## **IRA Eligible Activities and Procedures**

Usage of the IRA is directly linked to saving lives in the prevailing operating context and in any anticipatory or response activities where there is an imminent threat to human lives or livelihoods, with a focus on famine-like conditions and International Food Security Phase Classification 4-5 or equivalent food insecurity. WFP's mandated common services that are necessary to enable these and other life-saving activities are also permissible. Per historical data, activities receiving allocations from the IRA are primarily for urgent operational readiness to specific risks, the scale-up of food and cash-based transfers, and early actions (such as immediate local/regional procurement) taken to prevent life-threatening pipeline breaks due to environmental factors.

In the absence of forecasted contributions countries identified in the Corporate Alert System (CAS)<sup>1</sup> under any of WFP's emergency response phases per the Emergency Activation Protocol are eligible to apply for funds from the IRA for life-saving activities. IRA allocations may also be made to countries which are not in an active emergency phase or identified in the CAS following discussion between the Regional Director and Director of Emergencies.

A more extrapolated set of examples of eligible activities include:

- In-kind (food) and cash-based assistance, with a focus on IPC4/5
- Preparedness activities to ensure operational readiness for forecasted shocks/threats
- Early Actions in terms of assistance to prior to specific, predictable, and impending crises
- Anticipatory Actions; as the last source of immediately available funding for life-saving anticipatory actions once the pre-defined trigger for a crisis (ex. drought) has been met
- Mandated service provision (SDG17), noting resource mobilization is a UN Country Team responsibility and the IRA does not replace these common efforts
- National emergency food/cash programmes, for example to deliver 'top-ups' to national emergency response efforts as well as technical assistance
- Health emergencies, for example to augment and safeguard safe programme delivery platforms.

The process of allocating funds from the IRA is simplified as below:

- Every IRA request begins with identification of a life-threatening change to the prevailing context on the ground via an early warning, a sudden-onset shock, or scale-up of needs.
- Country Offices submit a request, after confirming that no (or insufficient) resources are immediately available to prepare or respond to the specific risk or shock within the existing budget, as confirmed or indicated by donors, and that the circumstances are urgent with no alternative to immediate action.
- Depending on the amount requested, WFP's Regional Bureau or Headquarters will complete a technical validation to assure the request adheres to the IRA eligibility criteria.
- A WFP manager (Country Director, Regional Director, Director of Emergencies, Corporate Response Director, or Deputy Executive Director) will approve the request, per internal delegations of authority, and assume responsibility to utilize the funds for the purpose(s) requested. The entire validation and approval process is targeted for completion within 48 hours.

<sup>&</sup>lt;sup>1</sup> The CAS is a dynamic tool WFP utilizes to regularly analyse the status of WFP operations and identify countries and regions of highest concern. The CAS uses quantitative and qualitative data and analysis to assist WFP leadership in prioritizing corporate support and resource mobilization to countries that need it most.

- The funds are programmed from the IRA to the Country Office to immediately commit and initiate activities to prepare or respond while additional funding is sought via donor appeals.
- The expenditure against the IRA balance is monitored; any excess will be revolved into the IRA to assure resources for the next request. In the meantime, donor funds received which are eligible to revolve the allocation move back into the IRA, unless doing so is a threat to lives. At the end of a CSP, any outstanding IRA allocations which cannot be revolved are converted to grants.