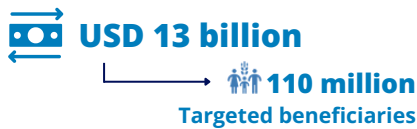
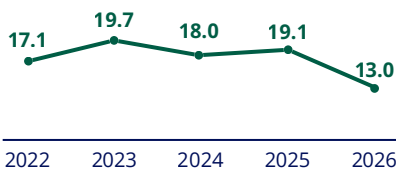


CONTEXT

Operational Requirements



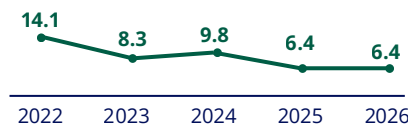
The Operational Requirements reflect the needs expressed in the country strategic plans. The declining level is due to stronger prioritization and foreseen operational and resource constraints



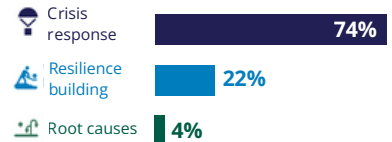
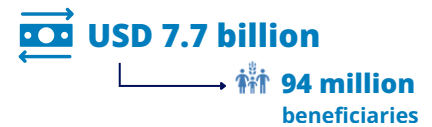
Contribution Forecast



- ✓ WFP is actively implementing innovative strategies to diversify funding, including the classification of vertical funds as non traditional donors
- ✓ IRA resourcing target level USD 400M



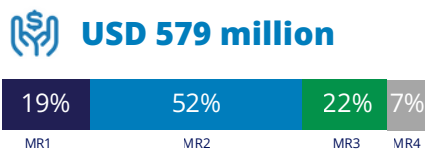
Provisional Implementation Plan



The provision implementation plan is aligned to projected resources from contributions, carry-over balances and other revenue

PROGRAMME SUPPORT AND BUSINESS OPERATIONS

Baseline budget by Management Results (MRs)



- Strategic direction and management
- Efficient, effective and evidence-based business services
- Influential advocacy and communications for effective resource mobilization
- Robust governance and independent oversight

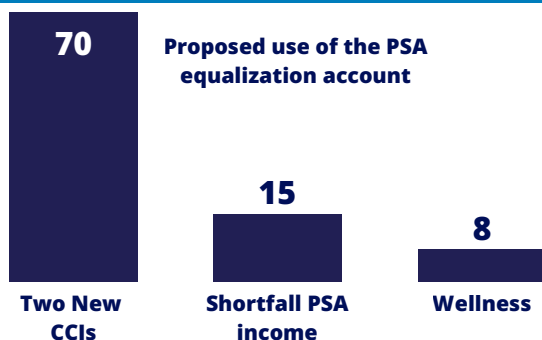
PSA budget and Indirect Support cost



- ✓ 21% lower than 2025 approved PSA
- ✓ To support the implementation of USD 7.7 billion
- ✓ ISC standard rate **6.5%** with exceptions of **4%** as previously approved by the board

Proposed changes to Financial Regulations

- ✓ Consolidate budgetary policy
- ✓ Reduce ambiguity and resolve inconsistencies by harmonizing conflicting financial regulations
- ✓ Strengthen budgetary governance
- ✓ To enhance WFP's agility in responding to change

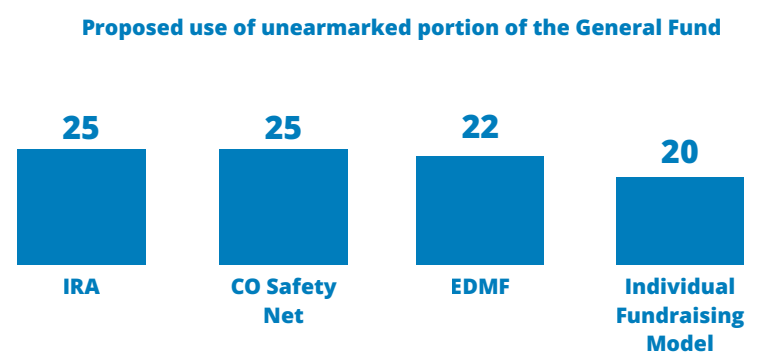
Proposed use of PSA Equalization Account and unearmarked General Fund
figures in USD million

Implementation of global shared services strategy (USD 10 million)

WFP digital business transformation plan (USD 60 million)

To cover the shortfall between ISC income expected at USD 365 million (based on USD 6.4 billion contribution revenue) and PSA at USD 380 million

For services that are essential to the wellbeing of WFP employees



To enable WFP to respond to emergencies in a timely manner

To support Country Offices in adapting to reduced funding levels

To further enhance resource mobilization with emerging donors particularly national governments

To continue diversifying WFP's income streams by expanding into new markets and new channels

Workforce Management - No allocation required

Repurposing USD 97.5 million previously allocated to the Employee Benefits Fund (140% current funding ratio) to cover downsizing costs and ensure that WFP's workforce remains aligned with both the operational implementation plan and the level of contributions.