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POLICY ISSUES

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UPDATE ON THE IMPLEMENTATION OF THE QUADRENNIAL COMPREHENSIVE POLICY REVIEW

* In accordance with the Executive Board's decisions on governance, approved at the Annual and Third Regular Sessions, 2000, items for information should not be discussed unless a Board member specifically requests it, well in advance of the meeting, and the Chair accepts the request on the grounds that it is a proper use of the Board's time.

Executive Board documents are available on WFP's Website (<http://executiveboard.wfp.org>).

NOTE TO THE EXECUTIVE BOARD

This document is submitted to the Executive Board for information.

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.

Deputy Executive Director and Chief Operating Officer: Mr A. Abdulla tel.: 066513-2401

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Should you have any questions regarding availability of documentation for the Executive Board, please contact the Conference Servicing Unit (tel.: 066513-2645).

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EXECUTIVE SUMMARY

The quadrennial comprehensive policy review of operational activities for development of the United Nations system is a resolution¹ adopted by the General Assembly every four years to determine how effectively the United Nations development system is operating to support programme countries in their development efforts. It establishes system-wide policy orientation for development cooperation and country-level implementation modalities in line with the evolving context of international development cooperation. The current quadrennial comprehensive policy review covers the period 2013–2016.

The General Assembly uses this tool to assess the effectiveness, efficiency, coherence and impact of the United Nations development system's support to developing countries in pursuing their priorities and meeting their development needs.

The General Assembly and the Economic and Social Council of the United Nations, at its annual Operational Activities Segment, review system-wide implementation of the quadrennial comprehensive policy review and make amendments or issue new decisions; these decisions are binding for WFP.

This document provides an update on actions taken by WFP in relation to each decision that applies to United Nations funds and programmes, and a schedule for future implementation. It focuses on the decisions that require Executive Board attention and/or are gender related.

¹ A/RES/67/226

INTRODUCTION

1. The WFP Secretariat provided an update to the Board on implementation of the quadrennial comprehensive policy review (QCPR) at its First Regular Session in 2014,² focusing on QCPR decisions that required Board attention. This document provides a second update.
2. United Nations system-wide implementation of the QCPR is reviewed by the Economic and Social Council of the United Nations (ECOSOC) and the General Assembly, which can amend or introduce new decisions. Recent decisions relevant to WFP are reflected in this update.
3. Table 1 provides an overview of Board engagement in the QCPR by year. Table 2 includes language pertaining to relevant QCPR decisions and details the action being taken by the Secretariat.
4. Table 3 is new and provides an update on the implementation of gender-related actions as requested by the Board at its First Regular Session in 2014 under agenda item 11.
5. Information on the overall implementation of the QCPR has been included in the Annual Performance Report (APR) since 2014 in compliance with the decisions of ECOSOC³ and the Council of the Food and Agriculture Organization of the United Nations (FAO).⁴
6. The next QCPR (2017–2020) will reflect the outcomes of the Post-2015 Development Agenda, which will be adopted by the General Assembly in September 2015.
7. As part of the preparations for the next QCPR, a 2014 ECOSOC resolution⁵ calls for dialogue with Member States and relevant stakeholders on the long-term positioning of the United Nations development system, including its governance arrangements. Updates will be provided to the ECOSOC Operational Activities Segment in 2015 and 2016.
8. The WFP Secretariat will keep the Board informed through a subsequent update on QCPR implementation at the First Regular Session in 2016. Additional updates may be provided to the Executive Board Bureau in 2015 and 2016.

² WFP/EB.1/2014/11-A/Rev.1

³ E/RES/2013/5

⁴ CL 148/LIM/6

⁵ E/RES/2014/14

**TABLE 1: OVERVIEW OF EXECUTIVE BOARD ENGAGEMENT IN THE QCPR
(AS OF 14 NOVEMBER 2014)**

Item	Decision	Reference	2013	2014	2015
Decisions originating from the QCPR					
1	Broadening of the donor base	QCPR paragraph 35; ECOSOC 2014 paragraph 14	WFP's Private-Sector Partnerships and Fundraising Strategy (2013–2017) was approved by the Board at its Annual Session.	The Executive Director provided an update in her opening remarks at the First Regular Session. WFP's Corporate Partnership Strategy (2014–2017) was approved by the Board at its Annual Session. The Executive Director provided an update when presenting the APR to the Board at its Annual Session. The 2013 APR, which included information on this issue, was approved by the Board at its Annual Session.	An update will be included in the APR to be submitted for approval at the Annual Session.
2	Critical mass	QCPR paragraph 39; ECOSOC 2013 paragraph 15; ECOSOC 2014 paragraph 15; General Assembly 2013 ⁶ paragraph 5		As part of the indirect support cost (ISC) review, an informal consultation was held on core resources, including critical mass of core resources. The outcome was included in the document "Method for Determining the ISC Rate for WFP", which was approved by the Board at its Second Regular Session.	
3	Structured dialogues on how to finance development results	QCPR paragraph 46; ECOSOC 2013 paragraph 13; ECOSOC 2014 paragraph 17	Preparation of the Management Plan involved informal consultations on financing for results; the Management Plan was approved by the Board at its Second Regular Session.	Preparation of the Management Plan involved informal consultations on financing for results; the Management Plan was approved by the Board at its Second Regular Session.	Preparation of the Management Plan will involve informal consultations on financing for results; the Management Plan will be submitted for approval at the Board's Second Regular Session.

⁶ A/RES/68/229

**TABLE 1: OVERVIEW OF EXECUTIVE BOARD ENGAGEMENT IN THE QCPR
(AS OF 14 NOVEMBER 2014)**

Item	Decision	Reference	2013	2014	2015
4	Adoption of full-cost recovery frameworks	QCPR paragraph 53; ECOSOC 2013 paragraph 16		WFP is already compliant. The policy was confirmed during consultations on the ISC rate and reflected in the document "Method for Determining the ISC Rate for WFP", which was approved by the Board at its Second Regular Session.	
5	Simplification of programming instruments	QCPR paragraph 119		Simplification and harmonization of approval procedures for country programmes were approved by the Board at its First Regular Session.	
6	Cost-sharing of the Resident Coordinator system	QCPR paragraph 128; ECOSOC 2013 paragraph 20	WFP's portion was included in the 2014 Management Plan, which was approved at the Board's Second Regular Session.	WFP's portion was included in the 2015 Management Plan, which was approved at the Board's Second Regular Session.	WFP's portion will be included in the 2016 Management Plan to be submitted for approval at the Board's Second Regular Session.
7	Review and approval of common country programme documents (CCPDs)	QCPR paragraph 143; ECOSOC 2013 paragraph 25; ECOSOC 2014 paragraph 33		Information is included in this update; no additional Board action foreseen.	
8	Consolidation of support services	QCPR paragraph 152; ECOSOC 2014 paragraph 35		An update was provided in the 2013 APR, which was approved by the Board at its Annual Session.	The United Nations funds and programmes are drafting a joint action plan on business practices. The Board will be informed of progress through the APR to be submitted to the Board for approval at its Annual Session.

**TABLE 1: OVERVIEW OF EXECUTIVE BOARD ENGAGEMENT IN THE QCPR
(AS OF 14 NOVEMBER 2014)**

Item	Decision	Reference	2013	2014	2015
9	Intra-agency rationalization of business operations	QCPR paragraph 153	Fit-for-purpose rationalization processes were incorporated into the 2014 Management Plan, which was approved at the Board's Second Regular Session.	Fit-for-purpose rationalization processes were incorporated into the 2015 Management Plan, which was approved by the Board at its Second Regular Session.	
10	Common support services	QCPR paragraph 155; ECOSOC 2014 paragraph 35		An update was included in the 2013 APR, which was approved by the Board at its Annual Session.	United Nations funds and programmes are drafting a joint action plan on business practices. The Board will be informed of progress through the APR to be submitted to the Board for approval at its Annual Session.
Decisions originating from 2013 ECOSOC					
11	Mainstreaming of reporting on QCPR implementation into the APR	ECOSOC 2013 paragraph 5		The first APR with information on QCPR implementation was approved by the Board at its Annual Session.	The second APR with information on QCPR implementation will be submitted to the Board for approval at its Annual Session.
12	Mainstreaming of the evaluation of QCPR implementation	ECOSOC 2013 paragraph 7		This is included in the evaluability assessment of the Strategic Plan, as reflected in the Office of Evaluation (OEV) work plan for 2015, which was approved by the Board at its Second Regular Session.	Once the evaluability assessment is concluded, relevant evaluations will be included in the OEV work plan for 2016 to be submitted to the Board for approval at its Second Regular Session.

**TABLE 1: OVERVIEW OF EXECUTIVE BOARD ENGAGEMENT IN THE QCPR
(AS OF 14 NOVEMBER 2014)**

Item	Decision	Reference	2013	2014	2015
13	Reporting on progress in implementing standard operating procedures for countries wishing to adopt Delivering as One	ECOSOC 2013 paragraph 23; ECOSOC 2014 paragraph 32		The Executive Director provided an update in her opening remarks at the Board's First Regular Session. Information was included in the APR, which was approved by the Board at its Annual Session.	An update will be included in the APR to be submitted to the Board for approval at its Annual Session.
14	Simplification and harmonization of business practices	ECOSOC 2013 paragraph 32; ECOSOC 2014 paragraph 35			United Nations funds and programmes are drafting a joint action plan on business practices. The Board will be informed of progress through the APR to be submitted for approval at its Annual Session.
Decisions originating from 2014 ECOSOC					
	Decision	Reference	Action		
15	Reporting on national capacity-building	ECOSOC 2014 paragraph 21	Information will be included in the 2014 APR to be submitted to the Board for approval at its Annual Session in 2015. An evaluation will be conducted and findings will be presented to the Board in 2016.		
Decisions on the QCPR that have been updated by subsequent ECOSOC and General Assembly resolutions, and no longer require direct engagement by the Board					
16	Definition of operating costs	QCPR paragraph 159; ECOSOC 2014 paragraph 36	Progress is being monitored through the High-level Committee on Management.		
17	Reporting on system-wide results	QCPR paragraph 169; ECOSOC 2013 paragraph 34; ECOSOC 2014 paragraph 40	As part of its business process review, the Secretariat is taking stock of all country-level reporting requirements, including inter-agency frameworks, to determine costs, duplications and gaps. The Secretariat also contributes to system-wide reporting frameworks on implementing the QCPR and will continue contributing to the Secretary-General's report to ECOSOC on this topic.		

TABLE 2: UPDATE ON IMPLEMENTATION

Decisions originating from the QCPR	
Item 1: Broadening the donor base	
QCPR paragraph 35	Requests the United Nations funds and programmes, and encourages the specialized agencies, to report to their governing bodies at the First Regular Session of 2014 on concrete measures taken to emphasize the importance of broadening the donor base and increasing the number of countries and other partners making financial contributions to the United Nations development system in order to reduce the reliance of the system on a limited number of donors, as well as on progress made in increasing the donor base;
ECOSOC 2014 paragraph 14	Expresses its regret that the mandate contained in General Assembly resolution 67/226 with respect to taking concrete measures to broaden the donor base was not fulfilled, and requests the United Nations funds and programmes, and encourages specialized agencies that have not done so, to report to their governing bodies at a 2014 session on concrete measures taken to broaden the donor base and increase the number of countries and other partners making contributions to the United Nations development system in order to reduce the reliance of the system on a limited number of donors;
Action:	<p>Broadening the donor base is a priority for the Secretariat. In 2014, special efforts were made to work with host governments on securing funding for operations in their countries. WFP has also pursued funding from new donors – within both governments and the private sector – including in response to the large-scale emergencies. The Secretariat continues to engage with the World Bank and regional development banks such as the African Development Bank; funding was secured from these sources in 2014 in response to the crisis in the Central African Republic and the effects of Ebola in West Africa. Given that contributions from these institutions are usually channelled through host governments, they do not appear as donors in WFP's statistics.</p> <p>The Board has been engaged in and informed about the Secretariat's efforts to broaden the donor base over the past two years. At its Annual Session in 2013, the Board approved WFP's Private-Sector Partnerships and Fundraising Strategy (2013–2017). The Executive Director included an update on measures taken to broaden the donor base in her opening remarks at the Board's First Regular Session in 2014. At its Annual Session in 2014, the Board approved WFP's new Corporate Partnership Strategy (2014–2017), which advocates for broadening the donor base. The Executive Director included an update on related measures while presenting the 2013 APR to the Board at its 2014 Annual Session. Like the 2013 APR, future APRs will include information on this issue.</p>
Item 2: Critical mass	
QCPR paragraph 39	Reiterates the potential positive impact of determining the level of critical mass of core funding for United Nations development agencies, and requests the funds and programmes to define common principles for the concept of critical mass of core resources, which may include the level of resources adequate to respond to the needs of the programme countries and to produce the results expected in strategic plans, including administrative, management and programme costs, and to present specific proposals to their respective governing bodies by the end of 2013 with a view to a decision in 2014;
ECOSOC 2013 paragraph 15	Further reaffirms paragraph 39 of General Assembly resolution 67/226, and in this regard requests the Secretary-General, as part of the regular reporting, on the basis of information to be provided by the United Nations development system entities, to report to the Council at its substantive session of 2014 on progress made on the development of the concept of critical mass of core resources;
ECOSOC 2014 paragraph 15	Also expresses its regret that the mandate contained in General Assembly resolution 67/226 with respect to the critical mass of core resources was not fulfilled, and reiterates the request to the United Nations funds and programmes to define common principles for the concept of critical mass of core resources, which may include the level of resources adequate to respond to the needs of the programme countries and to produce the results expected in strategic plans, including administrative, management and programme costs, in consultation with Member States, and to present specific proposals in 2014 with a view to a decision in 2014;
General Assembly paragraph 5	Recalls the concern expressed by the General Assembly in its resolution 67/226 over the lack of progress by the governing bodies in the development and operationalization of the concept of the "critical mass" of core resources, which was reiterated by ECOSOC in its resolution 2013/5, notes that the funds and programmes have not presented specific proposals on the matter to their governing bodies, as requested in 2013, and requests the funds and programmes to take necessary actions in order to take a decision on the matter in 2014, as mandated in resolution 67/226;

TABLE 2: UPDATE ON IMPLEMENTATION

Action:	WFP's financial framework is significantly different from those of other funds and programmes such as the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Children's Fund (UNICEF): it does not explicitly distinguish between "core" and "non-core" resources. Following consultations with Board members during the ISC review in 2014, the Secretariat has determined that concerns associated with the concept of critical mass of core resources, such as the cross-subsidization between core and non-core resources, are not applicable to WFP. The outcome of these consultations was presented in the document "Method for Determining the ISC Rate for WFP", which was approved by the Board at its Second Regular Session in 2014.
Item 3: Structured dialogue on how to finance development results	
QCPR paragraph 46	Requests, in this regard, the executive boards of the funds and programmes and the governing bodies of the specialized agencies, as appropriate, to organize structured dialogues during 2014 on how to finance the development results agreed in the new strategic planning cycle of their respective entities, with a view to making non-core resources more predictable and less restricted/earmarked, broadening the donor base and improving the adequacy and predictability of resource flows;
ECOSOC 2013 paragraph 13	Reaffirms the request of the General Assembly to the executive boards of the funds and programmes and the governing bodies of the specialized agencies of the United Nations, as appropriate, to organize structured dialogues during 2014 on how to finance the development results agreed to in the new strategic planning cycle of their respective entities;
ECOSOC 2014 paragraph 17	Recalls the request contained in General Assembly resolution 67/226 to the executive boards of the United Nations funds and programmes and the governing bodies of the specialized agencies, as appropriate, to organize structured dialogues with Member States during 2014 on how to finance the development results agreed in the new strategic planning cycle of the respective entities, with a view to making non-core resources more predictable and less restricted/earmarked, broadening the donor base and improving the adequacy and predictability of resource flows;
Action:	WFP's Management Plan provides details of operational requirements for the year ahead. Preliminary figures are presented to the Board during informal consultations, which often take place several months before the Management Plan is submitted for approval at the Board's Second Regular Session. This provides the Board with multiple opportunities for consultation on projected requirements.
Item 4: Adoption of full-cost recovery frameworks	
QCPR paragraph 53	Requests the executive boards of the United Nations funds and programmes, and encourages the governing bodies of the specialized agencies, to adopt cost recovery frameworks by 2013, with a view to their full implementation in 2014, based on the guiding principle of full-cost recovery, proportionally, from core and non-core resources, and a simple, transparent and harmonized methodology, providing incentives, including through differentiated cost recovery rates, and taking into account different volumes and nature of funds to increase core funding and more predictable, flexible and less earmarked non-core contributions that are aligned with the strategic plans adopted by the respective governing bodies;
ECOSOC 2013 paragraph 16	Reaffirms that the guiding principle governing the financing of all non-programme costs should be based on a full-cost recovery proportionally from core and non-core funding sources, and in this regard notes the timelines agreed by the respective executive boards and the decision by the respective executive boards for an independent and external assessment to be performed in 2016 of the consistency and alignment of the new cost-recovery methodology with the QCPR;
Action:	The Secretariat is in compliance with this item since a full-cost recovery policy is already in place. During the ISC review, the policies and application of full-cost recovery by the other funds and programmes were reviewed as a means to evaluate the efficiency and effectiveness of WFP's financial model. During 2014, the Board provided feedback that this financial model works well, is simple and transparent, and should be maintained. Views were summarized in the document "Method for Determining the ISC Rate for WFP", which was approved by the Board at its Second Regular Session in 2014.

TABLE 2: UPDATE ON IMPLEMENTATION

Item 5: Simplification of programming instruments	
QCPR paragraph 119	Requests the United Nations development system to further simplify and harmonize agency-specific programming instruments and processes in alignment with the United Nations Development Assistance Framework in order to better respond to national priorities, challenges and needs and to reduce transaction costs for national governments and other stakeholders, and further requests funds and programmes, and encourages the specialized agencies, to consult, inform and discuss with their respective governing bodies progress achieved in this regard by the end of 2013;
Action:	At its First Regular Session in 2014, the Board approved a simplified one-step approval procedure for country programmes. ⁷ Similar procedures were also approved by the executive boards of UNDP, UNFPA and UNICEF.
Item 6: Cost-sharing of the Resident Coordinator system	
QCPR paragraph 128	Urges the United Nations development system to provide further financial, technical and organizational support for the Resident Coordinator system, and requests the Secretary-General, in consultation with the members of the United Nations development system, and based on the recent review of existing funding modalities in support of the Resident Coordinator system called for in ECOSOC resolution 2011/7, to submit, for the consideration of the Council and the General Assembly in 2013, concrete proposals on the modalities for the funding of the Resident Coordinator system in order to ensure that Resident Coordinators have the necessary stable and predictable resources to fulfil their mandate effectively, without compromising resources allocated to programmatic activities, with due regard for the principle of fairness, which should reflect the direct involvement of each agency, based on the proportion of services used;
ECOSOC 2013 paragraph 20	Notes the review of existing funding modalities in support of the Resident Coordinator system, and the resulting recommendations for improving the provision of resources and support to the Resident Coordinator system on the basis of a cost-sharing arrangement among all member entities of the United Nations Development Group (UNDG), and in this regard requests the respective governing bodies to consider the recommendation for a cost-sharing arrangement and, subject to approval, to implement it in 2014, in order to ensure that the Resident Coordinators have the necessary stable and predictable resources to fulfill their mandates effectively, without compromising resources allocated to programmatic activities;"
Action:	WFP's portion of these costs for 2014 (USD 1,257,540) was incorporated into the 2014 Management Plan and approved by the Board at its Second Regular Session in 2013. Its portion for 2015 (USD 1,301,554) was incorporated into the 2015 Management Plan, which was approved by the Board at its Second Regular Session in 2014.
Item 7: Review and approval of common country programme documents	
QCPR paragraph 143	Requests the Secretary-General to include in his annual report options for the review and approval of the common country programme documents of the "Delivering as one" countries and to make appropriate recommendations for the consideration of ECOSOC and the General Assembly by 2013;
ECOSOC 2013 paragraph 25	Notes with concern that options for the review and approval of common country programme documents of the "Delivering as one" countries, as requested in paragraph 143 of General Assembly resolution 67/226, were not presented to the Council at its substantive session of 2013, and requests the Secretary-General, in full consultation with the United Nations development system and countries using the common country programme document modality, to ensure that this matter is fully addressed at the substantive session of the Council in 2014;
ECOSOC 2014 paragraph 33	Requests the United Nations development system to provide an update to Member States on the process for review and approval of common country programme documents at the operational activities segment of the substantive session of 2015 of the Council;

⁷ WFP/EB.1/2014/11-B

TABLE 2: UPDATE ON IMPLEMENTATION

Action:	<p>The Secretariat participated at an informal consultation of the executive boards of UNDP, UNFPA and UNICEF in New York on 2 September 2014. The agencies presented the findings of a review of country-level experiences with CCPDs in five “Delivering as one” countries. The results suggest that the CCPDs did not contribute to coherence, efficiency or effectiveness among the United Nations country teams (UNCTs) in the implementation, reporting or evaluation stages. Although CCPDs reduced transaction costs for most governments, the four agencies reported an increase in their costs overall and an extended timeframe required to prepare the CCPDs. In addition, the CCPD was not considered an inclusive mechanism for coherence with agencies other than the four funds and programmes.</p> <p>In 2013, the undg approved standard operating procedures for countries adopting “Delivering as one”. This shifted the emphasis from planning together to delivering together at the country level, including the use of common results-based management tools. The standard operating procedures are proving to be a more effective driver of United Nations coherence at the country level than CCPDs.</p> <p>Member States acknowledged that in view of these developments, the usefulness of CCPDs is questionable. While the CCPDs remain an optional programming tool, it is likely that few CCPDs will be submitted to the Board. No additional Board action is foreseen.</p>
Item 8: Consolidation of support services	
QCPR paragraph 152	<p>Requests the United Nations development system funds and programmes, and encourages the specialized agencies and other entities of the United Nations, to further pursue higher-quality, more effective and cost-efficient support services in all programme countries by reducing the duplication of functions, and administrative and transaction costs, through the consolidation of support services at the country level, either by delegating common functions to a lead agency, establishing a common United Nations service centre or, where feasible, outsourcing support services without compromising quality of services, and, within their mandates, ensuring that efficiency savings are used for programme activities with a view to building national capacities, and to report on concrete achievements in this regard to their respective governing bodies by the end of 2014 and annually thereafter, and requests the funds and programmes to submit a joint plan in this regard to their executive boards at their first regular sessions in 2014;</p>
ECOSOC 2014 paragraph 35	<p>Requests the United Nations funds and programmes to present the comprehensive joint action plans for the simplification and harmonization of business practices to their respective executive boards, and invites the United Nations funds and programmes to undertake a thorough review of progress in the simplification and harmonization of business practices;</p>
Action:	<p>An update was provided in the 2013 APR, which was approved by the Board at its Annual Session in 2014. In addition, WFP has included a review of costs and expenditures in its 2015 Management Plan in order to identify ways to redirect resources to areas requiring sustained investment; this includes an exploration of the service centre concept.</p> <p>The United Nations funds and programmes are in the process of drafting a joint action plan on business practices to be presented at an informal consultation of the executive boards of UNDP, UNFPA and UNICEF on 7 January 2015. The Bureau of the Board will be briefed on the outcome of this consultation and updates will be provided in the 2014 APR, which will be submitted to the Board for approval at its 2015 Annual Session.</p>
Item 9: Intra-agency rationalization of business operations	
QCPR Paragraph 153	<p>Requests the funds and programmes, and encourages the specialized agencies and other entities of the United Nations, to further invest in intra-agency rationalization of business operations and to present plans in this regard to their governing bodies by the end of 2013;</p>
Action:	<p>WFP carried out an intra-agency rationalization of business operations as part of the fit-for-purpose exercise. These efforts were incorporated into the 2014 Management Plan, which was approved by the Board at its Second Regular Session in 2013. In 2014, the Secretariat continued to pursue intra-agency rationalization of business operations. For example, it has recently: reviewed costs and expenditures to identify ways to redirect resources towards areas requiring sustained investments; and engaged in a feasibility study of the service centre concept. These activities are reflected in the 2015 Management Plan, which was approved by the Board at its Second Regular Session in 2014.</p>

TABLE 2: UPDATE ON IMPLEMENTATION

Item 10: Common support services	
QCPR paragraph 155	Requests the Secretary-General, through the High-level Committee on Management and the undg, to present plans for the establishment of common support services at the country, regional and headquarters levels, based on a unified set of regulations and rules, policies and procedures, at the country, regional and headquarters levels, in the functional areas of finance, human resources management, procurement, information technology management and other administrative services, for review by ECOSOC and approval by the executive boards of the funds and programmes and the governing bodies of the specialized agencies by the end of 2014, with a view to implementation by 2016;
ECOSOC 2014 paragraph 35	Requests the United Nations funds and programmes to present the comprehensive joint action plans for the simplification and harmonization of business practices to their respective executive boards, and invites the United Nations funds and programmes to undertake a thorough review of progress in the simplification and harmonization of business practices;
Action:	An update was included in the 2013 APR, which was approved by the Executive Board at its 2014 Annual Session. The standard operating procedures for countries wishing to adopt Delivering as One include the development of joint business operation strategies at the country level. The funds and programmes are in the process of drafting a joint action plan on business practices, which will be presented at an informal consultation of the executive boards of UNDP, UNFPA and UNICEF on 7 January 2015. The Bureau of the Board will be briefed on the outcome of this consultation and an additional update will be provided in the 2014 APR, which will be submitted to the Board for approval at its Annual Session in 2015.
Decisions originating from 2013 ECOSOC	
Item 11: Mainstream the reporting of QCPR implementation into the APR	
ECOSOC 2013 paragraph 5	Requests the United Nations funds and programmes to consolidate their current annual reporting on the implementation of the QCPR within their reporting on the implementation of their strategic plans, and to provide a thorough analysis, including through the selection and use of common indicators that are fully aligned with the monitoring framework for the implementation of the QCPR, to their executive boards and to ECOSOC, with a view to ensuring its full implementation;
Action:	In 2013, ECOSOC and the FAO Council each approved a resolution that consolidated WFP's annual reporting within its reporting on the Strategic Plan; this is undertaken through the APR. Common indicators pertaining to QCPR implementation have been adopted by WFP, UNDP, UNFPA, UNICEF and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), and included in their strategic and management results frameworks. The common indicators constitute an important component of integrated reporting on QCPR implementation from 2014 onwards. Following its approval at the Board's 2014 Annual Session, the APR will be submitted to the FAO Council and ECOSOC, which will meet in December 2014 and February 2015 respectively.
Item 12: Mainstreaming the evaluation of QCPR implementation	
ECOSOC 2013 paragraph 7	Invites the executive boards of the United Nations funds and programmes and the governing bodies of the specialized agencies to consider integrating evaluations of the implementation of the QCPR into the evaluations of their strategic plans;
Action:	This evaluation will be included in the assessment of the Strategic Plan, which is included in the OEV work plan for 2015 as approved by the Board at its Second Regular Session in 2014. Once the assessment has been concluded, the required evaluations will be included in the OEV work plan for 2016, which will be submitted for Board approval at the Second Regular Session in 2015.

TABLE 2: UPDATE ON IMPLEMENTATION

Item 13: Reporting on progress of standard operating procedure implementation in countries wishing to adopt Delivering as one	
ECOSOC 2013 paragraph 23	Welcomes the finalization of the standard operating procedures for countries wishing to adopt “Delivering as one”, and in this regard requests the United Nations funds and programmes, and strongly encourages the specialized agencies, to fully and coherently implement the standard operating procedures by the end of 2013 and to report on progress towards that end at the first meeting of their respective governing bodies in 2014;
ECOSOC 2014 paragraph 32	Welcomes the finalization of the standard operating procedures for countries adopting “Delivering as one” on a voluntary basis, and in this regard requests the United Nations funds and programmes, and strongly encourages the specialized agencies, to take appropriate actions to fully and coherently implement the standard operating procedures, including the United Nations Development Group Plan of Action for Headquarters, and to report annually on progress in this regard at the annual meeting of their respective governing bodies;
Action:	The Executive Director provided an update on progress in the opening remarks to the Board at its First Regular Session in 2014. The 2013 APR, which was approved by the Board at its Annual Session in 2014, also included an update on this issue. The Secretariat has disseminated the standard operating procedures to managers at Headquarters, regional bureaux and country offices, and programming guidance has been updated accordingly. Further updates will be included in the 2014 APR to be submitted for Board approval at the 2015 Annual Session, and in future APRs as appropriate.
Item 14: Simplification and harmonization of business practices	
ECOSOC 2013 paragraph 32	Invites the respective executive boards of the United Nations funds and programmes, beginning in 2014, to review annually, including possibly through the informal mechanism of the joint meeting of the boards, progress on the simplification and harmonization of business practices and to make available to the Council and the General Assembly the summary records of their deliberations;
ECOSOC 2014 paragraph 35	Requests the United Nations funds and programmes to present the comprehensive joint action plans for the simplification and harmonization of business practices to their respective executive boards, and invites the United Nations funds and programmes to undertake a thorough review of progress in the simplification and harmonization of business practices;
Action:	The funds and programmes are developing a joint action plan on business practices to be presented at an informal consultation of the executive boards of UNDP, UNFPA and UNICEF on 7 January 2015. The Bureau of the Board will be briefed on the outcome of this consultation and further updates will be provided through the 2014 APR, which will be submitted for Board approval at its Annual Session in 2015.
Decisions originating from 2014 ECOSOC	
Item 15: Reporting on national capacity-building	
ECOSOC 2014 paragraph 21	Requests the funds and programmes of the United Nations development system, and invites specialized agencies, to consider the findings and observations related to national capacity gaps repeatedly highlighted by programme countries to be addressed through the work of the operational activities for development of the United Nations system, including through the strengthening and use of national capacities, and to report to their governing bodies in 2015 with recommendations for implementation in this regard;
Action:	The WFP Policy on Capacity Development, ⁸ approved by the Board at its Second Regular Session in 2009, continues to guide the Secretariat’s engagement in this area. The forthcoming internal guidelines on technical assistance and capacity strengthening to end hunger will address the elements of capacity development raised in the QCPR. Information will be included in the 2014 APR to be presented to the Board for approval at its 2015 Annual Session. OEV plans to undertake an evaluation of WFP’s capacity development activities within the next two years and present its findings to the Board in 2016.

⁸ WFP/EB.2/2009/4-B

TABLE 2: UPDATE ON IMPLEMENTATION

QCPR decisions that have been updated by subsequent ECOSOC and General Assembly resolutions, and no longer require direct engagement by the Board	
Item 16: Definition of operating costs	
QCPR paragraph 159	Requests the Secretary-General to present to the executive boards of the funds and programmes, by the beginning of 2014, a proposal on the common definition of operating costs and a common and standardized system of cost control, paying due attention to their different business models, with a view to their taking a decision on this issue;
ECOSOC 2014 paragraph 36	Calls upon the United Nations funds and programmes to present an update, in 2014, on progress towards a proposal on the common definition of operating costs and a common and standardized system of cost control, paying due attention to their different business models, with a view to taking a decision on this issue in the context of the QCPR in 2016;
Action:	Progress is being monitored through the High-level Committee on Management.
Item 17: Reporting on system-wide results	
QCPR paragraph 169	Also requests the Secretary-General to articulate and report to ECOSOC at the operational activities segment of its substantive session in 2013, with a view to implementation by 2014, a more robust, coherent and harmonized approach to operational activities for development, focused on results, which would streamline and improve the planning, monitoring, measurement and reporting on system-wide results, and in this regard invites the executive boards of the funds and programmes and the governing bodies of the specialized agencies and other relevant United Nations entities to engage in a focused dialogue on how to balance most effectively the need for reporting on system-wide results at all levels with the current agency-specific reporting requirements, taking into account the challenges in developing results frameworks that demonstrate the United Nations contribution to national development results;
ECOSOC 2013 paragraph 34	Reiterates the request contained in paragraph 169 of General Assembly resolution 67/226 that the Secretary-General articulate and report to ECOSOC at the operational activities segment of its substantive session in 2013, with a view to implementation by 2014, a more robust, coherent and harmonized approach to operational activities for development, focused on results, which would streamline and improve the planning, monitoring, measurement and reporting on system-wide results, and in this regard invites the executive boards of the funds and programmes and the governing bodies of the specialized agencies and other relevant United Nations entities to engage in a focused dialogue on how to balance most effectively the need for reporting on system-wide results at all levels with the current agency-specific reporting requirements, taking into account the challenges in developing results frameworks that demonstrate the United Nations contribution to national development results;
ECOSOC 2014 paragraph 40	Notes with concern that there was no comprehensive reporting to the Council in 2013, with a view to implementation in 2014, on progress made towards a more robust, coherent and harmonized approach to operational activities for development, focused on results, which would streamline and improve the planning, monitoring, measurement and reporting on system-wide results, and in this regard requests the Secretary-General, in consultation with Member States, to update the Council at the operational activities segment of its substantive session of 2015, as part of his regular reporting;
Action:	As part of its business process review, the Secretariat is taking stock of all country-level reporting requirements, including inter-agency frameworks, to determine costs, duplications and gaps. The outcome will inform the design of further enhancements to system-wide results reporting at the local level, and contribute to other system-wide efforts in this regard. In addition, the Secretariat continues its contribution to system-wide reporting frameworks on QCPR implementation and will continue contributing to the Secretary-General's report to ECOSOC on this topic.

TABLE 3: UPDATE ON GENDER

QCPR paragraph 81	Requests the organizations of the United Nations development system to substantially increase the investment in and focus on outcomes and outputs relating to gender equality and the empowerment of women in United Nations development framework programmes;
Action:	In 2014, monitoring officers at country offices and regional bureaux were trained to collect and analyse gender output and outcome indicators.
QCPR paragraph 82	Calls upon the United Nations development system to consider the role of men and boys in gender mainstreaming policies;
Action:	The Secretariat is ensuring that the differentiated needs of men and boys are included in the new gender policy. In cooperation with UN-Women, the Secretariat will develop additional training on masculinities and gender roles, which will be piloted late in 2014.
QCPR paragraph 83	Requests the United Nations development system to expand and strengthen the use of the UNCT performance indicators for gender equality and the empowerment of women (the “scorecard”) as a planning and reporting tool for assessing the effectiveness of gender mainstreaming for use by the country teams in the context of the United Nations Development Assistance Framework;
Action:	The Secretariat has begun mapping the use of the gender scorecard as a planning and reporting tool. All country offices are being strongly encouraged to promote the use of the gender scorecard within their respective UNCTs.
QCPR paragraph 84	Encourages the United Nations development system to institute greater accountability for gender equality in evaluations conducted by country teams by including gender perspectives in such evaluations;
Action:	WFP’s Evaluation Quality Assurance System for centralized evaluations was updated in 2013 to cover gender accountability and has been used throughout 2014, including the use of evaluation performance indicators from the scorecard. Measures to improve gender accountability in evaluations conducted by UNCTs (decentralized evaluations) will be built into the new standards and guidance for decentralized evaluations, which will be developed in 2015.
QCPR paragraph 85	Urges all organizations of the United Nations development system, in particular UN-Women, within their respective mandates, to strengthen the coordination of gender-responsive operational activities through existing coordination mechanisms at the country level and in partnership, where appropriate, with other relevant entities and national stakeholders;
Action:	The Secretariat is revising its <i>Programme Guidance Manual</i> to ensure that gender is mainstreamed into all operational activities. In 2015, the Secretariat will prepare a capacity development strategy to address gender mainstreaming gaps.
QCPR paragraph 88	Calls upon the United Nations development system to acquire sufficient technical expertise for gender mainstreaming in programme planning and implementation to ensure that gender dimensions are systematically addressed and, in this regard, to draw on the gender expertise available in the United Nations system, including at UN-Women, to assist in the preparation process of the United Nations Development Assistance Frameworks and other development programming frameworks;
Action:	An e-learning course developed with the UN-Women Training Centre in Santo Domingo, Dominican Republic, will address this requirement. An all-staff capacity assessment on gender will be completed in November 2014. The results will inform the gender capacity development strategy and the design of training, including gender analysis.

QCPR paragraph 89	Requests the United Nations development system, including its agencies, funds and programmes, within their respective organizational mandates and in line with existing rules and regulations, to continue working collaboratively to enhance gender mainstreaming within the United Nations system, including by ensuring that the various existing accountability mechanisms of the United Nations system provide for more coherent, accurate and effective monitoring, evaluation and reporting on gender equality results and on the tracking of gender-related resource allocation and expenditure, including through the promotion of the use, where appropriate, of gender markers, and encouraging the use by UNCTs of gender accountability mechanisms to assist and improve their performance at the country level;
Action:	The 2015 Management Plan, submitted for the Board's approval at its Second Regular Session in 2014, includes an allocation for gender activities. An assessment of actual expenditures for promoting gender equality is scheduled before the end of 2015. The Secretariat is also ensuring that monitoring and reporting of gender results are strengthened in existing performance accountability tools.
QCPR paragraph 90	Encourages the organizations of the United Nations development system to collect, analyse and disseminate comparable data, disaggregated by sex and age, in a regular and systematic manner, in order to guide country programming, and to support the preparation of organization-wide and country-level documents, such as the strategic, programmatic and results-based frameworks, and to continue to refine their tools for measuring progress and impact;
Action:	Gender-specific assessments have been piloted in 2014 in Cameroon and Chad. Discussions are ongoing within the Secretariat to ensure gender mainstreaming into food security assessment tools.
QCPR paragraph 91	Calls upon the organizations of the United Nations development system, within their organizational mandates, to further improve their institutional accountability mechanisms and to include intergovernmentally agreed gender equality results and gender-sensitive indicators in their strategic frameworks;
Action:	The outcomes of intergovernmentally agreed results and indicators are monitored and incorporated into WFP's strategic frameworks.
QCPR paragraph 92	Also calls upon the organizations of the United Nations development system to continue efforts to achieve gender balance in appointments within the United Nations system at the central, regional and country levels for positions that affect operational activities for development, including appointments of Resident Coordinators and other high-level posts, with due regard to the representation of women from programme countries, in particular developing countries, and keeping in mind the principle of equitable geographical representation;
Action:	As of September 2014, 40.3 percent of women hold international professional posts. At the Board's 2014 Annual Session, the Executive Director committed to achieve a target of 65 percent of new women staff members holding P1 to P3 posts. In the international professional promotion exercise in 2013, women represented 54.1 percent of the total promotions awarded. In addition, two sessions targeting women leaders took place through the Inspira leadership development programme in 2013. The performance evaluation system for all P5 staff and above includes the contribution to the organizational goal of 50 percent gender parity for staffing as an expected output.
ECOSOC 2014 paragraph 30	Welcomes efforts made by entities of the United Nations development system to implement the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women (UN SWAP), and requests those entities of the United Nations development system that have not already done so to accelerate efforts to implement the Action Plan with a view to ensuring that all relevant entities meet its performance standards by 2017;
Action:	The Secretariat has committed to meeting all 15 indicator standards related to UN SWAP by December 2014 and to exceeding them by December 2016, one year before the deadline. To date, the Secretariat has submitted two reports (from 2012 and 2013) and is showing gradual improvement.

ACRONYMS USED IN THE DOCUMENT

APR	Annual Performance Report
CCPD	common country programme document
ECOSOC	Economic and Social Council of the United Nations
FAO	Food and Agriculture Organization of the United Nations
ISC	indirect support costs
OEV	Office of Evaluation
QCPR	quadrennial comprehensive policy review
UNCT	United Nations country team
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
UN SWAP	United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women