

ANNEX VI: Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system

This annex presents a consolidated overview of the 2025 annual global-level survey of WFP's progress, results and contributions in respect of the implementation of General Assembly resolution 79/226 on the quadrennial comprehensive policy review (QCPR) for 2025–2028, and resolution 72/279 on the repositioning of the United Nations development system (UNDS). It focuses on performance in terms of what changed, what was achieved, and how WFP's actions contributed to strengthening United Nations system-wide results relevant to the 2026 report of the Secretary-General to the Economic and Social Council of the United Nations.

WFP's 2025 survey highlighted continued progress in implementing resolutions 79/226 and 72/279, demonstrating strengthened alignment with the UNDS reform initiative, and contributions to system-wide results.

1. **Strengthened alignment of results-based management**, reinforcing joint work planning within United Nations country teams, the alignment of WFP's country strategic plans (CSPs) with United Nations sustainable development cooperation frameworks (UNSDCFs), and the improved traceability of programme results to the Sustainable Development Goals (SDGs) and United Nations system-wide frameworks. *(survey questions 1, 5–11 and 33)*

2. **Enhanced governance and system-wide leadership**, coordinating joint boards, improving discussions of accountability based on the United Nations management and accountability framework (MAF), strengthening collaboration with the resident coordinator system, and advancing the shared strategic direction towards 2030. *(questions 3 and 5–11)*

3. **Improved transparency of, and integrated reporting on, financing**, linking resources to results, strengthening implementation of the United Nations funding compact, and improving reporting on pooled and joint funding. *(questions 12–15)*

4. **Advanced efficiencies related to the UNDS reform and the UN80 initiative**, enhancing the scaling of shared services, supply chain interoperability, and cross-pillar and operational enablers for front-line delivery. *(questions 4, 20 and 21)*

5. **Greater operational coherence and collective accountability**, achieving a high rate of implementation of the business operations strategy (BOS), expanding the provision and use of common services, clarifying the accountabilities of country directors, reinforcing leadership behaviours, and contributing to reporting on SDG 2 by the Food and Agriculture Organization of the United Nations (FAO), the International Fund for Agricultural Development and WFP. *(questions 16–24 and 33)*

Overall, WFP's contributions reflected sustained engagement in the UNDS reform initiative, improved system-wide coherence, and strengthened alignment of planning, analysis, financing and leadership towards collective results for the 2030 Agenda for Sustainable Development.

A. Ensuring integrated support for SDG achievement *(questions 1–4)*

1. **Strategic plan and results-based management alignment** – *corporate alignment of WFP's strategic plan for 2026–2029 with the results-based management approach, expansion of inter-agency common and complementary indicators, and strengthened results-based management aligned with the recommendations from the 2024 assessment of WFP by the Multilateral Organisation Performance Assessment Network (MOPAN):* WFP is strengthening the alignment of its strategic plan and results chains from its outputs and strategic outcomes to its contributions to the SDGs in order to ensure the consistency, comparability and traceability of its contributions in relation to United Nations system-wide results. *(questions 1 and 33)*
2. **Joint board governance** – *WFP's coordination of joint board activities and governance dialogue:* In 2025, WFP served as the coordinating entity of joint board governance activities with the executive boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women, convening a joint meeting on strategic direction towards 2030, and harmonizing the duty of care frameworks of the agencies. WFP maintained regular strategic dialogue between the President of WFP's Board and the leaders of the New York-based boards and led the 2025 joint field visit to Egypt. *(question 3)*
3. **System-wide coherence and the UN80 initiative** – *strengthening of coherence, joint planning, UN80 reforms and mutual accountability:* Building on the efficiencies agenda of the UNDS reform initiative, WFP drove a new phase of efficiency gains under the UN80 initiative and the humanitarian reset, in close collaboration with UNICEF and the United Nations Development Coordination Office (UNDCO), its co-leads. Lessons and early efficiencies from the UNDS reform, such as the development of the United Nations booking hub and UN Fleet, were scaled up and embedded through broader application under the latest round of United Nations reforms, marking a shift in United Nations-wide collaboration, especially in the areas of supply chains and delivery to the front line. *(question 4)*

B. A new generation of United Nations country teams *(questions 5–11)*

4. **United Nations Management and Accountability Framework assessment** – *roles, responsibilities and mutual accountability:* The United Nations Management and Accountability Framework (MAF) is a foundational element in the revitalization of the resident coordinator system, anchored in the UNSDCF (or "cooperation framework"). WFP noted that while the MAF sets important principles, stronger clarifications of roles and responsibilities throughout the United Nations system would be beneficial to better foster the level of mutual accountability required. WFP emphasized the need for clearer and more practical guidance, and stronger shared ownership among United Nations entities. *(question 5)*
5. **Alignment of UNSDCFs and CSPs** – *development of joint workplans:* WFP is a signatory of the United Nations cooperation framework. All CSPs derive directly from the priorities of the framework, with 100 percent alignment in contents and 85 percent in programming cycles; development activities contributing to the outputs of United Nations country teams are reflected in joint workplans. *(questions 6 and 17)*

6. **UNDCO effectiveness – support for coordination and the pooled funding mechanism:** UNDCO has been effective in fulfilling its role as the Secretariat of the United Nations Sustainable Development Group (UNSDG), managing the Joint SDG Fund, and coordinating inputs for mechanisms such as the Funding Compact, the UNSDG cost-sharing formula and other processes in the development system. Although certain aspects of the SDG Fund can be cumbersome at times, the fund has delivered tangible results at the country level. *(question 7)*
 7. **Coordination at the regional level and at the humanitarian–development–peace nexus:** WFP noted the need to strengthen the effectiveness of regional mechanisms and enablers of the humanitarian–development–peace nexus approach, such as joint analyses, aligned funding cycles, shared monitoring, and flexible, multi-year funding. *(questions 8 and 10)*
 8. **Common country analysis and nexus analysis – dual-mandate interlinkages:** With its dual mandate, WFP contributes to multiple analyses and planning processes that serve different purposes – humanitarian needs overviews and humanitarian response plans for its humanitarian work, and common country analyses and cooperation frameworks for its development work. However, common country analyses often do not sufficiently articulate the links between community-level realities and the drivers of vulnerability, such as the political economy, marginalization, food insecurity, gender issues, climate change, and conflict. Stronger articulation of these interlinkages would improve analysis at the nexus, and its absence makes the assessment of impact challenging. *(question 11)*
 9. **Role of the Global Network Against Food Crises – serving as a platform for the nexus approach, and global coordination:** The Global Network Against Food Crises is a strategic partnership platform for building coherence and collective action aimed at preventing famines and addressing food crises through integrated solutions at the humanitarian–development–peace nexus. The network also engages with global, multilateral platforms and processes to ensure greater coordination and complementarity, including with the Group of Seven (G7) and the Group of Twenty (G20) and its new Global Alliance against Hunger and Poverty and other relevant bodies. *(question 11)*
- C. Funding** *(questions 12–15)*
10. **Funding model and annual country reports – voluntary contributions, strategic reporting:** WFP does not receive assessed core funding and relies entirely on voluntary contributions. Annual country reports highlight thematic areas under each strategic outcome. *(question 12)*
 11. **Integrated reporting – linking of finances, performance and contributions to the SDGs:** Financial and performance reporting are integrated, enabling Member States to see how WFP’s funding supports the achievement of its strategic outcomes and its contributions to the SDGs. This integrated approach gives donors a clear indication of not only how WFP’s activities advance key thematic priorities, but also how contributions are aggregated upwards into national frameworks and, ultimately, SDG commitments. *(question 12)*
 12. **Pooled and joint funding – corporate, fund-specific reporting:** At the corporate level, results from pooled and joint funding are reported against WFP’s corporate results framework and consolidated in the annual performance report, which aligns all country-level and joint programme results with WFP’s strategic plan and the SDG targets. Reporting on joint programmes and pooled funds is produced in line with the governance and results frameworks of the respective country-based pooled funds, such as multi-partner trust funds or the Joint SDG Fund. *(question 12)*

13. **Dialogue on the funding compact – review of commitments, flexible funding, transparency:** Dialogue on funding with the Board has supported transparent discussions on the funding compact through regular reviews of performance against the compact’s results framework, including indicators on earmarking and flexible funding. Flexible contributions are systematically tracked and reported on to the Board. WFP continues to advocate increased, predictable and flexible financing. *(question 15 related thematically to question 31)*
- D. Questions aligned with the United Nations development system reform checklist (questions 16–32)**
14. **Reform checklist – reporting to the Board:** WFP reported on the UNDS reform checklist last year. A written update was provided to the Board at its annual session in June 2025.¹ *(question 16)*
15. **CSP design and the role of the resident coordinator – alignment and joint workplans:** WFP has clear internal guidance requiring that all CSPs be developed in close alignment with the United Nations cooperation framework. This guidance ensures that the country office consults the resident coordinator at key stages of strategic planning. CSP design therefore consistently follows or runs parallel with the cooperation framework development process, and all the development activities in CSPs that contribute to the joint outputs of the United Nations country team are reflected in joint workplans, in accordance with internal guidance, ensuring transparency and coherence within the country team. *(question 17)*
16. **Business Operations Strategy, common back offices and global shared services – efficiencies and shared services under the UN80 initiative:** WFP has implemented 99 percent of BOS,² demonstrating country offices’ strong ownership of the United Nations efficiency agenda. Country offices continue to use the BOS to unlock new efficiencies, expand the provision and use of high-impact common services, and strengthen operational enablers. Under the BOS, country offices progressively move into common back offices for location-dependent services, and adopt global shared services for location-independent functions within the UN80 action plan. *(question 20)*
17. **UNSDG efficiencies – tracking of system-wide and entity-specific gains using the UNSDG’s common methodology:** WFP actively contributes to the UNSDG framework for cost efficiencies through both entity-specific and system-wide efficiency gains. These efficiencies are monitored and measured annually, following the agreed common methodology of the UNSDG, and WFP reports on them in the annual performance report and, as relevant, through reporting on the QCPR to the Board. *(question 21)*
18. **Job profile of country directors – alignment with the MAF and the UNDS reform agenda, accountability to resident coordinators:** The job profile of WFP’s country directors has been updated as part of ongoing organizational change management efforts and to align it with the UNDS reform and the MAF of the United Nations development and resident coordinator system. These revisions explicitly clarify the role, responsibilities and accountability of country directors in relation to resident coordinators and United Nations country teams. *(question 22)*

¹ WFP. 2025. [Update on WFP’s implementation of the United Nations General Assembly resolution 72/279 \(repositioning the United Nations development system\)](#).

² The BOS is the entry point for shared services, with country-level functions moving into common back offices and location-independent functions adopting global shared services under the UN80 initiative.

19. **Performance assessment – Behaviours and collective results of United Nations leadership:** Country representatives are assessed against the five elements of WFP’s leadership framework, which is fully aligned with the United Nations leadership framework. In addition, WFP’s performance framework includes a results area dedicated to leadership within the United Nations system, with key performance indicators linked to active participation in the United Nations country team, contributions to implementation of the UNSDCF, and advancement of collective United Nations results. (*question 24*)

E. Additional comments (*question 33*)

20. WFP continues to work closely with resident coordinators and United Nations country teams to ensure that its contributions to development and resilience are fully aligned with the priorities of United Nations cooperation frameworks and national plans.
21. WFP is strengthening the internal alignment of its results chains, from strategic outcomes to outputs and indicators, to improve traceability from its contributions to system-wide results. This includes adjustments informed by the 2024 MOPAN assessment³ and alignment with UN80 reforms.
22. WFP remains committed to strengthening joint analysis, data interoperability, the provision and use of shared enabling services, and predictable resourcing for collective programming, and to contributing to a more coherent, efficient and results-driven United Nations system that translates system-wide reforms into improvements for the people and communities the United Nations serves.

A second, centrally administered thematic survey was answered, to which WFP provided inputs through FAO, as lead responder, contributing to the United Nations Secretary-General’s report on the QCPR.

³ MOPAN. 2024. [MOPAN assessment report: World Food Programme \(WFP\)](#).