



World Food Programme

SAVING LIVES
CHANGING LIVES

WFP EVALUATION

SUMMARY OF EVIDENCE

WFP's budget revision process

Contextual changes in WFP's operational environment, notably at country level, may call for CSPs, ICSPs, T-ICSPs and accompanying Country Portfolio Budgets to be reviewed in course, constitutes the foundation for budget revisions. Generally, there are two main categories of revisions to a CSP: a fundamental change or a non-fundamental budget revision¹.

- Fundamental changes relate to a shift in WFP's role or strategic focus in a country and are defined as an addition and/or deletion of one or more WFP CSP outcomes. Fundamental changes related to 'root causes' or 'resilience building' outcomes require Executive Board approval, irrespective of the budgetary change involved²; and those related to 'crisis response' outcomes or 'service provision' activities do not require Executive Board approval and are subject to the Delegations of Authority.
- Non-fundamental changes relate to budget increases and decreases for existing strategic outcomes, the introduction or deletion of a new activity (or modality), or budget adjustments between years. Such revisions are governed by the Delegations of Authority.

In CSP evaluations analysed as part of this summary (completed between 2018-2023), a total of 78 budget revisions were processed for 18 country offices over the period 2018-2022³.

Commissioned by the WFP Office of Evaluation

7 KEY MESSAGES

1 Budget revision processes can be time consuming and can affect WFP's ability to respond in a timely manner. Budget revisions may require considerable time and human resource investments, with some evaluations reporting a high number of steps involved in processing revisions. The time required for approvals can represent a disincentive for country offices (COs) to embark on a budget revision. They also represent a coordination challenge as budget revision timescales are hard to synchronize with other CO commitments. This challenge is compounded when COs are working under substantial pressure, such as when scaling up an emergency response or responding to a crisis. In addition, the level of effort required to process revisions acts as a disincentive as it diverts CO capacity away from other evolving needs and priorities

2 Delegations of Authority (DoA) appears to be the primary determinant of the time taken to approve a budget revision. Applicable DoA procedures depend firstly on the value of the US dollar, or percentage value with respect to the total CSP value, of the requested revision. They also depend on the nature of the requested revision (whether fundamental or non-fundamental), and on whether the focus area relates to crisis response, resilience building or root causes. Lower amount budget revisions, non-fundamental changes and crisis responses that are subject to delegated approvals (e.g. to Country Directors), tend to be processed faster; whereas approval for adding or removing one or more strategic outcomes in the resilience and root causes focus areas, and for high volumes of funding, requiring Executive Board approval, entail further coordination and take longer. Evaluations note that the rules governing the DoA could be reconsidered with a view to simplifying the budget revision process.

3 Budget revisions requiring higher-level approvals are associated with significant workload for CO staff. The process can consume staff time and energy at the cost of other activities and leads to COs circumventing regular procedures and opting for creative workarounds to safeguard their response capacities. The level of effort involved in processing revisions is noted as a disincentive for undertaking them.

4 The demanding nature of the budget revision process affects the timing emergency responses where CSPs did not have a crisis response focus area or the required activity in the CSP. In these instances, the budget revision required to introduce the activities delayed a programmatic response. In contrast, other evaluations note that despite the considerable effort mobilizing CO staff to process budget revisions, these did not generate significant delays in the provisions of assistance or place a burden on CO capacity. A commonly cited recommendation is to always ensure there is at least a placeholder for crisis response that can be activated at any moment when shocks occur.

5 Overall, budget revisions are reported to offer an effective tool for programming adaptation. The budget revision approach introduced with CSPs provided WFP with a mechanism that allows CSPs to be flexible and adaptable to changes in operating contexts. Using budget revisions, WFP has been able to adjust its programming and make strategic shifts and respond to changes and expansions of needs in different countries. Evaluations also note improvements in practices for emergency-related budget revisions over time, with WFP taking an active approach in introducing new tools to

enhance timeliness of budget revision processes. This overall positive finding is corroborated by the fact that, between 2018 and 2021, 332 budget revisions were processed for 87 COs, averaging little under one revision per year per CO.

6 In absence of proactive communication efforts, the visibility of strategic changes introduced by budget revisions to CSPs is reduced for non-WFP country stakeholders due to the internal nature of the process. In contexts where the environment and needs continuously and/or drastically change, CSPs go through a series of consecutive programmatic and budget revisions. These revisions may gradually alter the strategic positioning of WFP or its way of operating, away from what was originally intended and communicated to country stakeholders.

7 Evaluations recommendations call for simplified budget revision procedures to enhance efficiency and reduce transaction costs. They advocate for more flexible, lighter and tailored approaches to budget revisions, and increased delegation of authority, especially when operating in crisis contexts.

BREADTH OF EVIDENCE

This summary of evaluation evidence brings together findings from 21 evaluations commissioned by WFP, covering the period 2018-2023. It offers lessons on WFP's Country Strategic Plan budget revisions.

The summary covers WFP budget revisions processes in 18 different countries. Of the 21 evaluations, 18 are of CSP evaluations, one strategic, one policy and one corporate emergency response. All were rated satisfactory or above by an external post-hoc quality assessment.

This summary applied the approach and methods set out in OEV's Summary of Evaluation Evidence Guidance. The following steps were applied:

- A universe of 21 WFP-commissioned independent evaluations were reviewed for inclusion of evidence on budget revisions.

- An *analytical framework* was developed, which captured the main elements to be used for a systematic extraction of evidence from the evaluation reports
- *Systematic data extraction* was applied to the component evaluations, using the analytical framework.
- *Analysis against the analytical framework* was conducted, calibrating findings to the strength of the evidence.
- Following a *comments process*, the draft text of the SEE was finalised in July 2023.

The designations employed and the presentation of material in the map does not imply the expression of any opinion whatsoever of WFP concerning the legal or constitutional status of any country, territory or sea area, or concerning the delimitation of frontiers.








- [Evaluation of WFP's Policy on CSPs](#)
- [Evaluation of the WFP Response to the COVID-19 Pandemic](#)
- [WFP's Capacity to Respond to Emergencies](#)
- [Evaluation of Lebanon WFP Country Strategic Plan 2018-2021](#)
- [Evaluation of Bangladesh WFP Country Strategic Plan 2016-2019](#)
- [Evaluation of South Sudan WFP Interim Country Strategic Plan 2018-2021](#)
- [Evaluation of Sudan WFP Country Strategic Plan 2019-2022](#)
- [Evaluation of Nigeria WFP Country Strategic Plan 2019-2022](#)
- [Evaluation of The Gambia WFP Country Strategic Plan 2019-2021](#)
- [Evaluation of Cameroon WFP Country Strategic Plan 2018-2020](#)
- [Evaluation of Democratic Republic of the Congo Interim Country Strategic Plan 2018-2020](#)
- [Evaluation of Jordan WFP Country Strategic Plan 2020-2022](#)
- [Evaluation of Mauritania WFP Country Strategic Plan 2019-2023](#)
- [Evaluation of Lao People's Democratic Republic WFP Country Strategic Plan 2017-2021](#)
- [Évaluation du Plan Stratégique Pays provisoire du PAM en République centrafricaine 2018-2022](#)
- [Evaluation of the Kyrgyz Republic WFP Country Strategic Plan 2018-2022](#)
- [Evaluation of State of Palestine WFP Country Strategic Plan 2018-2022](#)
- [Evaluation of Mozambique WFP Country Strategic Plan 2017-2021](#)
- [Evaluation of Zimbabwe WFP Country Strategic Plan 2017-2020](#)
- [Evaluation of Burkina Faso WFP Country Strategic Plan 2019-2023](#)
- [Evaluation of Zambia Country Strategic Plan 2019-2023](#)

ENDNOTES

1 WFP Programme Guidance Manual, CSP Revision.
2 Exceptions includes CSP Outcomes that are fully funded by a host country that chooses not to submit the addition of CSP Outcomes to the Executive Board for approval. Instead, these can be approved by the Country Director, Regional Director, or the Executive Director, depending on budgetary thresholds.

3 Country Strategic Plans analysed as part of the Evaluation of WFP's Policy on CSPs, Evaluation of the WFP Response to the COVID-19 Pandemic and WFP's Capacity to Respond to Emergencies are not included in this count.

WFP EVALUATION

-  wfp.org/independent-evaluation
-  wfp.evaluation@wfp.org
-  @WFP_Evaluation
-  Via Cesare Giulio Viola 68/70, 00148 Rome, Italy
-  T +39 06 65131