



World Food Programme
Programme Alimentaire Mondial
Programa Mundial de Alimentos
برنامج الأغذية العالمي

Executive Board
Second regular session
Rome, 17–20 November 2025

Distribution: General
Date: 26 February 2026
Original: English

Agenda item 9
WFP/EB.2/2025/9-C
Summary of the work of the 2025 second regular session of the Executive Board

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

Summary of the work of the 2025 second regular session of the Executive Board

Table of contents

Current and future strategic issues	3
Appointment of the Rapporteur	3
2025/EB.2/1 Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP	3
Strategic matters	5
2025/EB.2/2 WFP strategic plan (2026–2029)	5
2025/EB.2/3 WFP corporate results framework (2026–2029)	5
Oversight functions	7
2025/EB.2/4 WFP accountability and oversight framework	7
Operational matters	8
Oral global overview of humanitarian needs and operational concerns and priorities	8
Financial and budgetary matters	10
2025/EB.2/5 WFP management plan (2026–2028)	10
2025/EB.2/6 Report of the External Auditor on findings from field audits and WFP management response	12
Oversight functions (continued)	13
2025/EB.2/7 Summary report on the evaluation of WFP's 2018 enterprise risk management policy and management response	13
Organizational and administrative matters	14
2025/EB.2/8 Appointment of the Inspector General and Director of the Oversight Office	14
Oversight functions (continued)	14
2025/EB.2/9 Summary report on the corporate emergency evaluation of WFP's response to the emergency in Yemen (2019–2024) and management response ...	14

2025/EB.2/10	Summary report on the evaluation of the country strategic plan for the Republic of Türkiye (2018–2025) and management response	15
2025/EB.2/11	Summary report on the evaluation of the country strategic plan for China (2022–2025) and management response	16
2025/EB.2/12	Summary report on the evaluation of the country strategic plan for Niger (2020–2025) and management response	16
2025/EB.2/13	Summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025) and management response	17
2025/EB.2/14	Summary report on the evaluation of the country strategic plans for the Democratic Republic of the Congo for 2020–2025 and management response	18
2025/EB.2/15	Summary report on the evaluation of the country strategic plan for Eswatini for 2020–2025 and management response.....	19
Operational matters (continued)		19
2025/EB.2/16	Indonesia country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 6).....	19
2025/EB.2/17	Sierra Leone country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 8).....	20
2025/EB.2/18	Ethiopia country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 5).....	21
2025/EB.2/19	Uganda country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 10)	23
2025/EB.2/20	Timor-Leste country strategic plan (2026–2030)	24
2025/EB.2/21	Rwanda country strategic plan (2026–2029)	25
	Oral report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP	25
Oversight functions (continued)		26
2025/EB.2/22	Revised terms of reference of the Independent Oversight Advisory Committee ...	26
Organizational and administrative matters		26
2025/EB.2/23	Biennial programme of work of the Executive Board (2026–2027)	26
Reports of the Executive Board sessions.....		26
2025/EB.2/24	Summary of the work of the 2025 annual session of the Executive Board	26
	Verification of adopted decisions and recommendations	27
Closing remarks by the Executive Director		27
ANNEX I		28
Decisions and recommendations		28
ANNEX II		34
Agenda.....		34
Acronyms		36

Current and future strategic issues

Appointment of the Rapporteur

1. The Board approved the designation, by List B, of the Alternate Permanent Representative of the Republic of Korea as Rapporteur for the session.

2025/EB.2/1 Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP

2. Addressing participants by video link while on medical leave, the Executive Director expressed her thanks for the many good wishes that she had received. She paid tribute to WFP's global team, whose work continued to transform the lives of people affected by armed conflict, as in Gaza and the Sudan, or natural disasters, as in the Caribbean and the Philippines. Reaffirming her determination to uphold WFP's duty of care, she stressed her commitment to ensuring that staff had the support, protection and resources that they needed.
3. The Deputy Executive Director echoed the Executive Director's praise for frontline staff, particularly in the Sudan, where national colleagues continue to deliver life-saving assistance in extremely difficult circumstances. The crisis in the Sudan epitomized the unprecedented challenges facing humanitarians in 2025: high and severe needs, shrinking resources and increasingly dangerous, politicized environments. WFP country teams were being forced to make difficult choices, prioritizing the most vulnerable as 318 million people faced crisis or worse levels of food insecurity.
4. In Yemen, WFP was striving to secure the release of 58 United Nations staff, including 29 WFP employees, who had been arbitrarily detained in the north of the country. All Member States were called on to defend international humanitarian law, promote humanitarian access, protect frontline teams and help broker political solutions to conflicts.
5. Following extensive consultations and based on robust evidence, the new strategic plan for 2026–2029 focused on meeting urgent needs with higher-quality, tailored assistance; building long-term resilience through integrated, scalable solutions; and expanding partnerships to strengthen national systems. The ongoing organizational realignment and the successive reductions in the programme support and administrative (PSA) budget would yield the savings needed to adapt to the new financial situation, while safeguarding critical corporate capabilities and expertise. Although latest discussions with donor capitals suggested that a more realistic contribution forecast for 2026 would be USD 5.9 billion, with a formal update to the forecast due to be published in February 2026, WFP reserves remained healthy. Workforce reductions had been managed with dignity, guided by clear human resources, policies and procedures and a focus on maintaining the breadth of technical, operational and specialist knowledge.
6. Expressing their support for the Executive Director and wishing her a full recovery, Board members paid tribute to the courage and dedication of WFP under exceptionally difficult conditions and highlighted the unprecedented levels of danger facing humanitarian workers in multiple conflict settings.
7. Through a widely supported cross-list statement, Board members condemned the arbitrary arrest and detention of WFP staff, unauthorized inspections and the seizure of United Nations assets in northern Yemen. They issued an urgent call for the immediate and unconditional release of all those detained, full respect for the inviolability of United Nations premises and assets, adherence to international law, and the rapid and unimpeded passage of humanitarian assistance for civilians in need. They also expressed solidarity and profound appreciation for the courage, professionalism and resilience of humanitarian staff serving in complex environments and called for collective diplomatic engagement and advocacy to support their life-saving work.

8. Board members identified conflict as a major driver of food insecurity, expressing grave concern about populations in Afghanistan, the Democratic Republic of the Congo, Haiti and Yemen, as well as in Gaza and the Sudan where the United Nations had officially declared famine. Members also stressed that climate-driven disasters were hitting vulnerable regions with increasing frequency and intensity, citing the Hurricane Melissa in the Caribbean and Typhoon Tino in the Philippines. High food prices, deep socioeconomic inequalities and persistent poverty were also limiting purchasing power around the world. Several members highlighted the value of WFP's proactive work with governments on anticipatory action, which had demonstrably helped mitigate the impact of climate-related shocks. They encouraged WFP to integrate resilience-building and development objectives into its life-saving programmes more systematically to accelerate recovery, citing actions such as the strengthening of food systems and national systems for anticipating and responding to shocks.
9. Noting the dramatic decline in funding for 2025, several members called upon donors to make more predictable, flexible, multi-year contributions to allow WFP to plan more effectively and increase its agility. Welcoming the WFP resource mobilization strategy, they encouraged WFP to diversify further its funding base and to pursue innovative financing models and new partnerships. That included partnerships with the private sector, which could contribute not only financially but also through innovation, technology and operational solutions. Greater localization, through closer collaboration with and the empowerment of governments, civil society and local leaders, was seen by some as essential for reducing delivery costs, enhancing the effectiveness of operations and improving resilience. One member said that sustained support from his country required the backing of the budget authorities, the National Assembly and the public and encouraged WFP to help by communicating more effectively about the impact of core contributions.
10. Members described the strategic plan 2026–2029 as a clear vision for achieving more with less and an opportunity to reaffirm WFP's core mandate and comparative advantages. While some members appreciated the inclusiveness of the plan's development, others noted that the plan did not fully reflect internationally agreed language related to the Sustainable Development Goals, gender, diversity, equality, inclusion and climate change. One of them stressed that the plan should remain a living document, responsive to global shifts, yet anchored in WFP's values and principles. Several members highlighted the need to strengthen oversight and to follow up on the External Auditor's observations regarding control mechanisms, the management of cooperating partners and budgetary transparency.
11. Members welcomed WFP's reform efforts aimed at optimizing the use of its resources, enhancing cost efficiency and reinforcing accountability. Several members voiced support for the Humanitarian Reset and UN80, particularly the integrated supply chain proposal and other initiatives designed to pool resources and services among United Nations entities. The importance of closer cooperation among the Rome-based agencies was highlighted. One member also encouraged WFP to consider externalizing some services.
12. Other elements of WFP work particularly appreciated by members included the school meal programmes and the use of cash-based transfers.
13. Two delegates drew attention to the negative impact on global food security of unilateral coercive measures imposed on certain countries.
14. The Deputy Executive Director thanked Member States for their comments and their ongoing support.

Strategic matters

2025/EB.2/2 WFP strategic plan (2026–2029)

15. The Assistant Executive Director for Programme Operations introduced the strategic plan, which had been the subject of very extensive stakeholder consultations, including with Board members and over 5,000 beneficiaries and representatives from affected communities across 15 countries. The plan was rooted in WFP's comparative advantage and strengths, set out a shift towards greater focus on quality versus quantity of assistance provided and placed strong emphasis on efficiency, innovation, localization and partnerships. Through three strategic outcomes, it sought to ensure effective emergency preparedness and response, reduce humanitarian needs and enhance resilience, and leverage the organization's strengths to enable governments and partners to achieve their goals. It also reflected WFP's continued commitment to its full set of approved policies and to an expanded set of cross-cutting priorities and enablers.
16. Members welcomed the strategic plan and commended the consultative process that underpinned its development. They expressed support for the three strategic outcomes and particular appreciation for the reaffirmation of WFP's humanitarian mandate and the continued focus on the most acute and life-threatening needs, as well as the emphasis on localization, strengthening of national systems and resilience of communities and individuals. Several members stressed the need to strengthen the alignment of WFP's efforts with the main multilateral frameworks of the United Nations system, while others underscored the importance of advancing commitments set out in existing policies during implementation of the plan.
17. Following the adoption of the strategic plan, many other Board members took the floor to welcome the plan and applaud its adoption by consensus, which sent a strong signal of confidence in WFP and reflected sustained effort on the part of WFP management and the Executive Board President. Several delegations also thanked members who, in joining the consensus, had elected to prioritize their common commitment to WFP and its mission over their concerns. Many of those who spoke reaffirmed their strong support for WFP and its mandate.
18. Several members highlighted the plan's alignment with UN80 and the humanitarian reset. Other positive aspects noted were the commitment to quality evident in the plan, the shift towards nationally led responses and localization, and the support expressed for national systems, South–South and triangular cooperation, and school meals.
19. Many members lamented the plan's shortage of references to agreed United Nations values and principles, particularly in relation to the SDGs, climate change and gender equality, and stressed their expectation that WFP would implement the plan in full alignment with the 2030 Agenda and the SDGs and its approved policies.

2025/EB.2/3 WFP corporate results framework (2026–2029)

20. Presenting the corporate results framework (CRF), composed of strategic outcomes, standard outputs, cross-cutting priorities and management results, management highlighted its increased clarity, simplicity and flexibility, which would make the CRF easier for country offices to use and adapt. Indicators were clearly classified at the corporate and country levels, allowing for more targeted measurement and reporting tailored to specific needs and different audiences.
21. Board members described the CRF as a critical tool for translating the strategic plan into measurable goals and ensuring accountability across WFP. They welcomed the focus on simplification, coherence, focus and data aggregation, as well as the clear commitment to learning. One member highlighted the inclusion of a clear result chain linking inputs to outputs, outcomes and the desired long-term impact as positive aspects.

22. Commenting on the indicators themselves, individual members welcomed the reduced number of corporate indicators; the flexible approach to programmatic indicators at the country level; the inclusion of additional mandatory indicators on cross-cutting priorities, indicators focused on vulnerable groups and impact indicators; the commitment to systematic disaggregation of mandatory indicators; improvements to several key indicators already in use, rendering them more specific, measurable and better aligned with WFP's ambitions; and the introduction of a new indicator on humanitarian principles. Members also highlighted the importance of management results and related key performance indicators in making sure that WFP operated efficiently, was well governed and retained influence.
23. Several members suggested that WFP consider embedding the CRF more firmly within the broader SDG architecture, including by aligning WFP's strategic outcomes with relevant SDG targets. Other suggestions included the addition of more explicit indicators on climate change and adaptation; the addition of indicators on partnerships, support for national systems and South-South and triangular cooperation; further efforts to distinguish between WFP's outputs and the transformational change experienced by populations served, in order to ensure transparency, efficiency and accountability; and greater integration of digital tools, artificial intelligence, innovation and real-time data systems. One member encouraged WFP to ensure that CRF indicators were used to generate actionable insights in support of evidence-based decision-making.
24. Delegates raised several questions, including in relation to estimates of the number of persons with disabilities reached by WFP, and the organization's plans for adjusting the CRF to ensure consistency with the humanitarian reset. Regular updates were requested on how results monitoring was enabling WFP to address accessibility and inclusion issues, promote protection for vulnerable people and achieve equitable outcomes.
25. Responding to these comments, management explained that WFP's work was largely connected to the SDGs at the impact level and through its country offices, which were responsible for selecting indicators relevant to the United Nations Sustainable Development Cooperation Framework (UNSDCF) or the humanitarian response plan and for submitting the data through the United Nations country team aggregated process; as Secretariat for the School Meals Coalition, WFP was directly involved in collecting information on the school meal indicator in relation to SDG 4. Country offices were also guided by national frameworks for SDG reporting. At a higher level, WFP would report on its input to the collective contribution of United Nations entities to the SDGs based on the impact indicators, which had been taken verbatim from the Global indicator framework for the Sustainable Development Goals.
26. In terms of learning, the CRF provided for steady improvement of programmes based on monitoring, evaluation and feedback, through indicators under the "evidence" enabler, which ensured systematic use of evaluation insights and monitoring data to inform decision-making. WFP was also working to automate data collection and the use of feedback mechanisms and to incorporate the use of artificial intelligence in triangulating information. The organization would assess evidence gaps during framework implementation and was committed to addressing them. The midterm review would also provide an opportunity to identify possible improvements to the CRF.
27. Noting interest among the membership for updates on the implementation of the CRF, the Board President suggested that management follow up on that request through the Executive Board Bureau.

Oversight functions

2025/EB.2/4 WFP accountability and oversight framework

28. The Chief Risk Officer presented the framework, which was aligned with Joint Inspection Unit guidance calling on United Nations entities to have standalone accountability frameworks and responded to recommendations from the WFP governance review and the External Auditor to clarify oversight roles, strengthen definitions of monitoring and assurance and improve coherence across the accountability architecture. Once the framework was approved, a communication plan would be implemented to ensure clear understanding of roles and responsibilities throughout the workforce. WFP would also contribute to inter-agency work on a United Nations accountability maturity assessment model in 2027, with potential Board engagement in relation to the format of the model taking place in 2028.
29. Board members welcomed the framework, describing it as key to strengthening accountability, transparency and thus protecting WFP's credibility and its ability to deliver assistance to those in need. Particular appreciation was expressed for the clearly defined responsibilities and accountability at all levels of management; the strong focus on transparency, solid accountability mechanisms, independent oversight mechanisms and clear ethical procedures; references to the role of Independent Oversight Advisory Committee and the accountability to affected people framework; and the commitment to continuous improvement. One member welcomed the prospect of a maturity assessment model for monitoring framework implementation and ensuring alignment with practices in other United Nations entities.
30. WFP was encouraged to, among other things, consolidate monitoring, evaluation and learning systems at the corporate level, including by strengthening the links between oversight outcomes and operational impact; regularly review its mandates and activities to ensure a sharp focus on its core comparative advantage; implement all recommendations; clarify reporting to make key messages easily accessible to Member States, partners and the Board; use artificial intelligence and other digital tools to track performance, identify gaps and drive continuous improvement; report with sufficient frequency, clarity and detail to enable those juggling tight budgets to make the case for what was being achieved and what was being done if things went wrong; and continuously seek feedback on the balance between benefit and burden during implementation and adjust accordingly.
31. In response, the Chief Risk Officer recalled that the oversight position of the independent assurance functions was strengthened under the three lines model, with the first line executing controls, owning and managing risks and delivering quality and performance; the second line, functioning at the global headquarters and country office management level, responsible not only for oversight but also for providing technical support and technical guidance; and third line functioning as an independent assurance provider, reporting directly and independently to the Board. The framework clearly articulated oversight of local actors and cooperating partners as a key component of WFP's operating procedures, ensuring that funds were well utilized and reached those in need. In the current context of funding constraints, management considered the framework essential to ensuring that resources were efficiently utilized, with clear accountability, and to retaining a clear focus on WFP's strategic direction and its ability to accept or avoid the risks that might affect its capacity to deliver.

Operational matters

Oral global overview of humanitarian needs and operational concerns and priorities

32. The Deputy Executive Director and Chief Operating Officer described the increasingly challenging environment in which WFP operated, including shrinking humanitarian space, and threats and violence against personnel. He called upon Member States to help protect the humanitarian principles that underpinned WFP's work.
33. In the Sudan, the environment was becoming even more complicated. The new report by the Integrated Food Security Phase Classification (IPC) confirmed famine in El Fasher and Kadugli following besiegement. The recent expulsion of senior staff had seriously affected operations. Despite these challenges, WFP had managed to triple the number of people reached in 2025. In Gaza, the adoption of United Nations Security Council resolution 2803 had been an important step towards consolidating the ceasefire, but road access remained extremely difficult and security was precarious, and the volume of aid entering the territory was far below requirements. In Yemen, WFP was doing all it could to secure the release of its detained personnel and had suspended all activities in the north. In Mali, operational challenges were escalating, including the grounding of aircraft because of fuel shortages.
34. Funding shortfalls were forcing WFP to make difficult decisions to reduce and prioritize humanitarian assistance, particularly in Afghanistan, Bangladesh, Colombia, the Democratic Republic of the Congo and Myanmar. Investments in emergency preparedness and support for national systems were vital, as anticipatory action saved lives and money. Upstream preparedness and anticipatory action initiatives had proved effective in the response to Hurricane Melissa in Cuba, the Dominican Republic, Haiti and Jamaica. WFP was also working closely with the governments of the Philippines and Nigeria on responses to climate shocks and had undertaken anticipatory action in six Sahel countries as part of government-led resilience and early-action programmes. In countries such as Lebanon and the Lao People's Democratic Republic, WFP was supporting governments with food procurement services, providing logistics services for disaster preparedness and strengthening national capacities.
35. The five regional directors provided updates on their regions. In Latin America and the Caribbean, years of preparation and anticipatory action had enabled WFP to reach over 80,000 people even before Hurricane Melissa made landfall and to distribute food rapidly thereafter, also providing logistics support to the entire humanitarian community. Throughout the region, WFP sought to stabilize food security through local procurement and was working closely with governments on their priorities. In Haiti, WFP had reached 2 million people in 2025, but assistance still fell short of needs. In Eastern and Southern Africa, 115 million people were acutely food insecure. Governments were increasingly investing in national systems and human capital, and WFP sought to strengthen cooperation not only with governments but also with national institutions, the private sector, civil society organizations and regional bodies. Member States were urged to help secure unhindered humanitarian access to those in need, particularly in the Democratic Republic of the Congo, South Sudan and the Sudan. In Asia and the Pacific, anticipatory action had demonstrated its effectiveness, particularly in the response to natural disasters in the Philippines. In Pakistan, a partnership with the Government had reduced stunting in children under 5 by 20 percent. Needs, however, were rising in Afghanistan – a situation that merited global attention. Across the Middle East, North Africa and Eastern Europe, the effects of conflict, political instability, economic shocks, climate pressures and mass displacement overlapped. In Gaza, the entire population was acutely food insecure, but since the ceasefire WFP had been able to provide more than 1 million people with food, operate bakeries and support school meal programmes. Severe drought in Iraq and the Syrian Arab Republic, along with floods and extreme heat across the region, were reducing food production and water availability. WFP focused on protecting the most vulnerable, while reinforcing national systems. In Ukraine, record displacement continued, and one in five households in frontline

areas were unable to afford sufficient food. In Western Africa, a region hard hit by funding cuts, instability and displacement were growing in border areas of Benin, Côte d'Ivoire, Mauritania, Senegal and Togo. WFP supported several government-led resilience programmes that aimed to reduce the need for humanitarian assistance, reduce migration and increase social cohesion. Successful home-grown school feeding programmes were operating across the region.

36. Board members expressed concern over intensifying humanitarian crises driven by conflict, climate shocks and shrinking resources, acknowledging that needs were escalating faster than the capacity to respond. Many speakers expressed alarm over humanitarian access restrictions, the detention or expulsion of staff and the politicization of food assistance. Board members emphasized that full respect for international humanitarian law was essential for safe access and effective aid delivery.
37. Several Board members spoke of the growing frequency and severity of extreme weather events, which was disproportionately harming vulnerable communities and overwhelming existing humanitarian mechanisms. Many cited the catastrophic impact of Hurricane Melissa across the Caribbean, calling for more anticipatory action and disaster risk reduction.
38. Board members emphasized the need for prioritization and a recalibration of WFP's focus amid shrinking resources. They expressed concern that funding gaps were forcing ration cuts, limiting operational reach and leading to difficult trade-offs between emergency response and resilience programming. Some members said that emergency preparedness, anticipatory action and resilience-building must be systematically integrated into any response. Members highlighted cost-effective tools for building lasting resilience, including school meals, local procurement, support for smallholder farmers and social protection systems. One member expressed concern about WFP's ability to prioritize data collection and analysis in a resource-constrained environment.
39. The role of flexible funding in enabling cost-effective programming and rapid responses was highlighted, with calls for evidence-based allocation of resources. Some members stressed that any WFP or United Nations system reform must enhance efficiency while safeguarding core humanitarian principles and prioritizing life-saving actions. One member called for greater financial support from traditional and non-traditional partners, including governments, banks and the private sector.
40. Many members spoke of the need for better coordination between United Nations entities and reduced competition, the consolidation of services and stronger collaboration between the Rome-based agencies in order to maximize impact with diminishing resources. WFP was urged to strengthen existing partnerships and develop new ones, particularly with the private sector and international financial institutions, identifying innovative ways of meeting the needs of the most vulnerable.
41. Several members raised protection concerns related to women, children, persons with disabilities and conflict-affected civilians, calling on WFP to reinforce accountability to affected people and ensure that protection remained central in the new organizational structures. Further information was requested on humanitarian access in Gaza, the situation of women and girls in Afghanistan, efforts to address the situation in the Sudan, and measures being taken to adapt WFP to expected funding levels, foster national ownership of programming and ensure that protection and duty of care remained core priorities. One Board member sought insight into the impact of the global headquarters model on governance and oversight and examples of successful inter-agency collaboration.
42. In response, management said that in Gaza, the opening of an additional crossing had increased deliveries, but bottlenecks remained and further advocacy was needed. Other corridors were closed or congested, so WFP was exploring alternative routes. Commerce

had to resume before WFP could modify its programming. Beyond food, people in Gaza needed tents and household, hygiene and health supplies. WFP also needed armoured vehicles and spare parts to sustain its response. Turning to the Sudan, management said that the Deputy Executive Director's recent visit had been positive and steps were being taken to prevent gaps in leadership following the staff expulsions.

43. On funding constraints, all country offices had introduced cost-efficiency measures, and most had reached the limit of feasible reductions, forcing them to turn to hyper-prioritization of the most vulnerable people. A high proportion of governments contributed to WFP operations in their countries, such as emergency response and home-grown school feeding programmes. Regarding the transition to national ownership, WFP focused on building the capacity of national systems to work independently. In several countries, WFP's role in school meal programmes had already shifted to technical assistance only.
44. Regarding oversight functions in the new two-tier set-up, country directors were responsible for identifying the main risks in their countries, while regional directors contextualized those risks at the regional level, adapting their support accordingly.
45. The humanitarian reset and the UN80 initiative aligned with the reforms already begun internally by WFP. WFP was making important contributions to UN80, including in relation to supply chains. While WFP supported the prioritization set out under the humanitarian reset, it would continue to advocate that the full range of humanitarian responses be pursued.
46. With respect to humanitarian access, the level of complexity in the current environment was something new, which was why the diplomatic engagement of Member States was requested. Protection was core to programme quality and a cross-cutting component of the strategic plan for 2026–2029. In Afghanistan, women and girls, and the households of people with disabilities accounted for 80 percent of individuals targeted for assistance; according to WFP monitoring and third-party verification, 90 percent of targeted women and girls were able to access distribution sites. On disability inclusion, WFP had issued guidance on prioritization of the most vulnerable people, with disability one of the criteria. The organization was increasing partner capacity in relation to disability inclusion and was engaging with organizations of people with disabilities in the design, implementation and monitoring of its programmes.
47. As set out in the new strategic plan, WFP viewed emergency response, preparedness and resilience as fully integrated components of its work. WFP assisted national governments in developing their own frameworks, including through training. Collaboration with other United Nations entities, including the other Rome-based agencies, was a priority, with examples cited in Rwanda for food system transformation and with UNHCR at the global and regional levels.

Financial and budgetary matters

2025/EB.2/5 WFP management plan (2026–2028)

48. Management presented the management plan 2026–2028, noting that operational requirements for 2026 were forecasted to be USD 13 billion to reach 110 million people. The management plan was based on projected resources of USD 6.4 billion; however, recent data suggested that a more realistic forecast for 2026 contributions was USD 5.9 billion. Accordingly, WFP would further prioritize the management plan, continue cost containment measures and seek all opportunities for efficiency gains. Through the plan, WFP would focus on supporting the people facing the most severe food insecurity and on reducing humanitarian needs; 74 percent of the plan was allocated to crisis response operations.

49. Board members commended WFP for presenting a clear, strategic and realistic plan in a challenging global context. They praised the plan's alignment with the new strategic plan and United Nations reforms and welcomed WFP's commitment to cost-effectiveness, accountability, localization and transparency. Some members highlighted the targeted focus of the plan and its emphasis on WFP's mandate and operational efficiency. Others endorsed investments in digital transformation, supply chain optimization, shared services, workforce development and resource mobilization. Support was expressed for the replenishment of the Immediate Response Account and efforts to diversify funding, including the proposal to classify vertical funds as non-traditional donors.
50. Several Board members appreciated the balance between life-saving humanitarian action and the longer-term strengthening of resilience and national systems. Savings could also be achieved through economies of scale, strategic procurement, localization, increased use of cash-based transfers – considered by some as the preferred modality whenever feasible – and systematic analysis of operational costs. Some members sought assurances that cuts would not undermine oversight, technical expertise, operational agility or institutional capacity and called for adequate resources for anticipatory action, national capacity strengthening and cross-cutting priorities, including gender equality, protection, inclusion and environmental sustainability.
51. There was broad support for funding diversification through private sector engagement, vertical funds, climate finance and innovative mechanisms. Members highlighted the importance of burden-sharing, urging emerging economies and non-traditional donors to contribute more. One member stressed the importance of highlighting not only the urgency of humanitarian crises, but also WFP's impact; in relation to the proposed allocation from the PSA Equalization Account, the speaker also observed that the measure deviated from the purpose of that account and requested that such allocations not become regular practice.
52. Members expressed cautious support for the proposed updates to the Financial Regulations, but some had queries, particularly in relation to regulations 9.6 and 9.8, and requested further discussions. They noted that the proposed changes to the regulations aimed to enhance flexibility, comprehensiveness and alignment with current practice, but would also require rigorous oversight, and a clear understanding of implications.
53. Further information was sought on the impact of workforce realignment exercises and the management of unassigned staff; criteria for country-level staff reductions, beneficiary prioritization and contingency plans in the event of funding shortfalls; the integration of emergency and resilience interventions; and the impact of reduced funding in specific regions. One member urged WFP to ensure that proposals for adjusting its country presence, including through multi-country models, were fully coordinated with Member States.
54. Responding to questions, management highlighted the prudent use of WFP's reserves, with USD 70 million allocated for critical corporate initiatives and 90 percent of key performance indicators on track. While reserves could temporarily support the Immediate Response Account, sustainable funding had to come from donors. Workforce management reforms would reduce unassigned staff, and their time on full pay had been halved. Efficiency gains of 20 to 30 percent were anticipated from consolidating services related to travel, payroll and information technology. Resource mobilization was progressing, with USD 5.2 billion in hand and individual fundraising on track. Country strategic plans were closely aligned with country-level funding forecasts. Supply chain efficiencies remained a priority, as a 1 percent cost reduction could feed 4 million people monthly. On the use of the PSA Equalization Account, WFP management clarified that more than 10 years ago, the Board had authorized the use of the PSA Equalization Account for purposes beyond covering deficits, such as for

funding exceptional, time-bound critical corporate initiatives and, in the past, to support the Immediate Response Account.

55. The Deputy Executive Director noted that WFP had reduced its institutional budget by USD 200 million – or 35 percent – over 18 months. Organizational realignment sought to maximize implementation at the country office level and eliminate duplication, and WFP was committed to reporting on the impact of its work and to maintaining efficiency and effectiveness.
56. Further discussions would be held on the Financial Regulations, as requested.

2025/EB.2/6 Report of the External Auditor on findings from field audits and WFP management response

57. Speaking on behalf of the President of the Bundesrechnungshof, External Auditor of WFP, the Director of External Audit presented the summary field report, noting that WFP had achieved a 78.8 percent closure rate of recommendations from the period 2018–2023. Recurring issues had been identified, often stemming from inconsistent compliance with corporate guidance. Tighter oversight and intensified training for country offices were therefore recommended.
58. The Chief Risk Officer presented management's response, acknowledging that while no irregularities or evidence of malpractice had been found, some observations mirrored past audits. He described ongoing efforts to address persistent challenges while also highlighting the high recommendation closure rate.
59. Board members thanked the External Auditor for its report and management for its response and commended WFP for the recommendation closure rate, encouraging the timely completion of outstanding actions. They expressed concern over recurring audit issues and echoed the External Auditor's call for stronger collaboration between headquarters, regional offices and country offices. Several members stressed the need to increase compliance with rules and regulations through more effective oversight and targeted training.
60. Members flagged weaknesses in cooperating partner management as cause for concern, welcoming new guidance on spot checks and emphasising the need for consistent implementation and oversight. Inconsistent post-distribution monitoring of cash-based transfers was also raised: recognizing cash as an efficient form of assistance, members stressed the need for stronger management in that area in order to measure programme effectiveness and demonstrate that risks were managed effectively.
61. One member suggested that regional directors play a role in overseeing country office compliance with audit recommendations and efforts to prevent recurring issues. The External Auditor was advised to take a more strategic audit approach and provide a road map for strengthening operational excellence, risk management and accountability in addition to assessing compliance; the member further suggested that the External Auditor start its reports by highlighting best practices and strong systems within WFP that could serve as models across the United Nations system.
62. Additional information was sought on how the global headquarters model would strengthen WFP's operational effectiveness; how WFP would prioritize and track implementation of the new recommendations; and whether, in the view of the External Auditor, the global assurance framework and other new oversight mechanisms would help to reduce recurrent audit issues.
63. Taking note of all Board member comments and suggestions, the Director of External Audit said that the new oversight framework and global assurance framework could be expected to support more effective oversight and that country directors could be held responsible for ensuring that guidance from headquarters was applied in the field. Management confirmed

that assurance would be central to reforms starting in 2026, addressing long-standing issues through updated guidance and stronger discipline, including the global assurance standards. Additional layers of oversight were not required; instead, management sought to make existing systems simpler, smarter and more effective, using data and technology to support teams in the field. Management reiterated the accountability of global functions, as subject matter experts, on oversight and compliance, including in supporting country offices to address audit recommendations. Assurance and internal controls would be a core component in the new performance appraisal model for country directors in 2026. A global cash manual was being introduced, providing clear guidance and a simplified template to calculate transfer values.

Oversight functions (continued)

2025/EB.2/7 Summary report on the evaluation of WFP's 2018 enterprise risk management policy and management response

64. Summarizing the evaluation findings, the Director of Evaluation said that while the policy was clearly informed by evidence and well aligned with United Nations standards, with clear risk categorization, its coherence with other WFP policies and coverage of cross-cutting issues was limited. The lack of a dedicated information technology platform had constrained progress in linking risk management, planning and decision-making, and roles and responsibilities for risk management could be clearer. The Chief Risk Officer presented management's response to the five recommendations of the evaluation, all of which it had accepted.
65. Board members welcomed the recommendations and management's response. Several stressed the importance of risk-sharing, including through enhanced engagement and dialogue on risk-sharing with member states, including donors, and cooperating partners. One member said that, in line with the recently adopted policy, localization had to remain a priority throughout all WFP operations, including in risk management.
66. Other members highlighted the importance of clarifying and strengthening risk mitigation and escalation processes, of sharing residual risk after mitigation between WFP and donors, and of reflecting cross-cutting priorities, such as gender equality, inclusion and protection, in risk assessment and reporting. One member called on WFP to proceed with the recommended risk management training programme as soon as appropriate, and to update the risk management policy as recommended in the evaluation. WFP was also urged to increase resources for risk management, including prevention; provide clear guidance from headquarters, along with well-defined standards and expectations for staff in different functional roles; maintain open dialogue and engage proactively with the Board on matters such as risk appetite and tolerance; and pursue efforts to address dynamics that might discourage risk reporting, escalation and mitigation.
67. The Director of Evaluation concurred with the views expressed regarding the need to engage with cooperating partners on risk and risk-sharing, while WFP management said that risk management was a significant component of localization and reassured the Board that the localization strategy was applied in a spirit of mutual trust and collaboration. Management undertook to provide the Board with updates on progress in revising the enterprise risk management policy and strengthening the risk management culture in WFP while noting that risk escalation, risk-sharing and conversations on risk appetite with donors were becoming increasingly common in the current operating context, which was significantly more complex than in 2018. Management noted the concrete steps taken to further embed risk management into the core of operation leadership and to strengthen risk escalation and risk-sharing, building on lessons learned. Overall, WFP was fully committed to integrating risk into its decision-making and ensuring that it continued to make credible evidence-based choices, even in complex and high-risk environments.

Organizational and administrative matters

2025/EB.2/8 Appointment of the Inspector General and Director of the Oversight Office

68. The Chief of Staff outlined the process for the selection of the new Inspector General and Director of the Oversight Office and presented Mr Anthony Garnett as the candidate recommended by the selection panel and by the Executive Director. Mr Garnett had been serving as the Inspector General for the Office of the United Nations High Commissioner for Refugees, an organization very similar to WFP, since 2020.
69. Several Board members took the floor to support the proposed appointment. They stressed the importance of the role of the Inspector General in ensuring robust oversight, transparency and accountability, the cornerstones of effective governance and organizational credibility. They also expressed appreciation for the service of the previous Inspector General.
70. One Board member suggested that the Board review the charter of the Office of the Inspector General and consider adopting a single non-renewable term for the Inspector General, which could strengthen the independence of the role.
71. The Board approved the appointment of Mr Garnett as Inspector General and Director of the Oversight Office for a four-year term, from 15 January 2026 to 14 January 2030.

Oversight functions (continued)

2025/EB.2/9 Summary report on the corporate emergency evaluation of WFP's response to the emergency in Yemen (2019–2024) and management response

72. Presenting the summary report, the Director of Evaluation said that WFP had demonstrated flexibility and adaptability in its delivery of life-saving assistance to millions of people, including through proactive supply chain management, advance financing mechanisms and the use of monitoring data to inform decision-making. However, a decline in funding had hindered long-term planning and WFP's adaptive capacity and forced WFP to scale down its interventions. The evaluation made six recommendations, including in the areas of integrated programming, partnerships, localization, supply chains and the incorporation of cross-cutting priorities.
73. The Deputy Country Director welcomed the evaluation, noting that many of the recommendations had already been incorporated into the one-year extension of the interim CSP.
74. Board members voiced appreciation for the evaluation report and management's response while underscoring their deep concern regarding the ongoing food crisis in Yemen and the detention of humanitarian workers. One delegate called for intensified efforts to secure the release of detained United Nations staff; another called for increased donor support for WFP's work in Yemen.
75. Several members encouraged WFP to implement the evaluation recommendations with a focus on strategic collaboration, joint programmes and the strengthening of local capacities in order to ensure a balance between humanitarian and development objectives. One also recommended more consistent engagement with women-led organizations. Another member, underscoring the link between growing food insecurity and protection issues, encouraged WFP to continue integrating protection and gender considerations in its operations and partnerships. Additional information was requested on measures taken to mitigate the impact of the prolonged suspension of assistance and lessons learned from the suspension.

76. In relation to lessons learned from the pause in general food assistance, the Director of Evaluation noted that because of insufficient safeguards put in place to mitigate the adverse effects of the pause on the food security and nutrition situation of vulnerable populations, and since WFP was subsequently unable to resume distributions due to funding shortfalls, this negatively affected the perceived (not actual) neutrality and independence of WFP. Greater assessment of the risks associated with the pause in assistance would therefore have been valuable.
77. The Deputy Country Director for Yemen confirmed that the extension of the interim CSP responded to the evaluation recommendations, including through a renewed focus on resilience and partnerships. Funding and operational space were the two biggest challenges to re-establishing operations in the north. The WFP Senior Envoy to Yemen noted that all United Nations entities and non-governmental organizations had paused their activities in Yemen and negotiations were ongoing in relation to future programming, with the assistance of the Secretary-General.

2025/EB.2/10 Summary report on the evaluation of the country strategic plan for the Republic of Türkiye (2018–2025) and management response

78. The Director of Evaluation presented highlights of the evaluation, which had found WFP's programming to be highly relevant to people in need, with notable progress in tailoring assistance to vulnerable population groups. Performance had been strong in emergency response for refugees and earthquake-affected communities, but development work in livelihoods and recovery struggled to achieve sustainable results at scale. The three recommendations in the report encouraged WFP to strategically reposition itself in Türkiye, focusing on fewer high-impact areas and ensuring programme viability under low funding; develop a strategic framework for supporting community resilience; and support government emergency preparedness and response through capacity strengthening, especially at the sub-national level.
79. The country director confirmed that WFP had accepted all three recommendations and described ongoing efforts to implement them, including engagement with the Government, civil society, donors and the private sector on WFP's added value, and a staffing review exercise. In light of recent changes in the operating environment in Türkiye, especially in relation to temporary accommodation centres, WFP was reassessing its work in the country and would present a six-month budget revision to extend the current CSP while it adjusted its planning.
80. Several Board members praised WFP's work in Türkiye and in the wider region, acknowledging its humanitarian and logistics operations as well as its efforts to reposition itself in accordance with recent developments. One member underscored the need for WFP to capitalize on its comparative advantages; strengthen its partnerships, especially with NGOs, civil society, the private sector and non-traditional donors; and enhance regional coherence and coordination in the area of resilience, working with UNHCR on the priorities of UN80 and the humanitarian reset and ensuring that accountability and a focus on vulnerable people remained at the core of its work.
81. Another delegate highlighted WFP's support for refugees and host communities in Türkiye, underscoring the need to diversify funding for refugee operations. Appreciating the insights provided by the evaluation, a third speaker noted the importance of nuanced language in accurately conveying the social and economic situation in the country and ongoing policy work. He looked forward to WFP consolidating its achievements in the next CSP, adding that the transition of WFP from operations in Türkiye should be gradual and implemented in a predictable and transparent manner, in close cooperation with the national authorities.

82. Responding to Board member comments, the Director of Evaluation recognized that at times, nuance could be lost in summary reports in the interests of conciseness and recalled that the full evaluation reports contained a more complete account. The country director confirmed that WFP was working many of the points raised by Board members, including resource mobilization and WFP's added value.

2025/EB.2/11 Summary report on the evaluation of the country strategic plan for China (2022–2025) and management response

83. The Director of Evaluation presented the evaluation, which had found the CSP approach to be integrated, addressing the root causes of food insecurity in China through livelihoods and nutrition interventions, and aligned with national priorities. Challenges had been identified stemming from fragmentation in WFP's strategy, separation between the Centre of Excellence and the CSP, and limited understanding of the data needs of national decision-makers, which had hampered the success of WFP's efforts to provide evidence from pilot projects to inform their scale-up at the national policy level. The sustainability of interventions varied because projects were dispersed geographically, hindering coordination and synergy, while short funding cycles limited continuity and long-term impact.
84. WFP agreed with all five evaluation recommendations, which were informing the development of the next CSP for China. In addition to the plan, WFP would set out a holistic vision for WFP's presence in China and its role in enhancing partnerships and facilitating South–South cooperation. Project continuity and area-based programming would be strengthened and approaches in support of gender equality and disability inclusion would be developed. Investments were also being made in the country office's research capacity to support policy uptake.
85. Many Board members welcomed the evaluation. Underscoring the importance of ensuring that WFP prioritized resources for the countries most in need, one speaker expressed concern in relation to the use of WFP resources in China and urged WFP to transition to a post-CSP relationship with the country. Another delegate described ongoing development challenges in China and the need for continued cooperation with WFP. He praised the CSP's alignment with national priorities and its positive impact on vulnerable people and called for greater synergy between WFP efforts, including between the Centre of Excellence and the CSP.
86. In response to these comments, the Assistant Executive Director clarified that WFP's programme in China was fully funded by the Government of China and private sector, with no corporate resources allocated.

2025/EB.2/12 Summary report on the evaluation of the country strategic plan for Niger (2020–2025) and management response

87. The Director of Evaluation highlighted key findings from the evaluation. Despite temporary disruption following the July 2023 change in government, WFP had maintained operational alignment and continued support for vulnerable populations. Positive outcomes had been seen in the areas of crisis response, school meals, nutrition, livelihood activities, institutional capacity strengthening and the integration of cross-cutting issues. The evaluation recommendations encouraged WFP to strengthen the integration of its activities; enhance complementarities across partnerships; improve monitoring and evidence generation; diversify funding; strengthen human resource management; and optimize supply chain processes.
88. The country director confirmed that WFP accepted all six recommendations. Implementation had begun, including with the development of a multi-year strategy for home-grown school feeding in conjunction with the ministries of education and agriculture;

and the introduction of a new strategy to guide the sequencing and geographic focus of resilience interventions. Partnerships with cooperating partners were being strengthened, and efforts were ongoing to diversify resources and refine WFP's portfolio to optimize complementarity with other United Nations entities and NGO partners.

89. Board members endorsed the evaluation and commended WFP for its adaptability, alignment with community needs, efforts to foster gender equality and engagement in local procurement. They highlighted the value of combining emergency response and resilience activities, but noted gaps in internal coherence, coordination and monitoring. They urged WFP to implement the recommendations, especially those on improving the integration of activities, diversifying funding, strengthening staff capacity, and optimizing logistics and monitoring.
90. Several Board members called for improvements in data reliability and data systems. Improvements in supply chains, intersectoral synergies, partnerships, monitoring and social protection were also encouraged. One Board member requested more analysis of cash-based transfers and insight into WFP's use of armed escorts and the associated risks. Another sought clarification of WFP's priorities for work on strengthening local stakeholder capacities, especially in relation to the economic inclusion of women in food systems. Other members commented on the importance of good governance, transparent monitoring, training for national staff and support for climate change adaptation.
91. In response to Board member questions, the Director of Evaluation clarified that in relation to the use of armed escorts, the evaluation had not identified protection issues nor challenges to WFP's perceived neutrality in the Niger. The country director added that armed escorts were used as needed, with advocacy for alternative access options ongoing.
92. On the use of cash transfers, the evaluation officer explained that supply chain disruption in 2023 had led to an increased shift towards cash assistance. However, it had not always been possible to implement cash assistance because of restrictions in place. Moreover, in specific areas beneficiaries preferred in-kind assistance in light of inflation and the distance to markets. Further details were available in the full evaluation report.

2025/EB.2/13 Summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025) and management response

93. The Director of Evaluation presented the evaluation, noting that WFP had achieved significant results through its school feeding, crisis response and nutrition interventions, despite facing chronic funding shortfalls. WFP had established itself as a strong partner for national institutions and the CSP was aligned with national priorities and adapted to changing needs. Challenges identified included weak intervention logic and limited integration of activities; lack of funding had also constrained the scale and sustainability of interventions, while market-related challenges had constrained resilience building efforts. The evaluation recommendations encouraged WFP to refocus interventions on the most food-insecure areas, strengthen national capacity development, build multisectoral partnerships, redefine its strategic approach to resilience, strengthen resource mobilization and enhance monitoring and evaluation systems.
94. The country office welcomed the evaluation and accepted all the recommendations, some of which were already under implementation. The country director highlighted that the current CSP had been extended by six months to allow the country office to refine strategic priorities, mobilize additional funding and ensure a smooth transition to the next CSP.
95. Board members endorsed the evaluation findings and called for the full implementation of the recommendations. They commended WFP's achievements in Côte d'Ivoire, especially in school feeding, and acknowledged progress made in the empowerment of women, crisis response and the transition of programmes to national ownership. Concerns were voiced

in relation to chronic underfunding, the poor integration of CSP components and the lack of a systematic strategy for capacity strengthening. WFP was urged to continue addressing those challenges by focusing on the most vulnerable; establishing multisectoral framework agreements with national institutions and other United Nations entities; strengthening integrated capacity strengthening efforts based on best practices; and developing a resource mobilization strategy aligned with national priorities and aimed at securing multi-year contributions.

96. In response to Board member comments, the country director explained that the poor integration of results in the current CSP stemmed from having six strategic outcomes; the next CSP would be structured around two integrated strategic outcomes to improve coherence. It would also adopt a more structured approach to strengthening national capacities, based on identified needs in the areas of school feeding, nutrition and resilience.

2025/EB.2/14 Summary report on the evaluation of the country strategic plans for the Democratic Republic of the Congo for 2020–2025 and management response

97. The Director of Evaluation presented the evaluation, noting WFP's strong focus on life-saving interventions in the Democratic Republic of the Congo, including its scale-up in response to growing needs in eastern parts of the country in 2023. Serious funding constraints, however, had led to coverage that was far short of vast needs and had forced WFP to heavily prioritize emergency assistance. Through interventions consistent with national priorities, WFP had achieved positive results including in relation to joint resilience activities, cross-cutting issues and risk management, although achievements varied across regions, activities and years. The evaluation recommended that WFP refine prioritization for emergency response; strengthen the integration of crisis response and resilience programmes; improve monitoring, community feedback and data management; introduce multi-year, flexible contracts for national NGO partners; and clarify its coordination and service provision role.
98. Welcoming the evaluation, the country director described ongoing efforts to implement its recommendations, especially in relation to prioritization. Vulnerability-based targeting had been introduced, e-vouchers were being used to overcome liquidity issues and banking disruption in some areas, and a robust prioritization plan was in place. Data management and community feedback systems had been integrated, and efforts to strengthen localization and multi-year partnerships were under way, contingent on funding. The evaluation was informing the development of the next CSP, which had been deferred to ensure that it responded to the current operating environment and scale of food insecurity in the country. A budget revision to extend the current CSP had been presented for approval.
99. Board members endorsed the evaluation findings, commending WFP for its agility and high-quality emergency assistance, strategic positioning and alignment with national policies. Many observed, however, that its response was insufficient for the scale of needs, noting the impact of funding constraints, including heavy earmarking of contributions.
100. WFP was encouraged to implement all the recommendations, especially those related to prioritization, transparency, data management, the strengthening of local partnerships, emergency and resilience work, the clarification of service provider roles, and the integration of strategic outcomes. One Board member called for improved coordination between United Nations bodies and supported a review of the financing model for the United Nations Humanitarian Air Service (UNHAS), noting its vital importance for humanitarian response.
101. The country director took note of Board members' comments, especially in relation to the UNHAS financing model. She cited examples of WFP's close collaboration with the Government, including in support of the national school feeding strategy and through

efforts to strengthen province-level capacity aimed at improving the sustainability of joint resilience programming. In her comments, the Assistant Executive Director described the challenge of establishing multi-year partnerships given single-year funding and outlined steps to optimize UNHAS operations and broaden the resourcing base, including through the use of pooled funding and private-sector contributions.

2025/EB.2/15 Summary report on the evaluation of the country strategic plan for Eswatini for 2020–2025 and management response

102. Presenting the report, the Director of Evaluation highlighted key findings, including the clear links between food security analysis and the CSP outcomes, and WFP's operational agility in the face of shocks. WFP's approach to resilience, climate adaptation and social protection, however, had lacked detail, and its focus on a limited set of partners had restricted its strategic role in areas such as social protection. The evaluation recommendations encouraged WFP to assess potential resources and calibrate future CSP design to realistic funding expectations; continue supporting national capacity for school and preschool feeding; and, in partnership with the Government, clearly define WFP's value proposition, particularly in climate adaptation and social protection.
103. WFP welcomed the evaluation, and the country office had begun work on implementing the recommendations, strengthening collaboration with government and financial institutions, engaging with new donors and advancing inter-ministerial collaboration to promote food sovereignty. The evaluation was informing the development of the next CSP, which would focus on scaling up climate-smart, nationally led and resilient food system solutions, with a commitment to nationally owned school feeding operations and enhanced disaster preparedness.
104. Board members praised the evaluation and the management response and commended WFP for its work in Eswatini, including in crisis response, school feeding and national capacity building for disaster risk management. They voiced concern at the funding gap, especially in light of the country's poverty and food insecurity rates. WFP was urged to implement all three recommendations, intensifying resource mobilization efforts, reinforcing partnerships with international financial institutions, and clarifying its value proposition in social protection and climate adaptation.
105. Thanking Board members for their comments, the Regional Director for Eastern and Southern Africa explained that WFP was also exploring partnership opportunities beyond Eswatini, broadening its engagement with multilateral partners and other United Nations entities. A country presence review was planned, which would include consideration of the potential for multi-country mechanisms to enhance response and efficiency.

Operational matters (continued)

2025/EB.2/16 Indonesia country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 6)

106. Presenting the report, the Director of Evaluation highlighted WFP's support for national development efforts and its strategic positioning in helping to build national food security and emergency response systems in Indonesia. The evaluation had identified achievements in capacity strengthening, data systems and disaster management, as well as progress made in mainstreaming gender equality and inclusion. The report presented five recommendations in the areas of country capacity strengthening, human resources, partnerships, alignment with national systems and knowledge management.
107. The deputy country director presented the new CSP for Indonesia, which had been designed in full consultation with the Government and other stakeholders including civil society

organizations and organizations of persons with disabilities. The evaluation findings and recommendations had shaped the CSP, which focused on two activities: building national and local capacity for the free nutritious meals programme, and strengthening systems for anticipatory action, emergency preparedness and disaster risk management. The plan promoted national ownership and sustainable programming, positioning WFP as a trusted strategic partner in policy development and implementation. WFP also sought to expand partnerships with international financial institutions, the private sector, Indonesia Aid and non-traditional donors to diversify funding and enhance the impact of its work in Indonesia.

108. Board members expressed support for the new CSP, highlighting its alignment with national priorities and WFP's strategic plan and endorsing its approaches to nutrition, resilience, South–South cooperation and capacity strengthening. Several delegates voiced support for the free nutritious meals programme and disaster preparedness, especially anticipatory action systems.
109. WFP was urged to engage in strong coordination with all stakeholders for efficiency and effectiveness and to develop strategies for scaling up successful anticipatory action models, with due attention to risk monitoring and mitigation. Technical support for local supply chains should incorporate spatial planning tools and sustainability criteria aligned with relevant national targets.
110. One Board member sought assurances that WFP interventions would not exacerbate environmental degradation or undermine climate-related objectives, calling for the integration of environmental safeguards, sustainable procurement and annual reporting on environmental performance. Another member requested details of measures to strengthen participation by persons with disabilities and other vulnerable groups in WFP programming.
111. In response, WFP management confirmed that environmental and social safeguards were applied to all activities, with technical assistance focused on sustainable procurement and delivery systems. The CSP would embed climate-smart and energy-efficient solutions and promote community engagement and best practices from global partners. Support for the free nutritious meals programme would seek to ensure the use of sustainable procurement and delivery models.

2025/EB.2/17 Sierra Leone country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 8)

112. The Director of Evaluation noted that the evaluation had found the CSP for 2020–2025 to be well aligned with national priorities and the UNSDCF, leveraging WFP's strengths in logistics, school meals and emergency response while expanding its engagement in capacity strengthening and resilience. Five recommendations had been made in relation to integrated resilience programming, stronger partnerships and coordination for the national school feeding programme, investment in child nutrition, support for smallholder market access, and the integration of gender equality, women's empowerment and environmental considerations.
113. Welcoming the report, the country director confirmed that management had accepted all five recommendations and that work had begun on their implementation. He presented the new CSP for Sierra Leone, which had been developed in consultation with the Government and through which WFP sought to protect the most vulnerable people before, during and after shocks while strengthening local value chains to improve access to and the affordability of diverse and nutritious foods. The three CSP outcomes involved strengthening disaster management capacity, expanding home-grown school feeding, addressing malnutrition, strengthening livelihoods and resilience, and promoting sustainable agriculture and access to finance and markets for smallholders.

114. Commending the consultative nature of the CSP development process, Board members endorsed the plan, highlighting its alignment with national priorities, its emphasis on food and nutrition assistance and its support for food system transformation, education, local economic development and agriculture. They stressed the importance of including women and young people in programming, investing in their skills and financial inclusion to break intergenerational cycles of poverty and hunger. Capacity building, sustained investment in localization and clear handover strategies were described as key to the long-term impact of the CSP.
115. In relation to resilience programming, one Board member expressed concern at WFP's role as a market actor while utilizing subsidies, noting that the approach could crowd out local market participants unable to compete with a subsidized model. The speaker sought further insight into the scale, cost and expected results of activities under CSP outcome 3, encouraging the use of KPIs to demonstrate value for money, and urged WFP to optimize the frequency and sensitivity of food security monitoring to better inform programming and policy development.
116. Responding to these comments, the country director explained that WFP did not distribute subsidized food in Sierra Leone but instead sought to build systems that facilitated the procurement of locally produced food for its programming – work that would intensify under the new CSP using a food systems approach. Localization, inclusion, and transition and handover strategies were core aspects of WFP's programming. The Assistant Executive Director added that the country office would use its strong food security analysis and monitoring capabilities to closely monitor the market situation to ensure that the food system approach had the desired effect of encouraging market development and not displacing it.

2025/EB.2/18 Ethiopia country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 5)

117. Presenting highlights of the evaluation, the Director of Evaluation described WFP's interventions under the CSP for 2020–2025 as relevant, evidence-based and flexible in responding to rising humanitarian needs, notably during the Tigray conflict. Although WFP had sought to shift from humanitarian assistance to resilience building, this was based on overoptimistic assumptions of national capacities and activities were insufficiently well integrated. The CSP did not provide adequate strategic guidance for a large-scale emergency response, while resource mobilization, monitoring, risk mitigation, staffing and protection issues were also challenges. Key recommendations included maintaining WFP's strategic relevance, continuing to engage in resilience, ensuring a conducive environment for a principled response, improving monitoring, accelerating the shift to cash assistance and enhancing human resource planning.
118. The country director presented the new CSP for Ethiopia, which reflected the evaluation findings and recommendations. The new plan consolidated WFP's transition to food systems programming, incorporating scenario-based planning, layered interventions, risk management and a people-centred approach focused on women's empowerment, youth engagement and localization. The plan also emphasized strategic partnerships with a wide range of stakeholders and created opportunities for South–South and triangular cooperation through its focus on national system strengthening. Global assurance measures and robust mechanisms for protection from sexual exploitation and abuse (PSEA) were in place, and cash-based transfers would be scaled up, with WFP chairing the cash working group in Ethiopia.
119. Board members commended WFP and the Government for a comprehensive, relevant and balanced CSP that was aligned with national priorities and reflected lessons learned in risk management, accountability and resilience. They welcomed the CSP's integrated approach

and its focus on areas such as school meals, pastoralist training, local food production, disaster risk management, social protection, cash assistance and the prioritization of vulnerable people, especially women and girls.

120. The importance of clear targeting and prioritization, robust monitoring, and staff safety and well-being was emphasized. WFP was urged to address gaps in national programming, promote climate action and gender equality, and support persons with disabilities, addressing sociocultural barriers and economic inequality. Two delegates encouraged WFP to monitor changes in the operating environment across Ethiopia and adjust its programming to ensure that assistance reached the most vulnerable people.
121. Board members raised concerns about the alignment of WFP's approaches with global standards, the need for improved donor engagement, and efforts to ensure that activities complemented, rather than duplicated, the work of partners. The importance of integrated programming, accountability and scenario-based risk planning were also highlighted as key points for CSP implementation. There were calls for enhanced risk-sensitive monitoring of PSEA issues and greater inter-agency engagement on PSEA.
122. A number of Board members expressed concern over the lack of explicit references to gender equality, climate change and the SDGs in the CSP, urging WFP to ensure full implementation of its relevant policies and voicing their continued support for the 2030 Agenda. Members called for regular communication on risks and accountability, clarity on the impact of hyper-prioritized targeting, and further insight into the alignment between expected results and WFP's mandate. Two delegates asked whether the funding forecast underpinning the CSP was realistic and whether the planned shift to resilience programming was feasible, given the scale of needs and decline in funding. One sought more insight into the coordination of the productive safety net programme and the complementarity of WFP's work with that of other United Nations entities.
123. Responding to comments and questions, the country director reaffirmed WFP's commitment to robust assurance, accountability and transparency measures, noting that assurance protocols initiated in Ethiopia had since been adopted in 30 countries. Monitoring standards remained high regardless of operational scale, with regular reporting to the Government and donors, including incident disclosures. Key programme highlights included the anticipated resumption of school feeding in the Somali region and strengthened targeting for persons with disabilities. The CSP prioritized the most food-insecure areas, integrating school feeding, nutrition, capacity strengthening and resilience activities.
124. Cash-based transfers had seen significant growth, rising from 11 percent of total transfers in 2023 to 34 percent as of October 2024. Despite funding challenges, especially for refugee assistance, WFP had delivered planned activities until October without major disruptions.
125. Risk management remained a top priority, with effective mitigation strategies minimizing operational disruptions. Management also affirmed that WFP was committed to transparency with all partners in relation to risk, facilitating risk sharing including through regular reporting. WFP maintained strong partnerships with the Government, private sector and other United Nations entities, ensuring complementarity and efficient humanitarian response.
126. Operational adjustments, including a reduction of 600 posts, had enhanced cost-effectiveness; recognizing the huge impact of downsizing on employees, management was seeking to address staff well-being and workforce stability. WFP continued to adapt to the changing funding situation, maintaining regular engagement with stakeholders to ensure transparency and responsiveness.

127. Following the approval of the CSP, the Ambassador of Ethiopia expressed her Government's commitment to continued partnership with WFP and endorsed the strategic direction of the new CSP, noting its alignment with the country's *Vision 2030*.

2025/EB.2/19 Uganda country strategic plan (2026–2030), including evaluation results and recommendations from summary evaluation report in item 6 c) 10)

128. The Director of Evaluation presented the CSP evaluation, which had found that WFP had leveraged its comparative advantage in Uganda for emergency response, logistics, and food security and nutrition. The evaluation contained six recommendations in areas including programme integration, WFP's enabling role, sustainable and strategic partnerships, sustainable resilience-building interventions, cross-cutting priorities and food systems transformation. The country director thanked the evaluation team for their work and confirmed that management had accepted all six recommendations, offering examples of their ongoing implementation.
129. Turning to the new CSP, the country director emphasized its alignment with national development plans, United Nations frameworks and the WFP strategic plan for 2026–2029. The CSP had a streamlined design, with three integrated outcomes focused on life-saving assistance, resilient livelihoods and strengthened national systems. Under the CSP, WFP would shift from direct implementation to an enabling role, targeting assistance using a prioritized and calibrated approach, including for refugees. Lean season assistance in Karamoja would be risk-informed and anticipatory, and programming aimed at preventing malnutrition would be carried out in cooperation with UNHCR and UNICEF.
130. Board members endorsed the findings and recommendations of the evaluation, noting that they had informed the design of the new CSP. Describing the CSP as comprehensive and forward-looking, they appreciated its focus on localization, resilience and national capacity strengthening and its transformative approach.
131. WFP was encouraged to prioritize implementation of the localization policy, leveraging the expertise and capacity of local and national actors to achieve sustainable outcomes and supporting the transition to national ownership. One Board member requested continued reporting on the nutritional adequacy of assistance for refugees, adding that WFP should prioritize efficiency and avoid overlap with the work of other United Nations entities. Another encouraged stronger strategic engagement with partners and the promotion of integrated multi-sectoral models for fostering refugees' self reliance, especially through social protection; the speaker also supported the use of internationally agreed language in relation to gender equality, climate change and shared global targets, including the Sustainable Development Goals.
132. There were calls for continued mainstreaming of cross-cutting priorities including gender, nutrition and environmental sustainability. Further information was sought on resource forecasts, prioritization mechanisms and vulnerability-based targeting, as well as updates on progress in Karamoja in terms of support for smallholder farmers and school feeding.
133. Thanking Board members for their feedback, the country director confirmed that the CSP would be implemented in accordance with all WFP policies. Prioritization, efficiency and localization remained central, with work under way with the Government and partners on a localization policy specifically for Uganda. WFP coordinated with other United Nations entities in the country to maximize impact. On social protection, the NutriCash programme had demonstrated significant progress and had proven very effective in targeting the most vulnerable women. In Karamoja, WFP was working with the authorities to support procurement from smallholder farmers for the school feeding programme, using local government funding. Budget assumptions were reviewed annually, with emergency response prioritized in the event of increased needs. The country office was conducting regular studies to monitor the impact of reduced assistance, reprioritizing resources as

needed, and remained committed to reaching the most vulnerable, including persons with disabilities.

134. Following the approval of the CSP, the Permanent Secretary in the Office of the Prime Minister of Uganda affirmed his Government's commitment to the integrated, sustainable approach set out in the new CSP, emphasizing refugee inclusion, school feeding and the alignment of national and international resources to accelerate progress towards shared goals.

2025/EB.2/20 Timor-Leste country strategic plan (2026–2030)

135. The country director presented the CSP for 2026–2030, which reflected extensive stakeholder consultations and was aligned with national priorities and the UNSDCF. The CSP was built on WFP's strong partnership with the Government, focusing on policy-level capacity strengthening and technical assistance and responding to the Government's preference for partners to support the piloting and scale-up of interventions in areas such as school meals and nutrition-sensitive social protection – prior to national uptake. WFP would expand its work on country capacity strengthening, while contributing to the Government's emerging social protection agenda. Women and girls would be prioritized throughout CSP implementation, and government adoption of digital technology would be supported to enhance impact.
136. Several Board members expressed strong support for WFP's work in Timor-Leste, especially in relation to school meals, national emergency preparedness, nutrition and social protection. They praised the CSP's alignment with WFP's comparative advantages and national development plans, as well as its emphasis on anticipatory action, contingency planning and resilience.
137. Noting that Timor-Leste faced significant challenges related to climate change and inclusion, one Board member encouraged collaborative approaches, robust monitoring and evaluation, the right in-country expertise and measures to ensure that vulnerable people who required support would not be systematically excluded. For resource-intensive activities, WFP should clearly assess costs and benefits, and sustainability. The planned evaluation of school feeding was welcomed, as were WFP's commitments to strengthening partnerships and improving disaggregated data, which would be vital to its work on PSEA and the inclusion of persons with disabilities. The speaker further called on WFP to ensure adequate planning, monitoring and funding for its work on cross-cutting priorities.
138. Other members congratulated WFP on its work on school feeding and its recent engagements with the Government on the global task force on social protection for nutrition. In particular, the CSP's inclusion of anticipatory action and contingency planning were appreciated, as well as its focus on resilience activities. The full alignment of the CSP with the Government's strategic development plan were also acknowledged. Timor-Leste's national school feeding programme was highlighted as a cornerstone of human capital development. Learning exchanges on social protection, education and governance were also appreciated. The role of Timor-Leste within the Community of Portuguese Speaking Countries was also acknowledged, as a part of the collective commitment to realize the human right to adequate food.
139. Following the approval of the CSP, the Ambassador of Timor-Leste expressed deep appreciation for WFP's longstanding partnership with his country and described the CSP as foundational for continued progress towards Timor-Leste's strategic development goals and sustainable development. He further appreciated that the CSP was fully aligned with and implemented through government-owned and government-led systems.

2025/EB.2/21 Rwanda country strategic plan (2026–2029)

140. The country director presented the CSP, which was fully aligned with national priorities and had been developed in close consultation with the Government, partners and communities. The CSP focused on serving the most vulnerable people, including refugees; strengthening national safety nets for nutrition and resilience; building resilient food systems; and supporting emergency preparedness and response.
141. Board members commended the CSP's holistic approach, its alignment with national strategies, and its focus on resilience, nutrition and vulnerable groups. Several praised the inclusive consultation process and the emphasis on crisis response. Others highlighted the CSP's evidence-based design, integration with government priorities, and the catalytic role of school feeding. The focus on national ownership, women's empowerment, and the transition from direct implementation to technical assistance was endorsed. WFP was commended for its resource mobilization efforts and urged to harness partnerships with the Government, other United Nations agencies, civil society and the private sector, including through the Scaling Up Nutrition business network.
142. WFP was encouraged to establish clear strategies for addressing rising food insecurity among refugees, including as a result of reduced cash assistance; continue providing technical support for national nutrition and school meal programmes; ensure data protection and provide transparent reporting on partnerships and coordination with other United Nations entities; and provide regular updates on the humanitarian situation and resource mobilization. Two Board members called for continued evaluation of needs, prioritization of the most vulnerable, and explicit reference to gender equality and climate change in programming; others encouraged WFP to support the establishment of safe rooms for girls in schools.
143. Further information was sought on cost-effectiveness and efficiency gains, beneficiary prioritization during funding shortfalls, expected gains from digital and shock-responsive systems, and the sustainability of pathways towards self-reliance for refugees.
144. Thanking Board members for their support, the country director emphasized the importance of joint programming and partnerships and the alignment of the CSP with national priorities and the UNSDCF. He highlighted the achievements of the school meal programme in Rwanda, including support for girls, and described efforts to localize procurement, support smallholder farmers and foster private sector engagement. He acknowledged the severe challenges facing refugee operations and the need for continued donor support. The Assistant Executive Director added that Rwanda was one of three countries in Eastern Africa prioritized for strengthened collaboration with UNHCR on sustainable responses and vulnerability-based targeting.
145. Following the approval of the CSP, the Minister of Agriculture and Animal Resources for Rwanda underscored the alignment of the plan with national priorities and conveyed his Government's commitment to continued partnership with WFP.

Oral report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP

146. The joint field visit, coordinated by WFP, had brought representatives from 17 countries and all four Executive Boards to Egypt, a middle-income country hosting 1 million refugees and serving as a critical humanitarian hub for the region. The delegation had engaged with senior Egyptian officials and 16 line ministries, discussing national priorities in social protection, education, health, youth engagement, women's empowerment, climate resilience, food security, technology and innovation, and inclusive development. The group had observed WFP's triple-layered assurance mechanisms and direct support for refugees and host communities, including cash-based transfers and vocational training. Encounters

with beneficiaries, such as Sudanese and Syrian refugees, had highlighted the challenges faced by people suddenly forced to rely on humanitarian assistance.

147. Field visits to Damietta and Alexandria had showcased multi-agency initiatives in women and girls' empowerment, climate adaptation, inclusive education, and support for both long-standing and newly arrived refugees. Delegates emphasized the value of witnessing WFP's work firsthand and engaging directly with beneficiaries to understand the impact of United Nations' interventions on their lives. Five areas for continued focus were identified: evaluation, government collaboration, youth and gender equality, people-centred programming, and transformation. Three concerns were noted: inability to visit southern Egypt, stagnation in female workforce participation, and deteriorating food security in some parts of the country.
148. Challenges discussed included the tangible impact of a 40 percent reduction in WFP assistance, which had manifested in major cuts to cash transfers for vulnerable families. The WFP country team had welcomed the clarity provided by the new strategic plan, especially guidance on prioritizing and phasing out certain activities. The visit had underscored the need for continued investment in anticipatory action, local food systems, innovative financing, and improved communication of WFP's impact and the rationale behind its programme choices.

Oversight functions (continued)

2025/EB.2/22 Revised terms of reference of the Independent Oversight Advisory Committee

149. The Board Secretary presented the revised terms of reference for the Independent Oversight Advisory Committee, highlighting the addition of ethics as an area of collective expertise, in line with a recommendation from the Joint Inspection Unit.
150. The revised terms of reference were duly approved.

Organizational and administrative matters

2025/EB.2/23 Biennial programme of work of the Executive Board (2026–2027)

151. The Secretary to the Executive Board presented the programme of work for 2026–2027, which set out details of the items and documents that would be considered by the Board during that period and included a provisional calendar of meetings for the governing bodies of the Rome-based agencies.

Reports of the Executive Board sessions

2025/EB.2/24 Summary of the work of the 2025 annual session of the Executive Board

152. The President extended her thanks to the Rapporteur for preparing the summary of the 2025 annual session of the Board, noting that the draft document had been circulated for Board member comment in October 2025. The Board approved the summary.

Verification of adopted decisions and recommendations

153. Expressing appreciation to the staff of WFP for their support and to the members and observers of the Board for their collaboration and engagement, the Rapporteur confirmed that the decisions and recommendations presented in the draft compilation of decisions and recommendations adopted by the Board at the current session corresponded to those that had been agreed during the session. The final versions of the adopted decisions and recommendations would be posted on the Board's website during the next working day, and a draft summary of the discussions that took place during the session would be circulated for comment in due course and considered by the Board for approval at its next session.

Closing remarks by the Executive Director

154. Speaking on behalf of the Executive Director, the Deputy Executive Director expressed deep appreciation for the leadership of the Board President and the strong engagement of Board members during the second regular session. The Board's collective willingness to make difficult compromises had enabled the adoption of the new strategic plan, management plan, corporate results framework and several CSPs – documents that together provided the resources and the programmatic framework for WFP's future direction and its continued efforts to reach those most in need.
155. The new strategic plan, adopted by consensus, set out three clear strategic outcomes and reaffirmed WFP's commitment to efficiency and effectiveness and to maximizing the resources channelled to frontline operations. The session had been marked by a spirit of unity and shared responsibility, with management pledging to maintain open dialogue and collaboration with Member States. The importance of trust between WFP, the Board and Member States was emphasized as essential for effective governance and impact.
156. Special tribute was paid to Assistant Executive Director Valerie Guarnieri for 25 years of distinguished service, recognizing her leadership in shaping the new strategic plan and her role in inspiring WFP teams worldwide. The Deputy Executive Director also acknowledged the contributions of other departing staff and Board Members, thanking them for their dedication to WFP's mission.
157. Looking ahead, WFP management called for continued partnership and support, underscoring the shared belief that no child should go hungry and reaffirming the organization's commitment to saving and changing lives in order to build a better future for all.

ANNEX I

Decisions and recommendations

The decisions and recommendations in the current report will be implemented by the Secretariat in the light of the Board's deliberations, from which the main comments will be reflected in the summary of the work of the session.

Adoption of the agenda

The Board adopted the agenda for the session.

17 November 2025

Appointment of the Rapporteur

In accordance with rule XII of its rules of procedure, the Board appointed Mr Hokyun Kim (Republic of Korea, List B) as Rapporteur for its 2025 second regular session.

17 November 2025

Current and future strategic issues

2025/EB.2/1 Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP

The Board took note of the opening remarks by the Executive Director. The main points of the Executive Director and the Board's comments would be reflected in the summary of the work of the session.

17 November 2025

Strategic matters

2025/EB.2/2 WFP strategic plan (2026–2029)

The Board approved the WFP strategic plan (2026–2029) (WFP/EB.2/2025/3-B/1/Rev.1).

17 November 2025

2025/EB.2/3 WFP corporate results framework (2026–2029)

The Board approved the WFP corporate results framework (2026–2029) (WFP/EB.2/2025/3-C/1/Rev.1).

17 November 2025

Oversight functions

2025/EB.2/4 WFP accountability and oversight framework

The Board approved the WFP accountability and oversight framework (WFP/EB.2/2025/6-A).

17 November 2025

Financial and budgetary matters

2025/EB.2/5 WFP management plan (2026–2028)

Having considered WFP's management plan for 2026–2028 (WFP/EB.2/2025/5-A/1/Rev.2), the Board:

- i) *noted* that the proposed 2026 programme support and administrative budget assumed a funding level of USD 6.4 billion in 2026 (the "global contribution forecast");

- ii) *took note* of projected operational requirements of USD 13.0 billion in 2026 and a provisional implementation plan of USD 7.7 billion for 2026, as outlined in section III of the management plan for 2026–2028;
- iii) *approved* a 2026 programme support and administrative budget of USD 380 million, to be appropriated as follows:
- | | |
|--|--------------------------|
| Strategic direction and management | USD 94.5 million |
| Efficient, effective and evidence-based business services | USD 176.9 million |
| Influential advocacy and communications for effective partnerships and resource mobilization | USD 71.3 million |
| Robust governance and independent oversight | USD 37.3 million |
| Total | USD 380.0 million |
- iv) *authorized* the Executive Director to increase the programme support and administrative budget in the case of an increase in the global contribution forecast, at a rate not to exceed 2 percent of the anticipated increase in that forecast, less the USD 15 million anticipated in programme support and administrative budget funding shortfall for that period; and in all other cases *urged and authorized* the Executive Director to reduce the appropriation by up to 10 percent by implementing cost-saving measures, as feasible;
- v) *approved* the use of the programme support and administrative equalization account to fund any shortfall between indirect support cost revenue from contributions and the programme support and administrative appropriation, as may be reduced pursuant to paragraph iv) above;
- vi) *approved* a standard indirect support cost recovery rate at 6.5 percent for 2026 for all contributions except for such contributions received pursuant to General Rule XIII.4 (e), for which an indirect support cost recovery rate of 4 percent shall apply;
- vii) *approved* the use of the programme support and administrative equalization account for a total amount of USD 78 million, specifically to:
- a) *appropriated* USD 70 million for two new critical corporate initiatives, namely the WFP Digital Business Transformation Plan (2025–2028) for USD 60 million and the implementation of the Global Shared Services Strategy (2026–2028) for USD 10 million; and
 - b) *replenished* the Wellness fund with USD 8 million;
- viii) *approved* the use of the unearmarked portion of the General Fund for a total amount of USD 92 million, specifically to:
- a) *replenished* the Immediate Response Account by the amount of USD 25 million to improve the availability of funds for allocations from that account;
 - b) *replenished* the Country Office Safety Net by the amount of USD 25 million to continue to support country offices facing acute financial distress and to expand the scope of the safety net to address unforeseen and urgent costs, such as staff relocation and evacuation, arising from rapidly changing security conditions or incidents, while ensuring that available directed and multilateral contributions remain focused on supporting WFP beneficiaries;
 - c) *replenished* the Emerging Donor Matching Fund by the amount of USD 22 million for the purposes described in section IV.3 of the management plan for 2026–2028; and
 - d) *invested* the amount of USD 20 million in the individual fundraising model;

- ix) *took note* of the repurposing of up to USD 97.5 million of the Employee Benefit Fund surplus to support workforce management costs, including separation payments and salaries for unassigned staff;
- x) *approved* the classification of the vertical funds identified in paragraphs 28 through 30 of section II of the management plan for 2026–2028 as non-traditional donors for the purposes of application of WFP General Rule XIII.4 (c);
- xi) *approved* the resourcing target level of USD 400 million for the Immediate Response Account in 2026, in line with the 2025 level;
- xii) *approved* the evaluation function workplan and priorities for 2026–2028 as presented in annex VIII; and
- xiii) *took note of* the proposed amendments to the WFP Financial Regulations as set forth in the proposed text column of annex VII and of the advice of the Advisory Committee on Administrative and Budgetary Questions and the Finance Committee of the Food and Agriculture Organization of the United Nations in this regard, and *looks forward* to further consultation and to consideration of the proposed amendments in 2026.

The Board also took note of the comments of the Advisory Committee on Administrative and Budgetary Questions of the United Nations (WFP/EB.2/2025/5-(A,B)/2) and the Finance Committee of the Food and Agriculture Organization of the United Nations (WFP/EB.2/2025/5-(A,B)/3).

18 November 2025

2025/EB.2/6 Report of the External Auditor on findings from field audits and WFP management response

The Board took note of the report of the External Auditor on findings from field audits (WFP/EB.2/2025/5-B/1) and the management response (WFP/EB.2/2025/5-B/1/Add.1).

The Board also took note of the comments of the Advisory Committee on Administrative and Budgetary Questions of the United Nations (WFP/EB.2/2025/5-(A,B)/2) and the Finance Committee of the Food and Agriculture Organization of the United Nations (WFP/EB.2/2025/5-(A,B)/3).

18 November 2025

Oversight functions (*continued*)

2025/EB.2/7 Summary report on the evaluation of WFP's 2018 enterprise risk management policy

The Board took note of the summary report on the evaluation of WFP's 2018 enterprise risk management policy (WFP/EB.2/2025/6-B/2) and the management response (WFP/EB.2/2025/6-B/2/Add.1).

18 November 2025

Organizational and administrative matters

2025/EB.2/8 Appointment of the Inspector General and Director of the Oversight Office

Following the recommendation by the Executive Director, the Board approved the appointment of Mr. Anthony Garnett (United Kingdom) as Inspector General and Director of Oversight Office, for a term of four years, from 15 January 2026 to 14 January 2030.

18 November 2025

Oversight functions (*continued*)**2025/EB.2/9 Summary report on the corporate emergency evaluation of WFP's response in Yemen (2019–2024) and management response**

The Board took note of the summary report on the corporate emergency evaluation of WFP's response in Yemen (2019–2024), (WFP/EB.2/2025/6-B/1) and the management response (WFP/EB.2/2025/6-B/1/Add.1).

18 November 2025

2025/EB.2/10 Summary report on the evaluation of the country strategic plan for the Republic Türkiye (2018–2025) and management response

The Board took note of the summary report on the evaluation of the WFP country strategic plans for the Republic of Türkiye (2018–2025), (WFP/EB.2/2025/6-C/9) and the management response (WFP/EB.2/2025/6-C/9/Add.1).

19 November 2025

2025/EB.2/11 Summary report on the evaluation of the country strategic plan for China (2022–2025) and management response

The Board took note of the summary report on the evaluation of the country strategic plan for China (2022–2025) (WFP/EB.2/2025/6-C/1) and the management response (WFP/EB.2/2025/6-C/1/Add.1)

19 November 2025

2025/EB.2/12 Summary report on the evaluation of the country strategic plan for the Niger (2020–2025)

The Board took note of the summary report on the evaluation of the country strategic plan for the Niger (2020–2025), (WFP/EB.2/2025/6-C/7) and the management response (WFP/EB.2/2025/6-C/7/Add.1)

19 November 2025

2025/EB.2/13 Summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025) and management response

The Board took note of the summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025) (WFP/EB.2/2025/6-C/2) and the management response (WFP/EB.2/2025/6-C/2/Add.1).

19 November 2025

2025/EB.2/14 Summary report on the evaluation of the country strategic plans for the Democratic Republic of the Congo for 2020–2025 and management response

The Board took note of the summary report on the evaluation of the country strategic plans for the Democratic Republic of the Congo for 2020–2025, (WFP/EB.2/2025/6-C/3) and the management response (WFP/EB.2/2025/6-C/3/Add.1).

19 November 2025

2025/EB.2/15 Summary report on the evaluation of the country strategic plan for Eswatini for 2020–2025 and management response

The Board took note of the summary report on the evaluation of the country strategic plan for Eswatini for 2020–2025 (WFP/EB.2/2025/6-C/4) and the management response (WFP/EB.2/2025/6-C/4/Add.1).

19 November 2025

Operational matters**2025/EB.2/16 Country strategic plan – Indonesia (2026–2030)****Summary report on the evaluation of the country strategic plan for Indonesia (2021–2025) and management response**

The Board approved the Indonesia country strategic plan (2026–2030) (WFP/EB.2/2025/7-A/4) at a total cost to WFP of USD 10,170,922.

The Board took note of the summary report on the evaluation of the country strategic plan for Indonesia (2021–2025) (WFP/EB.2/2025/6-C/6) and the management response (WFP/EB.2/2025/6-C/6/Add.1).

19 November 2025

2025/EB.2/17 Country strategic plan – Sierra Leone (2026–2030)**Summary report on the evaluation of the country strategic plan for Sierra Leone (2020–2025) and management response**

The Board approved the Sierra Leone country strategic plan (2026–2030) (WFP/EB.2/2025/7-A-6) at a total cost to WFP of USD 148,730,683.

The Board took note of the summary report on the evaluation of the country strategic plan for Sierra Leone (2020–2025), (WFP/EB.2/2025/6-C/8) and the management response (WFP/EB.2/2025/6-C/8/Add.1).

19 November 2025

2025/EB.2/18 Country strategic plan – Ethiopia (2026–2030)**Summary report on the evaluation of the country strategic plan for Ethiopia (2020–2025) and management response**

The Board approved the Ethiopia country strategic plan (2026–2030) (WFP/EB.2/2025/7-A/3) at a total cost to WFP of USD 3,318,815,888.

The Board took note of the summary report on the evaluation of the country strategic plan for Ethiopia (2020–2025) (WFP/EB.2/2025/6-C/5) and the management response (WFP/EB.2/2025/6-C/5/Add.1)

19 November 2025

2025/EB.2/19 Country strategic plan – Uganda (2026–2030)**Summary report on the evaluation of the country strategic plan for Uganda (2018–2025) and management response**

The Board approved the Uganda country strategic plan (2026–2030) (WFP/EB.2/2025/7-A/9) at a total cost to WFP of USD 784,745,367.

The Board took note of the summary report on the evaluation of the country strategic plan for Uganda (2018–2025) (WFP/EB.2/2025/6-C/10) and the management response (WFP/EB.2/2025/6-C/10/Add.1)

19 November 2025

2025/EB.2/20 Country strategic plan – Timor-Leste (2026–2030)

The Board approved the Timor-Leste country strategic plan (2026–2030) (WFP/EB.2/2025/7-A/7) at a total cost to WFP of USD 41,255,303.

19 November 2025

2025/EB.2/21 Country strategic plan – Rwanda (2026–2029)

The Board approved the Rwanda country strategic plan (2026–2029) (WFP/EB.2/2025/7-A/5) at a total cost to WFP of USD 185,224,327.

19 November 2025

Oversight functions (*continued*)**2025/EB.2/22 Revised terms of reference of the Independent Oversight Advisory Committee**

The Board approves the revised terms of reference of the Independent Oversight and Advisory Committee as set out in document WFP/EB.2/2025/6-D.

20 November 2025

Organizational and administrative matters (*continued*)**2025/EB.2/23 Biennial programme of work of the Executive Board (2026–2027)**

The Board approved the biennial programme of work of the Executive Board (2026–2027) as set out in document WFP/EB.2/2025/8-B/Rev.1 and as proposed by the Bureau and the Secretariat.

20 November 2025

Reports of the Executive Board sessions**2025/EB.2/24 Summary of the work of the 2025 annual session of the Executive Board**

The Board approved the draft summary of the work of its 2025 annual session, the final version of which would be embodied in document WFP/EB.A/2025/10-C.

20 November 2025

ANNEX II**Agenda**

- 1. Adoption of the agenda** *(for decision)*
- 2. Appointment of the Rapporteur** *(for decision)*
- 3. Strategic matters**
 - a) Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP *(for information)*
 - b) WFP strategic plan (2026–2029) *(for decision)*
 - c) WFP corporate results framework (2026–2029) *(for decision)*
- 4. Policy issues**
 - a) Update on collaboration among the Rome-based agencies *(for information)*
- 5. Financial and budgetary matters**
 - a) WFP management plan (2026–2028) *(for decision)*
 - b) Report of the External Auditor on findings from field audits and WFP management response *(for decision)*
- 6. Oversight functions**
 - a) WFP accountability and oversight framework *(for decision)*
 - b) Evaluation reports *(for decision)*
 1. Summary report on the corporate emergency evaluation of WFP's response in Yemen (2019–2024) and management response
 2. Summary report on the evaluation of WFP's 2018 enterprise risk management policy and management response
 - c) Summary evaluation reports on country strategic plans and management responses *(for decision)*
 1. China (2022–2025)
 2. Côte d'Ivoire (2019–2025)
 3. Democratic Republic of the Congo (2020–2025)
 4. Eswatini (2020–2025)
 5. Ethiopia (2020–2025)
 6. Indonesia (2021–2025)
 7. Niger (2020–2025)
 8. Sierra Leone (2020–2025)
 9. Türkiye (2018–2025)
 10. Uganda (2018–2025)

- d) Revised terms of reference of the Independent Oversight Advisory Committee *(for decision)*

7. Operational matters

- a) Country strategic plans *(for decision)*
 - 1. Côte d'Ivoire (2026–2030) – ITEM POSTPONED TO THE 2026 ANNUAL SESSION
 - 2. Cuba (2026–2030) – ITEM POSTPONED TO THE 2026 FIRST REGULAR SESSION
 - 3. Ethiopia (2026–2030)
 - 4. Indonesia (2026–2030)
 - 5. Rwanda (2026–2029)
 - 6. Sierra Leone (2026–2030)
 - 7. Timor-Leste (2026–2030)
 - 8. Türkiye (2026–2028) – ITEM POSTPONED TO THE 2026 ANNUAL SESSION
 - 9. Uganda (2026–2030)
 - 10. Yemen (2026–2028) – ITEM POSTPONED TO THE 2026 ANNUAL SESSION
- b) Revisions of country strategic plans and corresponding budget increases or decreases approved by the Board by vote by correspondence *(for information)*
 - 1. Benin (2024–2027)
- c) Oral global overview of humanitarian needs and operational concerns and priorities *(for information)**
- d) Oral report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP *(for information)**
- e) Revisions of country strategic plan and interim country strategic plans, and corresponding budget increases or decreases, approved under delegations of authority (1 January–30 June 2025) *(for information)*

8. Organizational and administrative matters

- a) Appointment of the Inspector General and Director of the Oversight Office *(for decision)*
- b) Biennial programme of work of the Executive Board (2026–2027) *(for decision)*

9. Reports of the Executive Board sessions

- a) Decisions and recommendations of the 2025 second regular session of the Executive Board
- b) Summary of the work of the 2025 annual session of the Executive Board *(for decision)*

* Items marked with an asterisk are to be presented for information only but will nevertheless be discussed during the session.

Acronyms

CSP	country strategic plan
EBS	Executive Board Secretariat
FAO	Food and Agriculture Organization of the United Nations
GCMF	Global Commodity Management Facility
IASC	Inter-Agency Standing Committee
ICSP	interim country strategic plan
IFAD	International Fund for Agricultural Development
IOAC	Independent Oversight Advisory Committee
IPC	Integrated Food Security Phase Classification
IRA	Immediate Response Account
ISC	indirect support costs
IT	information technology
OBD	Office of the Ombudsman and Mediation Services
OCHA	Office for the Coordination of Humanitarian Affairs
OEV	Office of Evaluation
PSA	programme support and administrative (budget)
PSEA	protection from sexual exploitation and abuse
SD3C	Joint Programme for the Sahel in Response to the Challenges of COVID-19, Conflict and Climate Change
SIDS	Small Island Developing States
UNHAS	United Nations Humanitarian Air Service
UNHCR	Office of the United Nations High Commissioner for Refugees
UNSDCF	United Nations Sustainable Development Cooperation Framework