

برنامج  
الأغذية  
العالمي



Programme  
Alimentaire  
Mondial

World  
Food  
Programme

Programa  
Mundial  
de Alimentos

**Executive Board  
Annual Session**

**Rome, 9–12 June 2008**

# RESOURCE, FINANCIAL AND BUDGETARY MATTERS

## Agenda item 6



Distribution: GENERAL

**WFP/EB.A/2008/5-A/2**

**WFP/EB.A/2008/6(A,B,C,E,F,G,H,I)/2**

9 June 2008

ORIGINAL: ENGLISH

## REPORT OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS (ACABQ)

The Executive Director is pleased to submit herewith the report of the ACABQ pertaining to WFP. The report covers the following agenda items:

- WFP Strategic Plan (2008–2011)  
(WFP/EB.A/2008/5-A/1)
- Audited Biennial Accounts 2006–2007  
(WFP/EB.A/2008/6-A/1)
- WFP Pledging Target 2009–2010  
(WFP/EB.A/2008/6-B/1)
- Update on the WFP Management Plan 2008–2009  
(WFP/EB.A/2008/6-C/1)
- Progress Report on the Implementation of the External Auditor's Recommendations  
(WFP/EB.A/2008/6-E/1)
- Report of the Inspector-General  
(WFP/EB.A/2008/6-F/1)
- Sixth Progress Report on the Implementation of International Public Sector Accounting Standards  
(WFP/EB.A/2008/6-G/1)
- Report of the Executive Director on the Utilization of Contributions and Waivers of Costs (General Rules XII.4 and XIII.4(G))  
(WFP/EB.A/2008/6-H/1)
- Update on the WINGS II Project  
(WFP/EB.A/2008/6-I/1)

## COPY OF LETTER RECEIVED FROM THE UNITED NATIONS — NEW YORK

Reference: AC/1659

Advisory Committee on  
Administrative and Budgetary Questions

6 June 2008

Dear Ms. Sheeran,

Please find attached a copy of the report of the Advisory Committee on your submissions concerning:

- WFP Strategic Plan (2008–2011) (WFP/EB.A/2008/5-A/1)
- Audited Biennial Accounts 2006–2007 (WFP/EB.A/2008/6-A/1)
- WFP Pledging Target 2009–2010 (WFP/EB.A/2008/6-B/1)
- Update on the WFP Management Plan 2008–2009 (WFP/EB.A/2008/6-C/1)
- Progress Report on the Implementation of the External Auditor's Recommendations (WFP/EB.A/2008/6-E/1)
- Report of the Inspector-General (WFP/EB.A/2008/6-F/1)
- Sixth Progress Report on the Implementation of International Public Sector Accounting Standards (WFP/EB.A/2008/6-G/1)
- Report of the Executive Director on the Utilization of Contributions and Waivers of Costs (General Rules XII.4 and XIII.4(G)) (WFP/EB.A/2008/6-H/1)
- Update on the WINGS II Project (WFP/EB.A/2008/6-I/1)
- Information Note on the Implementation of Security Management Arrangements (WFP/EB.A/2008/13-D)

I should be grateful if you could arrange for the report to be placed before the Executive Board at its forthcoming session, as a complete and separate document. I would appreciate that a printed version of the document be provided to the Advisory Committee at the earliest possible opportunity.

Yours Sincerely,  
Susan McLurg  
Chairman

Ms. Josette Sheeran  
Executive Director  
World Food Programme  
Via Cesare Giulio Viola, 68-70  
00148 Rome, Italy



## **WORLD FOOD PROGRAMME**

### **Financial and Budgetary Matters**

#### **Report of the Advisory Committee on Administrative and Budgetary Questions**

1. The Advisory Committee has considered the reports of the World Food Programme on its audited accounts for the biennium 2006-2007 (sections I-IV) and the strategic plan for the period from 2008 to 2011, along with an update on the management plan for 2008-2009; a progress report on the implementation of recommendations of the external auditor; the report of the Inspector General; and WFP's pledging targets for 2009-2010. The Committee also had before it, for information, the sixth progress report on the implementation of International Public Sector Accounting Standards; the report of the Executive Director on the utilization of contributions and waivers of costs; an update on the Wings II Project and an information note on the implementation of security management arrangements.
2. The complete list of the above-mentioned documents is annexed to the present report. During its consideration of these reports, the Advisory Committee had a videoconference with the representatives of the Executive Director of the WFP who provided additional information and clarifications.
3. The Advisory Committee commends the Executive Director and her staff for the quality and clarity of the reports submitted.

#### **Audited Statements**

4. The audited biennial accounts of WFP for 2006-2007 are presented in 4 sections: a) the report of the Executive Director on the financial administration of the WFP; b) the opinion of the external auditor on the audited financial statements; c) the long-form report of the external auditor; and d) the Secretariat's response to the external auditor's report on the audit of the financial statements for 2006-2007, including the Secretariat's position and initial response on recommendations arising from that audit (WFP/EB.A/2008/6-A/1/1 - A/1/4). The Committee notes that section IV is new and responds to a recommendation of the external auditor that the Secretariat's position and initial response to audit recommendations be made available to the Executive Board at the time of its examination of audit reports. The Committee welcomes this new approach as it should contribute to the dialogue between the Board and Management and improve accountability.
5. The Committee notes that that the financial statements for 2006-2007 will be the last biennial statement prepared for WFP. Beginning with the 2008 financial period, financial statements will be prepared annually, in compliance with international public sector accounting standards.
6. The External Auditor has rendered an unqualified audit opinion on WFP's Financial Statements for 2006-2007. The Advisory Committee recommends that the Executive Board approve the 2006-2007 financial statements of WFP together with the report of the External Auditor.
7. In the audit of WFP's financial statements for 2006-2007, the External Auditor points to findings during field visits showing that, while general management controls considered to be good practices to be shared with other offices had been identified, there were also recurring issues of a similar nature that raised concern over the robustness of management control and oversight across the organization as a whole. These issues merit consideration by both the



Administration and the Executive Board (see WFP/EB.A/2008/6-A/1/3 paras 18-19; WFP/EB.A/2008/6-A/1/1 para. 10).

8. The External Auditor has made 10 recommendations to improve financial management and governance, which have been accepted by the Secretariat. In response, the Secretariat has proposed to implement a majority of these recommendations immediately or by the end of 2008. The External Auditor has also confirmed that the Secretariat has made significant progress in implementing audit recommendations for 2004-2005.

9. In the progress report on the implementation of the outstanding recommendations of the External Auditor (WFP/EB.A/2008/6-E/1) it is indicated that 3 of the 6 recommendations outstanding as at 31 December 2007 had been implemented by March 2008. The Committee recalls its previous recommendation requesting the Executive Board to consider in future receiving one annual report on the implementation of external audit recommendations, so as to streamline its consideration of the matter.

### **WFP Strategic Plan (2008-2011)**

10. In its strategic plan for the period from 2008 to 2011, WFP indicates that it will focus on five Strategic Objectives:

- save lives and protect livelihoods in emergencies;
- prevent acute hunger and invest in disaster preparedness and mitigation measures;
- restore and rebuild lives and livelihoods in post-conflict, post disaster or transition situations;
- reduce chronic hunger and under-nutrition; and
- strengthen the capacities of countries to reduce hunger, including through hand-over strategies and local purchase.

11. The Committee notes the proposed shift in WFP's role from a food aid agency to a food assistance agency, with an overarching goal of reducing dependency and supporting governments and other actors in their efforts to ensure long-term solutions to hunger. The Strategic Plan reflects the changing global context in which WFP operates, including the challenges posed by climate change and recent market shocks. Emphasis would be placed on enhancing coherence in the United Nations humanitarian and development systems at the country level and in developing partnerships with governments, non-governmental organizations, local communities and other stakeholders. Given its expertise and deep field presence globally, WFP sees itself as having an important role to play within the international system in supporting recovery and longer term sustainable solutions in critical peace-building situations.

12. The Committee was informed that, in light of the scope and overarching nature of these strategic goals, WFP recognized the critical importance of working in partnership with all the actors involved in humanitarian and development activities at the country level. It expects to achieve synergies at the operational level with improved efficiency and cost effectiveness.

13. In this connection, the Committee was informed that WFP would participate in the High-Level Event to be held on 22 September 2008, concerning "Africa's development needs: state of implementation of various commitments, challenges and the way forward" which is to result in a political declaration (General Assembly resolution 62/242). Further, WFP has provided to the United Nations Secretariat inputs on food security and nutrition in Africa for



inclusion in the report to be prepared for the event. Its involvement on MDG working groups, high food prices and the Comprehensive Africa Agriculture Development Programme will also be reflected.

14. The Committee notes the changes and realignments proposed in the strategic directions and goals of WFP and the emphasis placed on achieving greater coherence within the United Nations system. It looks forward to considering WFP's future performance reports on the results and impact of the implementation of these strategies. The Committee also notes that the Strategic Plan will continue to be reviewed and updated on a biennial basis, on the basis of an assessment of results, opportunities and risks associated with its implementation.

#### **Update of the Management Plan (2008–2009)**

15. The Committee notes that due to continued increases in food and fuel prices, the devaluation of the United States dollar against other currencies and new requirements, estimates for the programme of work for the biennium 2008-2009 have increased from \$5,793,100,000 to an estimated \$7,792,600,000. As shown in table 3 of the document, the increase of \$1,999,500,000 includes, inter alia, \$1,306,500,000 for higher commodity costs and \$449,000,000 for new projects and extensions or unforeseen requirements under existing projects. The current projection of resources available for 2008-2009 is \$6.4 billion. To address the impact of higher food and fuel prices WFP has launched an urgent appeal for additional resources and will update this forecast based on the response it receives. Further, the Committee was also informed that WFP is making efforts to reduce costs by, inter alia, modifying its procurement practices and purchasing food from local markets (see para. 37 below). The Committee also notes WFP's initiative for monitoring food prices with the development of a cereal index for tracking the price of movements of the four cereals constituting the largest proportion of its food basket.

#### *Proposal for hedging risks on currency exchange*

16. The Committee has taken note of WFP's proposal for a standing hedging policy that would allow the Secretariat to hedge the Euro-based parts of its programme support and administrative (PSA) expenditures which have predictable cash flows (WFP/EB.A/2008/6-C/1, paras 21 to 27). The Secretariat indicates that the purpose of such a policy is to limit uncertainty in its planning for PSA expenditure. It estimated that each movement of one cent in the Euro/US dollar exchange rate has an impact of \$1.06 million on the PSA budget. At current rates, increased requirements of approximately \$24 million are estimated for PSA expenditures for 2008-2009.

17. The Committee requested additional details on the proposal, including the mechanisms for the implementation of the hedging strategy and related transaction costs. It was informed that after review of different hedging strategies with the World Bank Treasury and commercial banks, the Secretariat was proposing a strategy involving the right to purchase Euros at an exchange rate determined in advance for settlement at a later date. According to the Secretariat this strategy was selected because it would ensure greater predictability during the year for the cost of its operations. At the same time, the Committee was informed that the Secretariat recognizes that the new policy could also lead to losses if the dollar strengthened. It is expected that any losses and gains resulting from these operations would balance out over the long term.

18. The Secretariat proposes to adopt this strategy for 2009 and enter into 12 monthly Foreign Exchange forward purchases for WFP's estimated programme support and administration (PSA) expenditures at the "locked in" applicable exchange rate. Upon enquiry,



the Committee was informed that transaction fees would amount to approximately \$30,000 over the 12-month period for the 60 percent of the PSA budget which entails expenditures in Euros. Gains or losses incurred through the Foreign Exchange forward purchase contracts as compared to the United Nations operational rate of exchange would be reported in the financial statements.

19. Given the scope and nature of WFP's operations, as well as the fact that it relies entirely on voluntary contributions to finance its activities, the Committee recognizes the importance of reducing uncertainty due to exchange rate fluctuations. The Committee is of the view that the issue of managing risks related to these fluctuations, in particular Euro/United States dollar rates, is one of interest to other organizations of the United Nations System that establish their budgets in United States dollars and incur large amounts of expenditures in other currencies. Should the Executive Board decide to authorize WFP to proceed with the above-mentioned hedging proposal, the Committee recommends that the Secretariat be requested to comprehensively review and report to the Executive Board on the effects and results achieved through the implementation of the hedging proposal, as well as to share the experience and knowledge gained with the other organizations of the United Nations system through the High Level Committee on Management of the Chief Executives Board for Coordination.

#### *Security Management Arrangements*

20. The Secretariat is requesting that the Executive Board authorize the use of \$5 million from the General Fund to address the pressing security needs described in paragraphs 25 to 28 of the report on Implementation of Security Management Arrangements (WFP/EB.A/2008/13-D). The Committee notes that a global review of all duty stations is being carried out within the United Nations security management system following the attack on the United Nations offices in Algiers. The Committee recommends that the Executive Board approve the Secretariat's request in this regard.

#### *Update on the WINGS II Project*

21. The Committee notes that the WFP Information Network and Global System project, WINGS II, remains on track for implementation in January 2009 and that the Secretariat is making efforts to stay within the original budget of \$49 million. As at the end of May 2008 WFP has spent \$28 million and entered into commitments for a further \$13 million of the overall budget allocation. This project is impacted by the unfavorable Euro/United States dollar exchange rates since most of the project expenditures are incurred in Euros. As discussed in the February 2008 status report, several non-critical WINGS II improvements have been deferred in an effort to contain costs.

22. As indicated in paragraph 31 of the report (WFP/EB.A/2008/6-I/1), the Secretariat is requesting an additional \$2.5 million for change requests to "allow the project to incorporate high-value opportunities that arise during the realization phase". Upon enquiry the Committee was informed of areas in which the standard functionality of the SAP software package did not meet WFP's business requirements and where it had been determined that the development of separate applications integrated with SAP would be more efficient and cost effective than a heavy customization of the SAP package. Three specific applications are being considered for development: a) a project planning tool; b) a performance planning and monitoring module and c) a "manager desktop". WFP also intends to customize the SAP module for managing insurance to suit its specific requirements. With respect to the customization of the standard software, the Committee was informed that the overall number





of adaptations envisaged for the WINGS II project is significantly lower, by some 80 percent, as compared to WINGS I.

23. The Secretariat is requesting approval of the Board for a further \$5 million for a project risk contingency allocation to cover unexpected cost overruns. In view of the importance of avoiding further delays in the implementation of the WINGS II project, the Committee recommends approval of the Secretariat's requests.

### **Sixth progress report on the implementation of IPSAS**

24. The sixth progress report provides an account of the action taken by WFP and the United Nations to prepare for the adoption and implementation of IPSAS; the main activities and milestones of the WFP/IPSAS project; the transitional requirement to ensure compliance with IPSAS until WINGS II is implemented; and the post-adoption procedures that have been put into place until the 2008 financial statements are produced. A summary of the utilization of the project budget until the end of 2009 is also provided. The Committee was informed that this would be the final progress report submitted in relation to the IPSAS project. The Committee is of the view, however, that it would be useful, not only for WFP, but also for the other organizations of the United Nations system, that such a report continue to be submitted until financial reports are produced through the new WINGS II system, along with lessons learned during the implementation phase.

25. The Committee notes that International Public Sector Accounting Standards (IPSAS) were introduced at WFP with effect from January 2008, as planned. It recalls that the intention had been to integrate the adoption of IPSAS with the upgrade of WINGS II. The Committee notes the efforts made to maintain the January 2008 target for implementation of IPSAS despite the fact that the implementation of WINGS II will take place in January 2009.

26. The Advisory Committee commends WFP on the successful completion of this important project. The Committee has tracked progress of this project since 2006, when the Executive Board decided to adopt IPSAS and appreciates the Secretariat's proactive management of this complex task, which involves multiple actors and decision-makers at all levels of the organization. As noted by the Secretariat, WFP's external auditor also made an important contribution by providing valuable advice and support to project managers through the different phases of the project. The Committee notes that WFP is one of the early adopters of IPSAS in the United Nations system, since the majority of the other organizations are to implement IPSAS effective 1 January 2010. The Committee trusts that WFP will continue to offer, and if required, provide guidance and support to the other Organisations of the United Nations system as they undertake similar projects.

### **Pledging target for 2009-2010**

27. The Secretariat is submitting a pledging target of \$7.8 billion for the Executive Board's approval (WFP/EB.A/2008/6-B/1, para 8). The report is submitted in accordance with established procedures of the Economic and Social Council of the United Nations.

28. As indicated in the report, the Executive Board had already recommended to the Economic and Social Council of the United Nations (ECOSOC) that the 2007 Triennial Comprehensive Policy Review (TCPR) consider discontinuing the Pledging conferences because they no longer play a significant role in WFP's resource mobilization. However, such a recommendation was not included in the TCPR resolution approved by the General Assembly (A/RES/62/208 of 14 March 2008). The Secretariat is requesting the



Executive Board to reiterate that recommendation in its approval of the 2009-2010 pledging target.

### **Report of the Inspector General**

29. The report of the Inspector General covers the period from January 2006 to December 2007. The Committee welcomes that, in accordance with amendments to the WFP General Regulations, future reports of the Inspector General will be presented on an annual basis.

30. As noted by the Inspector General in his presentation of the overview of oversight results, the internal audit function concluded that WFP is a medium-risk organization with moderate assurance of achieving its objectives in accordance with its policies, rules and regulations. The Inspector-General points out that some of the main challenges encountered were that WFP: (i) works in highly insecure and unstable environments, with risks to staff safety that limited its ability to monitor activities, (ii) is subject to inadequate reporting by cooperating partners, (iii) is implementing major and complex changes such as the New Business Model, International Public Sector Accounting Standards (IPSAS) and the WFP Information Network and Global System (WINGS) II, (iv) is subject to persistent challenges in emergency response (v) faces issues associated with resource mobilization and (vi) has no formally adopted internal control framework. (WFP/EB.A/2008/6-F/1, para 17).

31. The Committee notes that during the biennium 1,597 audit recommendations were made. Of the 966 recommendations due for implementation, 441 were in the high and medium risk categories. Of these, 690 (71 percent) were reported as implemented by the offices responsible. The Committee trusts that the Oversight Services Division will continue to monitor the implementation of the outstanding recommendations

32. According to the Inspector-General at the end of 2007, of 81 audit recommendations deemed not implemented, 3 concern high risk, 25 medium risk and 53 low-risk issues. The Committee urges the Secretariat to address the outstanding high and medium-risk recommendations as rapidly as possible.

33. As shown in Table 1 of the report of the Inspector General (WFP/EB.A/2008/6-F/1), the staffing of the Oversight Services Division (OSD) includes 20 Professional and 10 General Service staff to oversee resources of some \$9.7 billion. The Inspector General notes that WFP's oversight function lags behind other United Nations entities of similar size. This was pointed out by the Joint Inspection Unit in its report on Oversight Lacunae in the United Nations System (JIU/REP/2006/2).

34. The Inspector General indicates that WFP's internal audit strategy is based a risk assessment methodology, under which 6 non-information technology and 4 information technology functional processes are ranked by level of risk. High risk processes in the field and at the headquarters are audited annually and others at two or three year intervals. Internal audit activity is monitored by the Audit Committee and the Executive Director. The Oversight Services Division is required to provide 'reasonable assurance' against fraud, mismanagement waste and abuse.

35. It is indicated in paragraph 102 of the report that a reduction in activities such as advisory services and inspections is expected during the biennium 2008-2009, given the increase in assurance and investigations related workloads and taking into account the level of resources available. The Committee was informed that the adequacy of resources for OSD is closely monitored by the audit committee. Furthermore, OSD was reviewed in 2006 by the





Institute of Internal Auditors and the investigation function was peer-reviewed in 2007-08 jointly by the Inter American Development Bank and the Office de Lutte Anti-Fraude (OLAF, European Antifraud Office). The external auditors also commented on the internal audit function in their long-form report to the Executive Board in 2006. The Committee was informed that the issue of adequacy of resources was not commented on in any of these reviews.

36. The Committee has taken note of the assurances provided by WFP on the adequacy of resources devoted to internal oversight. Nevertheless, given the highly decentralized organizational structure of WFP and the very nature of its activities, the Committee emphasizes the importance of ensuring that effective internal oversight mechanisms are in place and that the level of resources for oversight are adequate.

### **Other matters**

#### *Regional procurement*

37. The external auditor recommends that the Secretariat introduce an appropriate level of structured regional procurement planning wherever it would be cost-effective (WFP/EB.A/2008/6-A/1/3, recommendation 6). The Secretariat has agreed to implement this recommendation and expects this will lead to more cost-efficient procurement. Upon enquiry, the Committee was further informed that WFP is launching a set of pilot activities, “P4P”, or “Purchase for Progress” to explore procurement possibilities, in line with its future strategic direction to better use its purchasing power to support the sustainable development of food security. The pilot aims to stimulate development of agricultural markets in a manner that supports production of surpluses of food by small-holder farmers, thereby increasing their income and allowing them access to education, health and sanitation services. A total of 18<sup>1</sup> countries, primarily in Africa, have been pre-selected to participate in the pilot activities, which are to be implemented with the support of Governments (Belgium, Sweden) and private foundations.

38. In this connection, the Committee notes that the United Nations Procurement Division has also launched an initiative for increasing local procurement in peace keeping missions. This includes review and adaptation of policies and procedures to meet the specific needs of field operations, such as the simplification of vendor registration and the introduction of special evaluation criteria to promote local capacity building. The Committee has taken note of WFP’s “P4P” initiative and welcomes such efforts to build local capacity. It requests that WFP coordinate its activities in this area and share its experiences with other United Nations entities present in the field.

#### *After-service and other staff liabilities*

39. As noted in the report of the external auditor, WFP is recognizing all liabilities for after-service benefits and other staff liabilities with effect from the biennium 2006-2007 (WFP/EB.A/2008/6-A/1/2, para 40.), in accordance with IPSAS requirement that such liabilities be recognized. The report of the Executive Director on the financial management of the WFP for 2006–2007 (WFP/EB.A/2008/6-A/1/1 para 64) shows that the total staff liability amounts to \$173 million, of which \$111 million is funded, with \$62 million remaining unfunded. The Committee notes that that estimates for staff benefit liabilities increased by \$62 million, from \$111.2 million at the end of 2005 to \$172.3 million at the end of 2007 due

---

<sup>1</sup> Burkina Faso, Malawi, Mali, Mozambique, Uganda, Ethiopia, Kenya, Rwanda, Tanzania, Zambia, Liberia, Sierra Leone, Sudan, Democratic Republic of the Congo, Guatemala, Nicaragua, Laos and Afghanistan,



to changes in the economic and demographic assumptions on which the estimates had been established (WFP/EB.A/2008/6-A/1/1, paras. 63-64). Upon request, the Committee was provided a breakdown of the underlying factors of the increase of 62 million, which are summarized in the table below.

<i>Assumption</i>	<i>Amount*</i>
Current service costs – 2006 and 2007	21.4
Increased age grading of medical claims costs	9.1
Increase in medical claims costs , including general and medical inflation	19.4
Change in mortality assumption	10.2
Decrease in Attribution Period	14.1
Change in Claims Cost Methodology	13.0
Change in percent electing coverage	(7.2)
Increase in the discount rate	(21.0)
Other	3.1
<b>Total</b>	<b>62.0</b>

\*US\$ million

40. The Committee notes that the Secretariat will be exploring a variety of options for the funding of staff liabilities and will submit detailed recommendations to the Board at a later date, for decision. The Committee encourages WFP to continue to coordinate and to share its experiences on this matter with the other organizations of the United Nations system, which are undergoing a similar process. The lessons learned by WFP as one of the first Organizations of the United Nations system to make the transition to IPSAS, will be particularly valuable to the organizations of the United Nations system. In this connection, the Committee recalls General Assembly resolution 61/264 of 4 April 2007 concerning liabilities and proposed funding for after-service health insurance benefits. In that resolution, the Assembly requested the Secretary-General to validate the accrued liabilities by using current data and actuarial methodology prescribed by the International Public Sector Accounting Standards and that the resulting figures be audited by the United Nations Board of Auditors. The Committee encourages the administrations of WFP and the United Nations, as well as their respective external auditors, to continue exchanging information on this matter.



**Documentation**

*For approval*

1. WFP/EB.2/2008/5-A/1/Rev.1	WFP Strategic Plan (2008-2011)
	Audited Biennial Accounts (2006-2007):
2. WFP/EB.A/2008/6-A/1/1	Section I: Report of the Executive Director on the Financial Administration of the World Food Programme
3. WFP/EB.A/2008/6-A/1/2	Section II: Opinion of the External Auditor on Audited Financial Statements
4. WFP/EB.A/2008/6-A/1/3	Section III: Audit of the Financial Statements of the World Food Programme
5. WFP/EB.A/2008/6-A/1/4	Section IV: Response of the Secretariat to the Report by the External Auditor on the Audit of the Financial Statements of the World Food Programme
6. WFP/EB.A/2008/6-B/1	WFP Pledging Target (2009-2010)
7. WFP/EB.A/2008/6-C/1	Update on the WFP Management Plan (2008-2009)

*For consideration*

8. WFP/EB.A/2008/6-E/1	Progress Report on the Implementation of the External Auditor Recommendations
9. WFP/EB.A/2008/6-F/1	Report of the Inspector General

*For information*

10. WFP/EB.A/2008/6-G/1	Sixth Progress Report on the Implementation of International Public Sector Accounting Standards
11. WFP/EB.A/2008/6-H/1	Report of the Executive Director on the Utilization of Contributions and Waivers of Costs (General Rules XII.4 and XIII.4(g))
12. WFP/EB.A/2008/6-I/1	Update on the Wings II Project
13. WFP/EB.A/2008/13-D	Information Note on the Implementation of Security Management Arrangements