africa, Eastern Europe and Central Asia)
OMD	Dakar Regional Bureau (West Africa)
OMJ	Johannesburg Regional Bureau (Southern Africa)
OMN	Nairobi Regional Bureau (East and Central Africa)
OMP	Panama Regional Bureau (Latin America and the Caribbean)
OS	Operations Services Department
P4P	Purchase for Progress
PREP	preparedness and response enhancement programme
PRRO	protracted relief and recovery operation
PSA	Programme Support and Administrative (PSA) budget
R4	Rural Resilience Initiative
REACH	United Nations Renewed Efforts Against Child Hunger and Undernutrition
SO	special operation
SRAC	Strategic Resource Allocation Committee
SRF	Strategic Results Framework
SUN	Scaling Up Nutrition (framework)
TB	tuberculosis
UNDAF	United Nations Development Assistance Framework
UNDSS	United Nations Department of Safety and Security
UNEG/ DAC	United Nations Evaluation Group-Development Assistance Committee
UNHAS	United Nations Humanitarian Air Service
UNHRD	United Nations Humanitarian Response Depot
UNICEF	United Nations Children's Fund
UN SWAP	United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women