

# **Update on the Integrated Road Map**

**Proposed delegations of authority and  
other governance arrangements**



**Informal consultation**

**18 December 2019**

**World Food Programme  
Rome, Italy**

## Executive summary

The Integrated Road Map framework, comprising the WFP Strategic Plan (2017–2021),<sup>1</sup> the Policy on Country Strategic Plans,<sup>2</sup> the Financial Framework Review<sup>3</sup> and the Corporate Results Framework (2017–2021),<sup>4</sup> is a holistic platform designed to support appropriate and sustainable responses and reinforce the effectiveness and efficiency of WFP's operations in a time of unprecedented humanitarian need.

From 1 January 2020, all of WFP's 82 country offices will be operating under a country strategic plan or interim country strategic plan approved by the Board. In addition, WFP is implementing two interim multi-country strategic plans, for the Pacific and the Caribbean, which were approved by the Board in 2019, a multi-country limited emergency operation for Latin American countries affected by the situation in Venezuela, and a limited emergency operation for Comoros.<sup>5</sup>

The rollout of the Integrated Road Map framework has required extensive organizational change since 2016 in order to train and equip staff, changes to the General Rules and Financial Regulations with respect to full cost recovery policies and terminology, reconfiguration of WFP's technology systems and close collaboration with Member States and donor partners.

Critical components of the Integrated Road Map's governance framework have yet to be finalized. Management aims to establish a risk-based and cost-effective governance model that reflects the holistic Integrated Road Map framework, thereby strengthening the Board's approval and strategic oversight functions by reducing fragmentation while retaining WFP's ability to respond quickly to emergencies. Finding the right balance between the Board's oversight and governance role and simplicity and efficiency for country offices is essential.

Given that only limited experience was gained during the pilot phase, the Board at its 2017 second regular session approved interim delegations of authority for the period from 1 January 2018 to 29 February 2020,<sup>6</sup> and the Secretariat committed to reviewing the application of the interim delegations of authority to ensure that the Board's fundamental role of approval and oversight was maintained. Findings from the review, outlined in annex II, confirmed that implementation of the Integrated Road Map framework had resulted in a significant, demonstrable and evidence-based increase in the Board's role in approving WFP programmes, enhanced visibility of WFP operations and resulted in gains in efficiency. Notably, the proportion of the annual average value of Board approved programmes has increased from an average of 53 percent or USD 4.4 billion per year under the project-based system between 2011 and 2016 to 96 percent or USD 13.4 billion in 2018 and 83 percent of an estimated USD 7.6 billion<sup>7</sup> in 2019 under the Integrated Road Map framework. Projections through 2024 indicate that the Board's increased approval role will be sustained. This is largely attributable to the holistic Integrated Road Map framework, which has increased the visibility of all WFP operations in all contexts, including strategic outcomes related to protracted, predictable and recurring crisis response and service-provision-related activities.

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<sup>1</sup> WFP/EB.2/2016/4-A/1/Rev.2.

<sup>2</sup> WFP/EB.2/2016/4-C/1/Rev.1.

<sup>3</sup> WFP/EB.2/2016/5-B/1/Rev.1.

<sup>4</sup> WFP/EB.2/2016/4-B/1/Rev.1.

<sup>5</sup> Limited emergency operations are approved by the Executive Director and, if required, the Director-General of the Food and Agriculture Organization of the United Nations.

<sup>6</sup> WFP/EB.2/2017/4-A/1/Rev.1.

<sup>7</sup> 2019 includes actual approvals of initial programmes and budget revisions from January–June 2019 and projected Board approvals for initial programmes for July–December 2019. It should be noted that budget revisions are not included in projections as they cannot be predicted with accuracy.

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In this document, the Secretariat is seeking the Board's approval for proposed delegations of authority from the Board to the Executive Director and proposed amendments to the WFP General Rules to facilitate implementation of multi-country strategic plans. Annex III sets out the draft language for proposed delegations of authority, which include the authority delegated jointly to the Executive Director and the Director-General of the Food and Agriculture Organization of the United Nations with regard to limited emergency operations and strategic outcomes related to crisis response, including revisions. Annex VI includes proposed amendments to the WFP General Rules that apply to multi-country strategic plans.

In addition, management has developed and refined proposals related to modifying the five-day Member State review process for crisis response-related revisions and improving the usefulness of the data portal for country strategic plans. In line with the proposed process set out in the update on the Integrated Road Map<sup>8</sup> and presented at the 2019 second regular session, management will begin in 2020 employing a streamlined consultation process with the country strategic plans and interim country strategic plans that are submitted to the Board for approval at its 2020 second regular session.

To ensure visibility over the life of a country strategic plan or interim country strategic plan, in early 2020 management will introduce a notification system for communicating to Member States all revisions of country strategic plans and interim country strategic plans upon approval. This will ensure that Member States are aware of all changes and that any concerns can be addressed in a timely manner.

These proposals reflect the feedback received from Member States during a series of informal consultations in 2019 and at the 2019 second regular session. They are also informed by WFP's experience in implementing the interim delegations of authority, and the review of that experience referred to above; experience in implementing the Pacific interim multi-country strategic plan since 1 July 2019; lessons learned from country offices, regional bureaux and headquarter divisions; and recommendations from WFP's oversight mechanisms, which include internal and external audits and evaluations, and advice from the Finance Committee of the Food and Agriculture Organization of the United Nations and the Advisory Committee on Administrative and Budgetary Questions.

The proposals, if implemented, would not affect the Board's increased approval of programmes and would ensure that WFP is effective and efficient in its operational responses, has flexibility to align with the requirements of the new United Nations sustainable development cooperation frameworks and reduces the administrative burden on country offices.

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<sup>8</sup> The background and rationale for the streamlined consultation process for draft CSPs and ICSPs are set out in paragraphs 26–37 of document WFP/EB.2/2019/4-D/1.

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## Draft decision\*

Having considered the update on the Integrated Road Map set out in document WFP/EB.1/2020/X-X/X and recalling the Policy on Country Strategic Plans (WFP/EB.2/2016/4-C/1/Rev.1), the Financial Framework Review (WFP/EB.2/2016/5-B/1/Rev.1) and various other updates on the Integrated Road Map (WFP/EB.A/2017/5-A/1, WFP/EB.2/2017/4-A/1/Rev.1, WFP/EB.A/2018/5-D/1, WFP/EB.2/2018/5-A/1 and WFP/EB.2/2019/4-D/1), the Board:

- i) recalls paragraph vi of its decision 2017/EB.2/2, whereby pursuant to WFP General Regulations Article VI.2(c) it approved interim delegations of authority to the Executive Director from 1 January 2018 to 29 February 2020 and decided that delegations of authority would be presented for its approval, following a review of the interim delegations of authority, at its 2020 first regular session;
- ii) notes that a review of the interim delegations of authority was undertaken and presented for its consideration at its 2019 second regular session through the update on the Integrated Road Map set out in document WFP/EB.2/2019/4-D/1;
- iii) approves the proposals set forth in paragraphs 41, 44 and 53 of document WFP/EB.1/2020/X-X/X, relating to the delegations of authority to the Executive Director and the approval by correspondence procedure, to be used when appropriate, for revisions to country strategic plans and interim country strategic plans that necessitate Executive Board approval, and, accordingly, approves the delegations of authority set forth in annex III to document WFP/EB.1/2020/X-X/X and decides that it may further revise those delegations of authority following a review of them at its 2025 first regular session;
- iv) recalls the multi-country strategic plan concept described in the update on the Integrated Road Map set out in previous updates on the Integrated Road Map (WFP/EB.2/2018/5-A/1 and WFP/EB.2/2019/4-D/1); and
- v) approves the multi-country strategic plans concept set forth in paragraphs 98–102 of document WFP/EB.1/2020/X-X/X and further approves the accompanying rule changes set forth in annex VI of document WFP/EB.1/2020/X-X/X.

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\* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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## Overview of the Integrated Road Map framework

1. The WFP Strategic Plan (2017–2021) came into effect on 1 January 2017 and sets WFP's course through the first five years of the 2030 Agenda for Sustainable Development. The plan channels WFP's activities in support of countries working to end hunger among the poorest and most food-insecure people.
2. The country strategic plan (CSP) framework guides the design of CSPs, i.e., WFP portfolios of humanitarian and development activities within countries. CSPs are aligned with national priorities in order to serve people more effectively and efficiently, supporting governments and other partners in achieving the Sustainable Development Goals (SDGs). Annex I describes the components of the CSP framework.
3. The country portfolio budget that accompanies each CSP, interim CSP (ICSP), multi-country strategic plan (MCSP), limited emergency operation and transitional ICSP consolidates all operations and resources into a single structure, with the exception of service-level and third-party agreements that are incidental to WFP's programme of work and are pass-through activities. The structure reveals the relevance and impact of WFP's work by transparently linking strategy, planning, budgeting, implementation and resources to results achieved. It also introduces four high-level cost categories and simplifies the application of full cost recovery. Each country portfolio budget, broken down into its four high-level cost categories, is approved in terms of total budget per WFP strategic outcome. As a consequence of lessons learned in 2017 and 2018, the country portfolio budget structure and related internal processes have been simplified<sup>9</sup> with a view to reducing the transactional workload and complexity of funds management for country offices while maintaining the enhanced transparency that is a cornerstone of the Integrated Road Map (IRM) framework. In line with recommendation 6 from the external audit of the country portfolio budgets,<sup>10</sup> management continues to assess options for reducing the administrative burden on country offices arising from the volume of transactions without compromising transparency.
4. The Corporate Results Framework (2017–2021) (CRF), in effect since 1 January 2017, enables WFP to measure results and meet its commitments to transparency and accountability, with strategic goals, outcomes and results relating to the WFP Strategic Plan (2017–2021). It forms the basis for the logical frameworks of CSPs, ICSPs, MCSPs, limited emergency operations and transitional ICSPs. All country offices have now moved to the CRF. Based on experience and feedback, the Board approved a revised version of the CRF at its 2018 second regular session. The revised CRF reflects global agreements, incorporates additional indicators for measuring contributions to all relevant SDGs and introduces high-level key performance indicators that facilitate corporate performance management and reinforce the single results framework.

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<sup>9</sup> The simplification measures include streamlining or consolidating certain elements of cost planning, taking into account the impact on high-level costing, the validity of the detailed planning and expenditure data available and the value of cost planning elements versus the transactional work they require; automating the production of budget details for the later years of a country portfolio budget; making internal refinements to cost management processes; and improving the integration of budget planning processes.

<sup>10</sup> WFP/EB.A/2019/6-E/1.

## WFP's commitment to core values of good governance

5. The following section provides an overview of the desired governance arrangements and WFP's commitment to the core values of good governance.
6. Management aims to establish a risk-based and cost-effective governance model for the IRM framework that strengthens the Board's approval and strategic oversight functions by reducing fragmentation while retaining WFP's ability to respond quickly to emergencies.
7. Through the IRM framework and its underlying governance model, WFP is committed to the core values of good governance, which include transparency, accountability, strong financial management and robust internal control. Past adherence to these values is evidenced by external sources such as the Multilateral Organisation Performance Assessment Network (MOPAN). In its recent assessment of WFP's performance,<sup>11</sup> MOPAN describes WFP's systems for oversight and risk management as robust and confirms that WFP has strong internal and external audit functions and extensive external controls. The Joint Inspection Unit of the United Nations (JIU) has also rated WFP highly, giving it the top maturity rating of Level 5 in its follow-up on JIU reports and recommendations.<sup>12</sup>
8. These findings are borne out by internal and external audit reports. The External Auditor provided an unqualified opinion on the 2018 and 2017 audited annual accounts.<sup>13</sup> The External Auditor's report also notes that of the issues identified during visits to ten country offices and regional bureaux in 2017, none was found to have a serious impact or to constitute a serious internal control deficiency. A separate report by the External Auditor regarding country portfolio budgets<sup>14</sup> confirms that accounting allocations are generally under control and that recent verifications of transactions have not revealed any significant booking errors. The 2017 audited annual accounts note that the assurance opinion of the Inspector General for that year confirmed that internal audits did not disclose any significant weaknesses in WFP's internal control, governance and risk management processes that would seriously compromise the achievement of WFP's objectives. These findings are supported by the most recent report of the Audit Committee.<sup>15</sup> In its 2018 annual report,<sup>16</sup> the committee stated that WFP had given appropriate attention to risk management and internal controls for the year.
9. Management welcomed the external audit of country portfolio budgets, which examined the extent to which country portfolio budgets provide reasonable assurance that donor conditions and Executive Board authorizations are being met and whether the definitions of the cost categories<sup>17</sup> introduced by the revised financial framework are clear enough to avoid duplication and describe expenditure effectively.<sup>18</sup> The audit concluded country

<sup>11</sup> MOPAN. 2019. *MOPAN 2017-18 Assessments: Organisational Performance Brief: World Food Programme*. <http://www.mopanonline.org/assessments/wfp2017-18/WFP%20Brief.pdf>.

<sup>12</sup> WFP/EB.1/2018/8-B.

<sup>13</sup> WFP/EB.A/2018/6-A/1.

<sup>14</sup> WFP/EB.A/2019/6-E/1.

<sup>15</sup> This advisory body provides independent, expert advice to the Executive Board and the Executive Director in fulfilling their governance responsibilities, including ensuring the effectiveness of WFP's internal control systems, risk management, audit and oversight functions and governance processes.

<sup>16</sup> WFP/EB.A/2018/6-E/1.

<sup>17</sup> The four cost categories are transfers, implementation, direct support costs and indirect support costs.

<sup>18</sup> WFP/EB.A/2019/6-E/1. The external audit of country portfolio budgets and accompanying management response was shared with the Board for consideration at its 2019 annual session. The external audit was conducted in two phases between September 2018 and February 2019, with field missions to the regional bureaux in Nairobi and Panama and WFP country offices in Bangladesh, Guatemala, Haiti, Jordan, Uganda and the United Republic of Tanzania. The main objectives of the external audit were to determine whether country portfolio budgets provide reasonable assurance that donor conditions and Executive Board authorizations are being met; whether the four cost categories introduced by the revised

portfolio budgets have improved transparency and accountability and that the new cost categories facilitate a better understanding of WFP's expenditures. The external audit also identified difficulties related to the operational planning documents for CSPs and their country portfolio budgets with regard to the appropriate level of detail to be presented to the Board for approval. The report also describes how WFP management faces conflicting imperatives articulated by Board members when approving CSPs and country portfolio budgets.

10. Transparency is a cornerstone of the IRM framework and a key aspect of WFP's governance approach. WFP has in place robust reporting and accountability mechanisms that include its annual management plan, its annual performance report and annual country reports. In 2018, management launched a CSP data portal that provides operational and budgetary information from country operation management plans – including activity-level details – for all approved CSPs and ICSPs. The CSP data portal also features financial and performance information needed to monitor the progress of CSPs and ICSPs. Annex V provides an overview of the information shared via the CSP data portal and the frequency with which data are updated.
11. To ensure that the Board retains visibility and oversight, in early 2020 management will introduce a notification system that will clearly communicate to Member States information about any approved budget revisions of CSPs and ICSPs. Notifications will include a list of approved revisions, regardless of the magnitude of any change in value, and links to such revisions in WFP's website. The CSP data portal will be updated to reflect any revisions to Board-approved CSPs or ICSPs on approval of the revisions. This will ensure that Member States are aware of all changes and that any concerns can be addressed in a timely manner. The Executive Board is also regularly informed of all budget revisions approved by the Executive Director under the authority delegated to him by the Executive Board, including revisions and increases approved by the Executive Director jointly with the Director-General of the Food and Agriculture Organization of the United Nations (FAO), in twice-yearly reports.
12. In line with the external auditor's recommendations from the external audit of country portfolio budgets,<sup>19</sup> management will continue to engage with the Board to define the appropriate level of information required for strategic governance and to identify detailed information that could be obtained through other platforms, including the board website, the CSP data portal and the WFP website, to ensure that the organization has the operational flexibility that it needs to be efficient and effective.

### **Outstanding governance arrangements**

13. The Policy on Country Strategic Plans and the Financial Framework Review noted that changes to the General Rules and Financial Regulations would be required to support implementation of the new programmatic and financial framework in the following areas:
  - the Executive Director's authority regarding programme and budget revision approvals, as well as the authority delegated jointly to the Executive Director and the FAO Director-General with regard to limited emergency operations and crisis response-related strategic outcomes, including revisions, above a certain budget threshold;

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financial framework are clear enough to avoid duplication and to describe expenditure effectively; whether the budgets allocated to cooperating partners are in line with the new budget structure; and what the impact of the implementation of the revised financial framework is on budget management and country office workloads.

<sup>19</sup> WFP/EB.A/2019/6-E/1.

- the alignment of terminology and definitions to ensure coherence with the CSP structure; and
  - the application of full cost recovery and introduction of new cost categories.
14. Interim governance arrangements were approved at the 2017 second regular session of the Board. The arrangements included principles to guide the application of full cost recovery, derogations from provisions of General Rule XIII.4 and Financial Regulations 1.1 and 4.5 related to cost categories and full cost recovery to implement the IRM framework in 2018, and interim delegations of authority for the period 1 January 2018 to 29 February 2020.<sup>20</sup> The Secretariat committed to reviewing the application of the interim delegations of authority to ensure that the Board's fundamental role of approval and oversight was maintained before presenting delegations of authority for approval at the 2020 first regular session of the Board.
  15. At the 2018 second regular session, the Board approved amendments to the General Rules and Financial Regulations related to terminology, definitions and full cost recovery policies.<sup>21</sup> They are in effect as of 1 January 2019.
  16. In line with the proposed process set out in the update on the Integrated Road Map<sup>22</sup> and presented at the 2019 second regular session, management will begin in 2020 employing a streamlined consultation process with the CSPs and ICSPs that are submitted to the Board for approval at its 2020 second regular session.
  17. Critical components of the IRM framework that remain to be finalized are delegations of authority and governance arrangements related to the five-day Member State review process for crisis response-related revisions and normative amendments to WFP General Rules to facilitate the implementation of MCSPs.
  18. Paragraphs 20–30 address the role of the Executive Board in approving WFP's programmes, activities and budgets, as enshrined in General Regulation Article VI.2(c), and outline the various mechanisms that WFP employs to ensure transparency, accountability, strong financial management and robust internal control, including the streamlined consultative process and the email notification system.
  19. The subsequent sections then set out the background and rationale for proposals aimed at striking a balance between the Board's strategic oversight role and simplicity and efficiency for country offices by optimizing delegations of authority and modifying the five-day Member State review process for crisis response-related revisions. In addition, the CSP data portal will be augmented with additional information to improve its usefulness to users in line with recommendations 7 and 8 of the External Auditor's report on country portfolio budgets.<sup>23</sup> The proposals were discussed at the informal consultations on 4 September and 4 October 2019 and at the Board's 2019 second regular session and reflect the feedback received from Member States.

### **Fundamental approval and oversight role of the Board**

20. Article VI of WFP's General Regulations sets out the powers and functions of the Board. General Regulation Article VI.2 establishes its authority to approve all WFP programmes and activities and their related budgets. This regulation remains unchanged.

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<sup>20</sup> WFP/EB.2/2017/4-A/1/Rev.1.

<sup>21</sup> WFP/EB.2/2018/5-A/1.

<sup>22</sup> The background and rationale for the streamlined consultation process for draft CSPs and ICSPs are set out in paragraphs 26–37 of document WFP/EB.2/2019/4-D/1.

<sup>23</sup> WFP/EB.A/2019/6-E/1.



**General Regulations, Article VI.2(c):** “The Board shall review, modify as necessary, and approve programmes, projects and activities submitted to it by the Executive Director. In respect of such approvals, however, it may delegate to the Executive Director such authority as it may specify. It shall review, modify as necessary, and approve the budgets of programmes, projects and activities, and review the administration and execution of approved programmes, projects and activities of WFP.”

21. It is important to note that under the IRM the Board is for the first time exercising its authority to approve the initiation of WFP programmes and activities in all contexts,<sup>24</sup> including with regard to strategic outcomes related to protracted, predictable and recurring crisis response and service provision activities.<sup>25</sup> The Board also approves any non-emergency change to the overall strategic focus of WFP in a country that involves the addition or deletion of one or more non-emergency strategic outcomes in a CSP. Under the previous fragmented project-based system the Board did not approve emergency operations, special operations or country-level trust funds or protracted relief and recovery operations or related revisions that involved less than USD 20 million in food value or country programmes or related revisions involving less than USD 3 million in food value.
22. It is proposed that under the delegations of authority the Board retain the authority to approve the following:
- CSPs and ICSPs, other than one funded entirely by a host country where the host country has not requested Executive Board approval;
  - the addition or removal of an entire strategic outcome from a CSP, ICSP or transitional ICSP, except for a strategic outcome that relates only to emergency<sup>26</sup> or service provision activities or is funded entirely by a host country that has not requested Executive Board approval, in which case the addition or removal would fall under the Executive Director’s delegated authority in those areas; and
  - revisions to a CSP or ICSP that are not related to a crisis and that increase the current overall budget of the CSP or ICSP by more than 15 percent.<sup>27</sup>
23. To help it fulfil its strategic oversight role and ensure visibility, the Board is provided with the following:
- a streamlined consultative process prior to the presentation of CSPs and ICSPs for approval, which includes close collaboration with local missions, an informal consultation and electronic review of draft documents with Member States;
  - operational and budgetary information – including activity-level details – from the country operation management plans via the CSP data portal for all Board-approved CSPs and ICSPs. The CSP data portal also features financial and performance information needed to monitor the progress of CSPs and ICSPs and is updated to reflect any revisions to Board-approved CSPs or ICSPs on approval of the revision;

<sup>24</sup> With the exception of CSPs and ICSPs funded entirely by a host country where the host country has not requested the Executive Board to approve the plan, limited emergency operations and transitional ICSPs.

<sup>25</sup> With the exception of strategic outcomes that are funded entirely by the host country.

<sup>26</sup> Strategic outcomes related to emergency response fall in the crisis response focus area. The addition, removal or modification of crisis response-related strategic outcomes will be submitted to the Executive Director for approval and, when required, to the FAO Director-General.

<sup>27</sup> Increases in respect of emergency or service provision activities and strategic outcomes approved by the Executive Director and funded entirely by host countries will not be included in the threshold calculation. In addition, the value of an increase will not be offset by the value of a decrease.

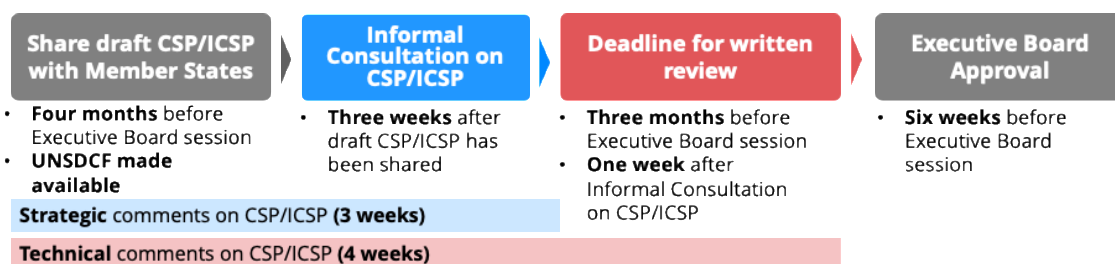
- email notifications providing information on all budget revisions of CSPs and ICSPs, regardless of any change in value, and any changes in the duration of a CSP or ICSP, regardless of approval authority;
- extracts of updated operational and budgetary plans presented with the management plan each year for information;
- twice-yearly reports on the Executive Director's use of his delegated authority to approve revisions of CSPs and ICSPs;
- the annual performance report; and
- annual country reports.

## Streamlining the consultative process while ensuring strategic engagement of the Board

### Background

24. Experience with implementing the two-step consultation process for draft CSPs and ICSPs in 2018 and 2019 and feedback from country offices indicated that the two-step process was labour-intensive and complex for country office staff. Moreover, the United Nations sustainable development cooperation framework (UNSDCF) is expected to become the main strategic document for all United Nations development activities. The increased authority of UNSDCFs over agencies' country strategic planning implies that CSPs should be developed in parallel and alignment with UNSDCFs, which have a compressed development period of 6–9 months.<sup>28</sup>
25. Management recognizes that the knowledge and insight gained during consultations with stakeholders continue to add significant value to the development of CSPs and ICSPs. Notwithstanding this, country offices will benefit from a simplified process that supports the Board's strategic engagement in the overall development of draft CSPs and ICSPs. Therefore, management will implement a streamlined consultation process in 2020 – as shown in figure 1 – beginning with the CSPs and ICSPs that are submitted to the Board for approval at its 2020 second regular session.

**Figure 1: Streamlined consultation process for draft CSPs and ICSPs**



26. Under this process, the UNSDCF formulation - starting with the United Nations common country analysis – will mark the beginning of WFP's country strategic planning process. The first draft of a CSP or ICSP will lay out the strategic direction of the CSP or ICSP, with the UNSDCF serving as the main overarching document. Management will hold an informal consultation on the draft at which Member States will provide critical strategic guidance. Simultaneously, Member States will review the draft from a technical perspective and provide comments during a period of electronic review following the consultation. Comments received during the informal consultation and the written review period will be addressed and incorporated into a revised draft by the country office in a single step, and

<sup>28</sup> The background and rationale for the streamlined consultation process for draft CSPs and ICSPs are set out in paragraphs 26–37 of document WFP/EB.2/2019/4-D/1.

the revised draft will then be presented for approval by the Executive Board at its next session.

27. Responding to feedback from Member States, management will apply this abbreviated process until mid-2021, at which point it will be reviewed. The review will draw on the application of the process through 2020 and take into account lessons learned from the pilot roll-out of the UNSDCF process as well as seek feedback from Member States. The review will also assess the need for and possible form of an early-phase strategic consultation on the direction of emerging CSPs and ICSPs in exceptional cases, for example new first-generation CSPs or ICSPs, and determine in what form and which cases, if any this should be applied.

### **Introduction of an email notification system**

28. Currently, all revisions of CSP and ICSP budgets greater than USD 7.5 million and any changes in the duration of CSPs or ICSPs, regardless of approval authority, are posted on WFP's website. However, management recognizes that there is no existing system for alerting Member States when such revisions are posted and that it is critical that changes be clearly communicated to ensure visibility over the life of a CSP or ICSP.
29. During informal consultations on 4 September and 4 October 2019 and at the Board's 2019 second regular session and as part of the feedback received following a survey on the Executive Board website, Member States expressed a need for a notification system and clear communication protocol. Based on Member State feedback, starting in early 2020, the Secretariat will implement an email notification system to alert Member States of any budget revision, regardless of the magnitude of the change in value. Each email will contain a consolidated listing of updates in the form of a summary table with related links. The email will be sent at the end of each business day on which a revision is approved and will include all changes to CSPs and ICSPs regardless of value, including upward revisions, downward revisions and the approval or revision of CSPs and ICSPs funded entirely by host countries that have not requested Board approval. In the event of the latter, management will provide an opportunity for Member States to comment. Consistent with current practice, the CSP data portal will be updated to reflect any revisions to Board-approved CSPs or ICSPs on approval of the revision.
30. This communication mechanism will ensure that Member States are aware of all changes and that any concerns can be addressed in a timely manner. In accordance with rule III.2(b) of the rules of procedure, Member States may request that any revision be presented at the next Board session.<sup>29</sup>

### **Optimizing delegations of authority**

31. Management proposes to use the delegations of authority provided by the Executive Board to the Executive Director to maintain WFP's rapid and effective emergency response and to ensure that the Board's oversight role is maintained for significant changes to operations while maximizing internal efficiencies by delegating approval authority to the Executive Director for less significant changes. Annex III sets out the proposed draft delegations of authority.
32. In line with advice from the FAO Finance Committee,<sup>30</sup> management will conduct an additional review of delegations of authority after five years (i.e., in 2025) with a view to ensuring that the Board's fundamental role in approval and oversight of WFP activities is

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<sup>29</sup> Rule III, paragraph 2(b), of the Rules of Procedure of the Executive Board provides: "The Executive Director shall prepare a provisional agenda, taking into account the annual plan of work. The provisional agenda shall include all items as are required by these Rules of Procedure or as are proposed by...any member of the Board".

<sup>30</sup> WFP/EB.2/2019/5-(A,B)/3 WFP/EB.2/2019/4(B,D)/3.

maintained. A period of five years will provide sufficient time for evidence gathering, learning and reflection arising from experience with the full implementation cycle of first-generation CSPs and ICSPs and any necessary budget revisions for extending or shortening CSPs or ICSPs, including any necessary budget revisions for extending or shortening CSPs or ICSPs to bring them into line with countries' UNSDCF cycles. The review will consider the development and implementation of the next generation of CSPs, the impact of reform of the United Nations resident coordinator system and the rollout of the UNSDCF.

### **Background: Current interim delegations of authority**

33. In 2017, twelve country offices piloted the CSP framework and country portfolio budget structure. At the time, it was difficult to demonstrate the extent to which the Board's approval of programmes would increase under the IRM framework, given the limited experience during the pilot phase.<sup>31</sup> It was also not possible to fully anticipate whether there would be efficiency gains through fewer programme and budget revisions under the IRM framework than there had been under the project-based system. It was foreseen that amendments to the General Rules and Financial Regulations – particularly with respect to delegations of authority – would benefit from additional lessons learned through an interim governance period and further consultation with Member States.
34. In a series of informal consultations in 2017, management and the Member States discussed a set of three principles on which to base the development of budgetary thresholds for interim delegations of authority, particularly for non-crisis-related budget revisions.<sup>32</sup> The principles included:
  - Principle 1. Delegations of authority should be based on the overall approved budget in the CSP framework.
  - Principle 2. Delegations of authority should be based on a maximum absolute value.
  - Principle 3. Delegations of authority should be based on a proportion – as a percentage – of the original CSP budget to accommodate variations in the size of CSPs.
35. Subsequently, the following interim delegations of authority to the Executive Director for the period 1 January 2018–29 February 2020 were approved by the Board at its 2017 second regular session.<sup>33</sup>
  - initial approvals of limited emergency operations and transitional ICSPs that follow limited emergency operations, to be exercised jointly with the FAO Director-General when a limited emergency operation or the emergency-related components of a transitional ICSP exceed USD 50 million, and of CSPs and ICSPs funded entirely by host countries that have not requested the Board to approve the plans;
  - revision of any limited emergency operation or emergency-related revision<sup>34</sup> of a CSP, ICSP or transitional ICSP, to be exercised jointly with FAO Director-General when the related budget increases by more than USD 50 million;

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<sup>31</sup> Update on the IRM, 17 March 2017, paragraph 60: Analysis conducted in 2017 projected that the Board's oversight and approval of new operations would increase, at a minimum, by approximately 23 percent as a result of the new framework.

<sup>32</sup> The thresholds were not intended to apply to new CSPs or ICSPs, fundamental changes to CSPs, ICSPs, limited emergency operations, transitional ICSPs following limited emergency operations or budget revisions related to crisis response, service provision or Executive Director approved host country funded strategic outcomes..

<sup>33</sup> WFP/EB.2/2017/4-A/1/Rev.1.

<sup>34</sup> Strategic outcomes and revisions related to an emergency fall in the crisis response focus area. The addition, removal or modification of crisis response-related strategic outcomes is submitted for approval to the Executive Director and, when required, the FAO Director-General.

- upward revision of one or more individual strategic outcomes of a CSP, ICSP or transitional ICSP, provided that the total amount of the revision does not exceed 25 percent of the plan's latest Board approved budget or USD 150 million;
  - downward revision of any individual strategic outcome of a CSP, ICSP or transitional ICSP;
  - revision of non-emergency components of a transitional ICSP following a limited emergency operation;
  - revision of a CSP, ICSP or strategic outcome funded entirely by the host country;
  - addition to a CSP, ICSP or transitional ICSP of a strategic outcome funded entirely by a host country that has not requested that the Board approve the strategic outcome; and
  - revisions related to service provision activities.
36. Additional processes such as the five-day Member State review of crisis response-related revisions and the two-step consultation process were also employed in the interim period to provide greater assurance that the Board's approval authority, visibility and oversight would be strengthened.

#### **Review of the application of the interim delegations of authority**

37. At the Board's 2017 second regular session the Secretariat committed to conducting a review of the application of the interim delegations of authority to ensure that the Board's fundamental role of approval and oversight was maintained and to capturing lessons learned from the implementation of interim governance arrangements. The review – conducted in early 2019 – examined specifically:
- the extent to which the Executive Board's role in approving WFP programmes (CSPs and ICSPs) increased under the IRM framework compared with the project-based system; and
  - any efficiency gains achieved in terms of the number of programme and budget revision approvals under the IRM framework compared with the project-based system.
38. Findings from the review were shared with the Board at informal consultations on 10 July and 4 September 2019 and at the Board's 2019 second regular session:

**Finding 1:** Under the IRM framework, there has been a substantial increase in the Executive Board's role in approving WFP programmes (CSPs and ICSPs) in terms of absolute value – from an average of USD 4.4 billion per year between 2011 and 2016 to USD 13.4 billion in 2018 and an estimated USD 7.6 billion in 2019 – and as a proportion of programmes and revisions approved each year compared with the project-based system – from an average of 53 percent per year between 2011 and 2016 to 96 percent in 2018 and 83 percent in 2019. The increase in the approval of programmes by the Board is expected to be sustained in future years, based on conservative projections.

**Finding 2:** Under the IRM framework, the substantial increase in the Executive Board's role in approving WFP programmes (CSPs and ICSPs) has occurred independently of revisions. Approximately 98 percent of the USD 13.4 billion that the Board approved in 2018 was for initial programmes – only 2 percent related to revisions. In terms of quantity, the Board approved 2 of 46 revisions under the IRM framework (4 percent, which is the same proportion as under the project-based framework). The increase in the approval of programmes by the Board is expected to continue in future years, based on conservative projections.

**Finding 3:** Under the IRM framework, the overall dollar value of programmes approved has increased, while the number of approvals has declined, leading to efficiency gains.

**Finding 4:** The change from the project-based system to the IRM framework has improved efficiency, as evidenced by a substantial reduction in the number of revisions being processed annually.

39. An analysis of the interim delegations of authority over the period from 1 January 2018 to 30 June 2019 is presented in annex II. It should be noted that prior to its presentation for approval at the 2020 first regular session of the Executive Board, the analysis will continue to be updated to take into account the application of interim delegations of authority from 1 January 2018 to 31 December 2019.

### **Lessons learned from the application of the interim delegations of authority**

40. Feedback and lessons learned from country offices indicate that the interim delegations of authority are considered to be too complex because different criteria are used based on the focus area of the strategic outcome being revised. For instance, revisions of crisis response-related strategic outcomes and limited emergency operations are subject to a per revision threshold, beyond which joint approval by the Executive Director and FAO Director-General is required. By contrast, revisions of non-crisis response-related strategic outcomes are subject to a maximum absolute value threshold of USD 150 million as well as a proportion-based threshold of 25 percent of the last Board approved CSP or ICSP budget. Both thresholds are applied cumulatively and revisions exceeding the budget threshold require Executive Board approval.<sup>35</sup>

### **Delegations of authority for budget increases that are not related to emergency responses, service provision or Executive Director approved host country funded strategic outcomes**

41. Having considered the analysis of the application of the interim delegations of authority, extensive feedback and lessons learned from country offices, regional bureaux and headquarter divisions, as well as feedback from the 4 September and 4 October 2019 informal consultations and the Board's 2019 second regular session, management proposes that the Executive Board approve all new CSPs and ICSPs, any revisions that add or delete strategic outcomes from CSPs or ICSPs<sup>36</sup> and each non-crisis-related revision of a CSP or ICSP that increases its current overall budget by more than 15 percent (see paragraph 22).<sup>37</sup> The percentage threshold for an increase of a CSP or ICSP will be calculated based on the value of the CSP or ICSP budget on the date that the revision is made. For the purposes of threshold calculation, revisions will not be treated cumulatively. The proposed threshold is not intended to apply to new CSPs or ICSPs, fundamental changes (i.e. the addition or removal of a strategic outcome) to CSPs, ICSPs, limited emergency operations, transitional ICSPs or revisions related to emergency response or service provision or Executive Director approved revisions of strategic outcomes funded entirely by host countries.
42. In addition, management proposes to streamline the approval process by employing a ten-day Member State review of budget revisions and – as an alternative to submitting budget revisions to the Board for approval at a formal session – the mechanism for approval

<sup>35</sup> Revisions of emergency or service provision activities and Executive Director approved revisions of strategic outcomes funded entirely by host countries do not count towards the cumulative threshold.

<sup>36</sup> Except when the CSP, ICSP or the strategic outcome at issue is funded entirely by a host country that has not requested Executive Board approval or where the strategic outcome relates to emergency activities or service provision activities.

<sup>37</sup> Increases in respect of emergency or service provision activities and Executive Director approved strategic outcomes funded entirely by host countries will not be included in the threshold calculation; in addition, the value of an increase will not be offset by the value of a decrease.

by correspondence in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board when appropriate.

43. The 10-day review process would entail the following steps, prior to employing the mechanism for approval by correspondence:
  - i) Draft budget revision posted on WFP's website;
  - ii) Minimum of eight working days for Member States to comment;
  - iii) Comments compiled on the Membership Area of the Executive Board website;
  - iv) The last two of the ten working days for comment reserved for Member States to react to the comments of other Member States; and
  - v) Final budget revision posted on the Membership Area of the Executive Board website along with a matrix of comments.
44. The approval by correspondence mechanism, in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board, is as follows:
  - i) Board members will be advised immediately by email that a final budget revision has been posted on the Membership Area of the Executive Board website.
  - ii) Each of the 36 Members of the Executive Board must cast a vote on whether to approve the submitted revision within 10 working days.
  - iii) The Executive Board Secretariat, on behalf of the Executive Director, will record the votes and communicate the results to the entire membership.
45. To ensure that the Board retains visibility and effective oversight, all approved revisions of CSP or ICSP budgets will be published on WFP's website. The CSP data portal will continue to be updated with all revisions upon their approval. Improvements in notifying Member States of newly posted changes, including the use of email to inform Board Members as described in paragraphs 29 and 30 above, will be made in early 2020. Lastly, in addition to the annual management plan, the annual performance report and annual country reports, twice-yearly reports detailing the Executive Director's use of his delegated authority will continue to be submitted to the Board.

#### **Rationale**

46. During a series of informal consultations held in 2019, management discussed several proposals for delegations of authority for non-crisis-related budget revisions including a single dollar value threshold or a proportion-based threshold.
47. The single threshold, applied to each revision and based on the current CSP or ICSP budget, represents a simplification compared with the current interim delegations of authority, which utilize a maximum absolute value threshold of USD 150 million and a proportion-based threshold of 25 percent of the last Board approved CSP or ICSP budget, and is applied cumulatively. This responds to feedback from the field that interim delegations of authority for approving revisions are unduly complex and cumbersome to implement and should be simplified.
48. Based on Member State feedback, management is proposing a single proportion-based threshold to be applied to each revision. This retains the Executive Board oversight of significant budget revisions that could potentially have strategic implications for the implementation of the CSP or ICSP and, more importantly, retains the element of proportionality, especially when considering the significant variances in the operational size of CSPs and ICSPs.

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49. In addition to the 15 percent threshold proposed, the Secretariat also considered 25 percent, 22 percent, 20 percent and 18 percent thresholds:
- If a threshold of 25 percent or 22 percent had been applied to revisions from 2018 and the first six months of 2019, the Secretariat found that there would have been no change to the number of revisions that were submitted to the Board for approval.<sup>38</sup>
  - A threshold of 20 percent would have resulted in one additional budget revision, bringing the total to three.<sup>39</sup> Thresholds of 18 and 15 percent would have resulted in two additional budget revisions, bringing the total number of budget revisions to four.<sup>40</sup>
50. In order to ensure sufficient oversight by the Executive Board, management recommends that a single proportion-based threshold of 15 percent of the CSP or ICSP's current overall budget be applied to each non-crisis-related budget revision.<sup>41</sup>
51. In addition, utilizing the Member State ten-day review process for non-crisis-related budget revisions, as outlined in paragraph 43, will result in a significant increase in transparency and oversight for Member States. Under this proposal, management will share the relevant draft budget revisions with Member States for a ten-day review period. Increased consultation with the Board will benefit the design of WFP's interventions by considering Member States' views in a more structured and transparent manner along with the inputs provided through consultations with local partners and donors.
52. Employing the mechanism for approval by correspondence in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board, as outlined in paragraphs 43 and 44, when appropriate, is an alternative to submitting budget revisions to the Board for approval at a formal session. It will facilitate timely revisions that allow WFP to adjust to changes in the operational context. In addition, it ensures that documents considered at formal Board sessions are more strategic in nature.

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<sup>38</sup> In 2018, the Board approved two revisions, for the CSP for Honduras and the transitional ICSP for Turkey.

<sup>39</sup> In addition to the revisions for the CSP for Honduras and the transitional ICSP for Turkey, the budget revision for the CSP for Namibia would have been submitted for approval in 2018.

<sup>40</sup> In addition to the revisions for the CSP for Honduras and the transitional ICSP for Turkey, budget revisions for the CSP for Namibia and the transitional ICSP for Cambodia would have been submitted for approval in 2018.

<sup>41</sup> Executive Director approved host country funded strategic outcomes, emergency and service-provision-related revisions will not be included in the threshold calculation; in addition, upward revisions will not be offset by downward revisions.



**Proposal for delegations of authority for budget increases that are not related to emergency responses, service provision or Executive Director-approved host country funded strategic outcomes:**

1. The Executive Board will approve all new CSPs and ICSPs and any revisions that add or delete strategic outcomes from a CSP or ICSP.<sup>42</sup>
2. The Board will approve each non-crisis-related revision to a CSP/ICSP that increases its current overall budget by more than 15 percent.<sup>43</sup>
3. For such revisions, the Board will employ a Member State ten-day review process and – as an alternative to submitting budget revisions to the Board for approval at a formal session – the mechanism for approval by correspondence in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board, when appropriate.

**Other delegations of authority to the Executive Director as applied during the interim period**

53. Overall the interim delegations of authority to the Executive Director approved by the Executive Board at its 2017 second regular session<sup>44</sup> are working. Therefore, management recommends maintaining the delegations of authority from the Executive Board to the Executive Director applied during the interim period with the exception of the delegations of authority for budget increases that are not related to emergency or service provision activities or Executive Director approved strategic outcomes funded entirely by host countries. Annex II provides an overview of how the interim delegations of authority from the Executive Board to the Executive Director were exercised from 1 January 2018 through 30 June 2019.

**Rationale**

***Appendix to the General Rules, paragraph (a)(i): Limited emergency operations and transitional interim country strategic plans (T-ICSPs), with the joint approval of the Executive Director and the FAO Director-General when the limited emergency operation or the emergency-related components of the T-ICSP exceed USD 50 million in value***

54. Under this provision, the Executive Board delegates approval of limited emergency operations that are initially planned for up to six months and transitional ICSPs that follow limited emergency operations and last for up to 18 months to the Executive Director. In addition it requires joint approval by the Executive Director and the FAO Director-General when a limited emergency operation or emergency-related component of a transitional ICSP exceeds a budgetary threshold.
55. At its 2017 second regular session the Board approved an increase in the budgetary threshold for joint approval by the Executive Director and the FAO Director-General from USD 3 million in food value to USD 50 million. It is recommended that this threshold be maintained because it appropriately reflects the increased scope, complexity and relative size of emergency operations and ensures a swift, efficient and effective response to emergencies.

<sup>42</sup> Except when a CSP, ICSP or strategic outcome at issue is funded entirely by a host country that has not requested Executive Board approval or where the strategic outcome relates to emergency activities or service provision activities.

<sup>43</sup> Increases in respect of emergency or service provision activities and Executive Director approved strategic outcomes funded entirely by host countries will not be included in the threshold calculation; in addition, the value of an increase will not be offset by the value of a decrease.

<sup>44</sup> WFP/EB.2/2017/4-A/1/Rev.1.

56. Documents for limited emergency operations are promptly posted on the WFP website. In addition, it should be noted that limited emergency operations and immediate response activities approved by the Executive Director or by the Executive Director and the Director-General of FAO are reported to the Executive Board twice a year.

***Appendix to the General Rules, paragraph (a)(ii): Country strategic plans and interim country strategic plans funded entirely by a host country where the host country has not requested the Executive Board to approve the plan***

57. As allowed for in the Policy on Country Strategic Plans<sup>45</sup> and the update on the Integrated Road Map presented at the 2017 second regular session of the Board,<sup>46</sup> and further to the approval authority set forth in Financial Regulation 5.1 and Financial Regulation 5.2, the Executive Director may approve a CSP or ICSP funded entirely by the host country should the host country opt not to submit it for approval by the Board.
58. This provision, which recognizes the prerogatives and sovereignty of host countries, does not represent a substantive change from the project-based framework, under which the Executive Director had authority regarding bilateral activities. Based on feedback from Member States, management has determined that multilateral funds will not be eligible for allocation to a host-country-funded CSP, ICSP or strategic outcome that has not been approved by the Board.
59. Documents for CSPs and ICSPs funded entirely by host countries that are approved by the Executive Director will be promptly posted on the WFP website. As outlined in paragraphs 29 and 30, Member States will also receive an email containing a summary table notifying them of any changes to CSPs and ICSPs, regardless of value. The summary table will include the approval or revision of CSPs and ICSPs funded entirely by host countries that have not requested Board approval, and Member States will have an opportunity to comment.

***Appendix to the General Rules, paragraph (b)(i): Revision of any limited emergency operation or emergency-related revision of a CSP, ICSP or T-ICSP, with the joint approval of the FAO Director-General for any increase exceeding USD 50 million***

60. Under this provision, any revision of a limited emergency operation and any emergency-related revision of a CSP, ICSP or transitional ICSP that follows a limited emergency operation will be approved by the Executive Director or approved jointly by the Executive Director and the FAO Director-General when the limited emergency operation or emergency-related component of the CSP, ICSP or transitional ICSP exceeds a budgetary threshold. Emergency-related revisions are not treated cumulatively and do not count towards the Board approval threshold for non-emergency-related revisions.
61. As part of the current Member State review process, emergency-related budget revisions that exceed the lesser of USD 150 million or 25 percent of the overall budget are shared with Member States for comment before approval by the Executive Director and, if required, the FAO Director-General. (See paragraphs 82–85 below for a proposal to modify the Member State review process.)
62. All approved revisions of CSP or ICSP budgets, regardless of value, will be published promptly on WFP's website, and the CSP data portal will be updated to include any revisions to Board-approved CSPs or ICSPs. In addition, revisions of CSPs and ICSPs and corresponding budget increases approved by the Executive Director or by the Executive Director and the FAO Director-General are reported to the Executive Board twice a year.

<sup>45</sup> WFP/EB.2/2016/4-C/1/Rev.1, paragraphs 38 and 39.

<sup>46</sup> WFP/EB.2/2016/4-C/1/Rev.1, paragraphs 38 and 39, and WFP/EB.2/2017/4-A/Rev.1, paragraph 85.

***Appendix to the General Rules, paragraph (b)(iii): Downward revision of any individual strategic outcome of a CSP, ICSP or T-ICSP***

63. Under this provision, approval of budgetary decreases – with the exception of the deletion of strategic outcomes, which would be considered a fundamental change and therefore subject to Board approval – is fully delegated to the Executive Director. This practice encourages managers to review and adjust budgets frequently for better alignment with prevailing costs.
64. As outlined in paragraphs 29 and 30, Member States will receive an email containing a summary table notifying them of any changes to CSPs and ICSPs, including any downward revisions.

***Appendix to the General Rules, paragraph (b)(iv): Revision of non-emergency components of a T-ICSP following a limited emergency operation***

65. Under this provision all revisions of non-emergency components of a transitional ICSP following a limited emergency operation are delegated to the Executive Director. This is consistent with the Executive Director's authority to approve non-emergency related components of transitional ICSPs as provided for in the appendix to the General Rules, paragraph (a)(i).
66. In the event of such an approval it would be reported in one of the twice-yearly reports to the Board detailing the Executive Director's use of his delegated authority.
67. All approved revisions of CSP and ICSP budgets, regardless of value, will be published on WFP's website.

***Appendix to the General Rules, paragraph (b)(v): Revision of a CSP, ICSP or strategic outcome funded entirely by the host country***

68. As allowed for in the Policy on Country Strategic Plans<sup>47</sup> and the update on the Integrated Road Map presented at the 2017 second regular session of the Board,<sup>48</sup> and further to the approval authority set forth in Financial Regulation 5.1 and Financial Regulation 5.2, the Executive Director may approve a CSP or ICSP funded entirely by the host country.
69. This provision, which recognizes the prerogatives and sovereignty of host countries, does not represent a substantive change from the project-based framework, under which the Executive Director had authority regarding bilateral activities.
70. All approved revisions of CSP and ICSP budgets, regardless of value, will be published on WFP's website. As outlined in paragraphs 29 and 30, Member States will also receive an email containing a summary table notifying them of any changes to CSPs and ICSPs. The summary table will include the approval or revision of CSPs and ICSPs funded entirely by host countries that have not requested Board approval, and Member States will have an opportunity to comment.

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<sup>47</sup> WFP/EB.2/2016/4-C/1/Rev.1, paragraphs 38 and 39 and WFP/EB.2/2017/4-A/Rev.1, paragraph 85.

<sup>48</sup> WFP/EB.2/2016/4-C/1/Rev.1, paragraphs 38 and 39 and WFP/EB.2/2017/4-A/Rev.1, paragraph 85.

***Appendix to the General Rules, paragraph (b)(vi): Addition to a CSP, ICSP or T-ICSP of a strategic outcome funded entirely by a host country that has not requested the Executive Board to approve the strategic outcome***

71. As allowed for in the Policy on Country Strategic Plans and the 2017 Update on the Integrated Road Map presented at the Board's second session,<sup>49</sup> and further to the approval authority set forth in Financial Regulation 5.1 and Financial Regulation 5.2, the Executive Director may approve fundamental changes to CSPs that arise as a result of the addition a new strategic outcome funded entirely by a host country.
72. All approved revisions of CSP and ICSP budgets, regardless of value, will be published on WFP's website. As outlined in paragraphs 29 and 30, Member States will receive an email containing a summary table notifying them of any changes to CSPs and ICSPs. The summary table will include the approval or revision of CSPs and ICSPs funded entirely by host countries that have not requested Board approval, and Member States will have an opportunity to comment.

***Appendix to the General Rules (b)(vii): Revisions related to service provision activities***

73. The Board retains the authority to initially approve CSPs and ICSPs;<sup>50</sup> this encompasses all WFP operations in all contexts, including service-provision-related activities. Under paragraph (b)(vi) of the appendix to the General Rules, all revisions related to service provision activities are delegated to the Executive Director.
74. It is recognized that service provision activities – planned common and shared services – are often planned in response to specific funded requests. To accommodate the varying nature and funding sources of these activities, it is recommended that authority to approve related budget revisions be handled in the same spirit as authority for special operations was handled under the project-based framework: it is proposed that revisions arising from changes to service provision activities be approved by the Executive Director.
75. All approved revisions to CSP and ICSP budgets, regardless of value, will be published on WFP's website. The CSP data portal is updated to include any revisions of Board approved CSPs and ICSPs. In addition, as outlined in paragraphs 29 and 30, Member States will receive an email containing a summary table notifying them of any changes to CSPs and ICSPs, including any related to service provision activities.

**Proposal to maintain other delegations of authority to the Executive Director as applied during the interim period.**

**Five-day Member State review of crisis response-related revisions**

***Background***

76. During the series of informal consultations held in 2017, Member States conveyed concerns about reduced transparency and oversight with respect to budget increases for crisis response-related strategic outcomes. Management recognized that the crisis response focus area was broader in scope than the previous emergency operations project category and that some crisis response-related strategic outcomes would previously have been part of protracted relief and recovery operations and therefore subject to Board approval in the case of operations or revisions greater than USD 20 million in food value.
77. In this context, at the Board's 2017 second regular session, the Secretariat committed to sharing crisis response-related budget revisions with Member States for comment prior to their approval if such revisions were above the thresholds for delegated authority for

<sup>49</sup> WFP/EB.2/2016/4-C/1/Rev.1, paragraphs 38 and 39 and WFP/EB.2/2017/4-A/Rev.1, paragraph 85.

<sup>50</sup> Except when the CSP or ICSP is funded entirely by a host country that has not requested Executive Board approval.

non-crisis response-related revisions – i.e., the lesser of USD 150 million or 25 percent of the overall CSP or ICSP budget. This process enhances the transparency of such budget revisions while maintaining the flexibility and efficiency of WFP’s emergency response capability. It is performed in addition to the publication of budget revisions on the WFP website and the twice-yearly report on revisions of CSPs and ICSPs and corresponding budget increases approved by the Executive Director either alone or jointly with the FAO Director-General, which is submitted for information at formal Board sessions.

78. Since the 2017 second regular session the Secretariat has posted budget revisions exceeding the threshold on the WFP website in the four WFP languages, and Member States have four working days to comment. Member State comments are then collated on the Membership Area of the Executive Board website and Member States have an additional working day to react to comments from other Member States. Following the five-day comment period the revision is changed where appropriate in response to the comments and presented for approval by the Executive Director and, if required, the FAO Director-General. Following approval, the final version of the revision is shared with Board members on the Membership Area of the Executive Board website along with a matrix of comments. In accordance with rule III.2(b) of the rules of procedure, Member States may request that the revision be presented the next Board session.<sup>51</sup>
79. To safeguard flexibility and ensure timely, swift and effective response to emergencies, the Executive Director and, if required, the FAO Director-General can approve crisis response-related strategic outcome revisions without sharing the revisions beforehand for comment. The rationale for such approvals is that the time-sensitivity and unforeseen nature of an emergency require WFP to respond without delay. The revisions are, however, shared after approval for comment, and Member States are again given five days to comment. The next iteration of the document can – at that time – incorporate comments, where appropriate.
80. As of 30 September 2019, there have been 53 crisis response-related budget revisions,<sup>52</sup> of which 21 exceeded the applicable budgetary thresholds and were subject to the five-day Member State review process (see annex III). A total of 15 budget revisions were shared with Member States prior to approval by the Executive Director and, where required, the FAO Director-General. Due to the urgency and severity of the situations giving rise to them, the remaining six revisions were shared with Member States for comment after approval by the Executive Director and, where required, the FAO Director-General. The decision to waive the five-day comment period before approval was limited to exceptional circumstances – primarily in the context of natural disasters or shocks – where it was believed that the five-day comment period would impair WFP’s ability to deliver life-saving assistance immediately.
81. Member States have expressed appreciation for the review process and consider it a valuable tool for critical oversight and engagement, particularly in the light of the significant contributions that it makes to crisis response strategic outcomes. Lessons learned from the review process showed that an average of two to three Member States provided comments on each revision, with comments consisting primarily of requests for more information and expressions of support.

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<sup>51</sup> Rule III, paragraph 2(b), of the Rules of Procedure of the Executive Board provides: “The Executive Director shall prepare a provisional agenda, taking into account the annual plan of work. The provisional agenda shall include all items as are required by these Rules of Procedure or as are proposed by...any member of the Board”.

<sup>52</sup> Since revisions can comprise more than one focus area, it should be noted that the value of crisis response-related revisions are primarily – but not solely – accounted for by crisis response, with the exception of exclusive service provision-related revisions.

## Proposal

82. Based on feedback from Member States at the 4 September and 4 October 2019 informal consultations and the Board's 2019 second regular session and on advice from the FAO Finance Committee,<sup>53</sup> management proposes to share with Member States for comment each crisis response-related revision of a CSP or ICSP that increases its current overall budget by more than 15 percent or USD 150 million, whichever is the lower amount, before approval by the Executive Director and, if required, the FAO Director-General. In addition, management proposes to retain the current five-day review period outlined in paragraph 78.
83. To safeguard flexibility and ensure timely, swift and effective response to emergencies, the Executive Director and, if required, the FAO Director-General can approve, on an exceptional basis, crisis response-related revisions without sharing them for comment beforehand. In such circumstances, management appreciates the flexibility to conservatively evaluate the unique operational context underlying a specific budget revision and to consider guiding factors such as the unforeseen nature of the emergency, the urgency of the need to commence operations, the risk and implications of any operational delay, and the need to allocate contributions to activities to be undertaken in accordance with the revision. Retaining this flexibility ensures that management can undertake a measured and holistic review of each budget revision to make an informed decision based on the operational context, its operational experience and consultations with local missions and partners. Per current practice, if management determines that a waiver is necessary to ensure that WFP responds without delay, a brief information note explaining the operational context and urgency of the response will be provided to Member States along with the revision. Such revisions will still be shared after approval, and Member States will be given five days to comment. The next iteration of the document can incorporate comments where appropriate.
84. In line with rule III.2(b) of the rules of procedure, Member States may request that a revision be presented at the next Board session.<sup>54</sup> In addition, operational briefings on WFP's crisis response will continue to be offered, and country offices will continue to consult local missions on revisions and share relevant documents, which are often compiled in the context of humanitarian assessments.
85. This process is in addition to the publication and reporting of all budget revisions regardless of value, as outlined in paragraphs 29 and 30, and the usual twice-yearly report on revisions of CSPs and ICSPs and corresponding budget increases approved by the Executive Director or jointly by the Executive Director and the FAO Director-General for information at formal Board sessions.

## Rationale

86. The Secretariat considered various percentages for the proportion-based threshold, including 22 percent, 20 percent, 18 percent and 15 percent. As of 30 September 2019, there had been 53 crisis response-related budget revisions,<sup>55</sup> of which 21 exceeded the current applicable budgetary thresholds (i.e. the lesser of USD 150 million or 25 percent of the last

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<sup>53</sup> WFP/EB.2/2019/5-(A,B)/3 WFP/EB.2/2019/4(B,D)/3.

<sup>54</sup> Rule III, paragraph 2(b), of the Rules of Procedure of the Executive Board provides: "The Executive Director shall prepare a provisional agenda, taking into account the annual plan of work. The provisional agenda shall include all items as are required by these Rules of Procedures or as are proposed by...any member of the Board".

<sup>55</sup> Since revisions can comprise more than one focus area, it should be noted that the value of crisis response-related revisions are primarily – but not solely – accounted for by crisis response, with the exception of exclusive service provision-related revisions.

Board approved CSP or ICSP budget) and were subject to the five-day Member State review process.

- The Secretariat found that if a threshold of 22 percent had been applied to crisis response-related revisions, there would have been no change to the number of revisions that were submitted to the Board for review.
- A threshold of 20 percent would have resulted in Member States reviewing 22 crisis response-related revisions.
- A threshold of 18 percent would have resulted in Member States reviewing 23 crisis response-related revisions.
- A threshold of 15 percent would have resulted in Member States reviewing 27 crisis response-related revisions.

87. Based on Member State feedback and advice from the FAO Finance Committee,<sup>56</sup> management proposes to share with Member States for comment each crisis response-related revision of a CSP or ICSP that increases the current overall budget of the CSP or ICSP by more than 15 percent or USD 150 million. The proposed proportion-based threshold of 15 percent retains the element of proportionality in recognition of the variation in size of CSP and ICSP operations and is the same as the threshold for non-crisis-response-related revisions, representing a simplification for country offices. The absolute value threshold of USD 150 million will ensure Executive Board oversight and the ability to comment and provide strategic guidance on significant budget revisions that do not exceed the 15 percent threshold because of the large size of the CSP or ICSP operations.
88. The Executive Director will continue to exercise the utmost discretion and conservative judgment when holistically assessing the operational context of each crisis response budget revision, as highlighted in paragraph 83, to determine whether it should be shared for Member State comment before or after approval by the Executive Director and, if required, the FAO Director-General. This will enable a balance between Board oversight and the organization's need to operate swiftly and effectively in response to emergencies. Member States will still have the opportunity to comment on approved budget revisions post-factum and may request that a revision be presented at the next Board session, as noted in paragraph 84.
89. In addition, to mitigate any operational delays, management will seek to simplify the budget revision template and streamline internal processes. These internal processes include the rollout of an enhanced online system for programme approval, which WFP uses to submit, endorse and approve programmes, simplification of the programme review and approval process, and enforcement of current word limits for documents. Management and staff in various functional areas, divisions and departments are working to identify and implement additional simplification measures.
90. Subject to endorsement from Member States, the modified process would come into effect in March 2020.

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<sup>56</sup> WFP/EB.2/2019/5-(A,B)/3 WFP/EB.2/2019/4(B,D)/3.

### **Proposal to modify the five-day Member State review of crisis response-related revisions:**

1. Modify the Member State review process by sharing for comment each crisis response-related revision of a CSP or ICSP that increases its current overall budget by more than 15 percent or USD 150 million, whichever is less.
2. Maintain the five-day review period.
3. Retain the ability of the Executive Director and, if required, the FAO Director-General, to approve crisis response-related revisions without sharing the revisions for comment beforehand to ensure timely response.

### **Improving the usefulness of the CSP data portal**

91. Transparency is a cornerstone of the IRM framework and WFP is committed to upholding the principles of good governance by continuing to provide enhanced transparency to ensure open and comprehensive engagement with the Board. Consistent with the proposals for the delegations of authority and other governance arrangements, management recognizes that it is necessary to strike a balance with regard to information provided to the Board for strategic engagement and more detailed information to facilitate decision making made available through WFP's online platforms.
92. To increase operational transparency within the IRM framework, WFP has created the CSP data portal to provide Member States with budgetary, financial and performance information. Following approval of the CSPs and ICSPs presented at the Board's 2019 second regular session, by 1 January 2020 data for all country offices with Board-approved CSPs and ICSPs will be available on the CSP data portal. Annex V provides an overview of the information shared via the portal and the frequency with which the data are updated.
93. Since the portal's launch in July 2018, Member States have expressed appreciation for the availability of detailed information while noting that the frequency of updates and the level of detail provided could be improved. In addition, recommendations 7 and 8 of the External Auditor's report on country portfolio budgets<sup>57</sup> encouraged "improving the usefulness of the 'CSP Data Portal' for its users" and "rationalizing the coexistence of the different information portals". In response to the feedback from Member States and these recommendations, management has agreed to continue to improve the usefulness of the CSP data portal. The website of the Management Plan (2020–2023) has also been integrated into the portal.<sup>58</sup>
94. Since July 2019, cumulative expenditures and open commitments down to the strategic outcome level are being reported once a quarter. In August 2019, WFP completed a redesign of the CSP data portal that enhances the presentation of detailed information and improves the portal's functionality by enabling users to export data in PDF or Excel format. Management has also implemented actions aimed at ensuring that data are coherent, relevant and useful for decision making and oversight purposes. These actions include incorporating more information on transfer modalities and prioritization plans from country operation management plans and adding a glossary of CSP-related terminology.
95. In the last quarter of 2019, management will post the original implementation plan<sup>59</sup> for 2020 for each approved CSP and ICSP. Total actual beneficiary numbers for 2017 and 2018 from the annual country reports will also be posted and actual beneficiary figures for 2019 will be included following release of the 2019 annual country reports. This will allow users

<sup>57</sup> WFP/EB.A/2019/6-E/1.

<sup>58</sup> WFP/EB.A/2019/6-E/1/Add.1.

<sup>59</sup> An "original implementation plan" is the initial version of the annual prioritized plan of work for a country office. It is derived from a needs-based plan and is prioritized and adjusted according to funding forecasts, available resources and potential or actual operational challenges.



to see both planned and actual figures for each year. In addition, the panel showing six-monthly net funding requirements will be revised to include the six-monthly needs-based plan.

96. With all country offices operating under a Board-approved CSP or ICSP from January 2020, users of the CSP data portal will also be able to aggregate information at the regional and global levels and filter it by strategic objective, strategic result, focus area, activity category or transfer modality.
97. The Secretariat remains committed improving the usability of the CSP data portal and ensuring that it provides the information users require – in an easy-to-digest format – to support decision making and visibility.

**Proposal to provide more detailed information via the CSP data portal to improve its usefulness to users in line with recommendations 7 and 8 of the External Auditor's report on country portfolio budgets.**

#### **Amendments to the WFP General Rules to facilitate implementation of multi-country strategic plans**

98. At the Board's 2018 second regular session,<sup>60</sup> and in the prefatory note to the Pacific interim multi-country strategic plan<sup>61</sup> (IMSCP), management outlined its approach to regions such as the Pacific and Caribbean, where WFP works on themes – disaster preparedness, for example – that are relevant to a number of similarly situated small states that do not have individual CSPs, ICSPs or transitional ICSPs in place. In these cases, an MCSP, which could also be interim or transitional in nature, would be approved by the Board as a single plan covering all the countries where WFP plans to implement a response. It should be noted that MCSPs follow the programmatic and budgetary structure of the CSP framework. The plans would not overlap with any existing CSP, ICSP, limited emergency operation or transitional ICSP.
99. For programmatic authority, each MCSP should be derived, where possible, from a country-led sustainable development analysis.<sup>62</sup> This should help to ensure national ownership and coherence with the achievement of the SDGs and with the plans of other partners, in line with ongoing United Nations development system reform.
100. Since the accountability for monitoring and reporting progress towards SDG targets remains with national governments at the country level, a common collective strategic outcome for the MCSP would be applied to each country context, with the possibility that certain strategic outcomes would apply to only a subset of the countries involved.
101. One or more activities would be designed to achieve specified outputs and would be linked to a strategic outcome or outcomes; activities could be designed as common activities for implementation in all the countries covered by the plan, where these are linked to the same strategic outcome. To ensure flexibility, one country office in the region or the regional bureau could act as the coordinator for managing the implementation of an MCSP. Funds would be managed through a multi-country portfolio budget.

<sup>60</sup> WFP/EB.2/2018/5-A/1, para. 48–52.

<sup>61</sup> WFP/EB.A/2019/8-B/3.

<sup>62</sup> A country-led sustainable development analysis typically consists of a zero hunger strategic review or a country analysis that informs the development of a UNSDCF.

102. While an MCSP approved by the Board would generally have a programmatic focus common to the countries covered by the plan, emergency responses would be handled through existing mechanisms if and when the need arose, for example, by adding crisis response-related strategic outcomes, outputs and activities through a revision of the original MCSP.
103. The Pacific IMCSP<sup>63</sup> and the Caribbean IMCSP<sup>64</sup> were approved by the Board at its 2019 annual session and 2019 second regular session respectively. Both IMCSPs contain necessary temporary derogations from the WFP General Rules, Financial Regulations and delegations of authority to the Executive Director in order to apply those rules and regulations analogously, such that the phrase “country strategic plan” is understood to mean “multi-country strategic plan” and the word “country” is understood to refer to the multiple countries covered by the IMCSP.
104. Proposed changes to the General Rules that will facilitate the implementation of MCSPs are set forth in annex VI.

**Proposal to approve the multi-country strategic plan concept set forth at paragraphs 98–102 and, accordingly, amend General Rule II.2 and General Rule X.2 to enable the implementation of multi-country strategic plans.**

### Summary of proposals

105. Based on feedback from Member States, the Secretariat has developed the following proposals with respect to delegations of authority and other governance arrangements:
- **Delegations of authority for budget increases that are not related to emergency responses, service provision or Executive Director-approved host country funded strategic outcomes:**
    - i) The Board will approve all new CSPs and ICSPs and any revisions that add or delete strategic outcomes from a CSP or ICSP.<sup>65</sup>
    - ii) The Board will approve each non-crisis-related revision of a CSP or ICSP that increases its current overall budget by more than 15 percent<sup>66</sup>
    - iii) For such revisions, the Board will employ a ten-day Member State review process and – as an alternative to submitting budget revision to the Board for approval at a formal session – the mechanism for approval by correspondence in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board, when appropriate.
  - **Maintain other delegations of authority to the Executive Director as applied during the interim period.**
  - **Modify the five-day Member State review of crisis response-related revisions:**
    - i) Modify the Member State review process by sharing for comment each crisis response-related revision of a CSP or ICSP that increases its current overall budget by more than 15 percent or USD 150 million, whichever is less;
    - ii) Maintain the five-day review period; and

<sup>63</sup> WFP/EB.A/2019/8-B/3.

<sup>64</sup> WFP/EB.2/2019/7-B/2/Rev.1.

<sup>65</sup> Except when the CSP or ICSP or the strategic outcome at issue is funded entirely by a host country that has not requested Executive Board approval or where the strategic outcome relates to emergency activities or service provision activities.

<sup>66</sup> Executive Director approved host country funded strategic outcomes, emergency- and service-provision-related revisions will not be included in the threshold calculation; in addition, upward revisions will not be offset by downward revisions.

- iii) Retain the ability of the Executive Director and, if required, the FAO Director-General, to approve crisis response-related revisions without sharing them for comment beforehand to ensure a timely response.
  - **Provide more detailed information via the CSP data portal to improve its usefulness to users in line with recommendations 7 and 8 of the External Auditor's report on country portfolio budgets.**
  - **Approve the multi-country strategic plan concept set forth at paragraphs 98-102 and, accordingly, amend General Rule II.2 and General Rule X.2 to enable the implementation of multi-country strategic plans.**
106. The proposals, if enacted, would not affect the Board's increased approval of programmes and would ensure that WFP has the agility required for effective and efficient operational response, has the flexibility to align with the requirements of the new UNSDCFs and is able to reduce the administrative burden on country offices.
107. If the proposed delegations of authority and amendments to the WFP General Rules to reflect multi-country strategic plans are approved, the General Rules and appendix to the General Rules will be revised, with effect from 1 March 2020.

## ANNEX I

1. **CSPs:** CSPs include WFP's entire portfolio of humanitarian and development activities in a country. They are prepared following country-led analyses of sustainable development<sup>1</sup> and may also be informed by evaluations, assessments – including joint needs assessments – and feasibility studies. A CSP that is funded entirely by the host country may be approved by the Executive Board, unless the host country elects to have the Executive Director approve the plan; all other CSPs are approved by the Board.
2. **ICSPs:** ICSPs include WFP's entire portfolio of humanitarian and development activities in a country but are prepared when a country-led sustainable development analysis for informing the design of a CSP has not been completed. ICSPs are based on WFP's existing strategies, studies, assessments – including joint needs assessments – analysis and data. Like a CSP, an ICSP that is funded entirely by a host country may be approved by the Executive Board, unless the host country elects to have the Executive Director approve the plan; all other ICSPs are approved by the Board.
3. **MCSPs:** MCSPs cover a number of countries and will not overlap with any existing CSP, ICSP, limited emergency operation or transitional ICSP. MCSPs are employed in regions where WFP works on themes that are relevant to a number of similarly situated small states. Where possible, an MCSP will be derived from a country-led sustainable development analysis<sup>2</sup> for each country that it covers. All MCSPs are approved by the Board.
4. **Limited emergency operations:** A limited emergency operation includes emergency relief in a country or countries where WFP does not operate under a CSP or ICSP. A limited emergency operation may include the provision of services or capacity strengthening support, as required. Limited emergency operations are planned for an initial period of up to six months and are approved by the Executive Director and, if required, the FAO Director-General. After the initial six-month period, operations are planned and implemented under a transitional ICSP as described in the next paragraph.
5. **Transitional ICSPs:** A transitional ICSP may be carried out between the end of a limited emergency operation and the start of a CSP or ICSP. A transitional ICSP following a limited emergency operation may be approved by the Executive Director, with joint approval, if required, by the FAO Director-General.

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<sup>1</sup> A country-led sustainable development analysis typically consists of a zero hunger strategic review or a country analysis that informs the development of a UNSDCF.

<sup>2</sup> A country-led sustainable development analysis typically consists of a zero hunger strategic review or a country analysis that informs the development of a UNSDCF.

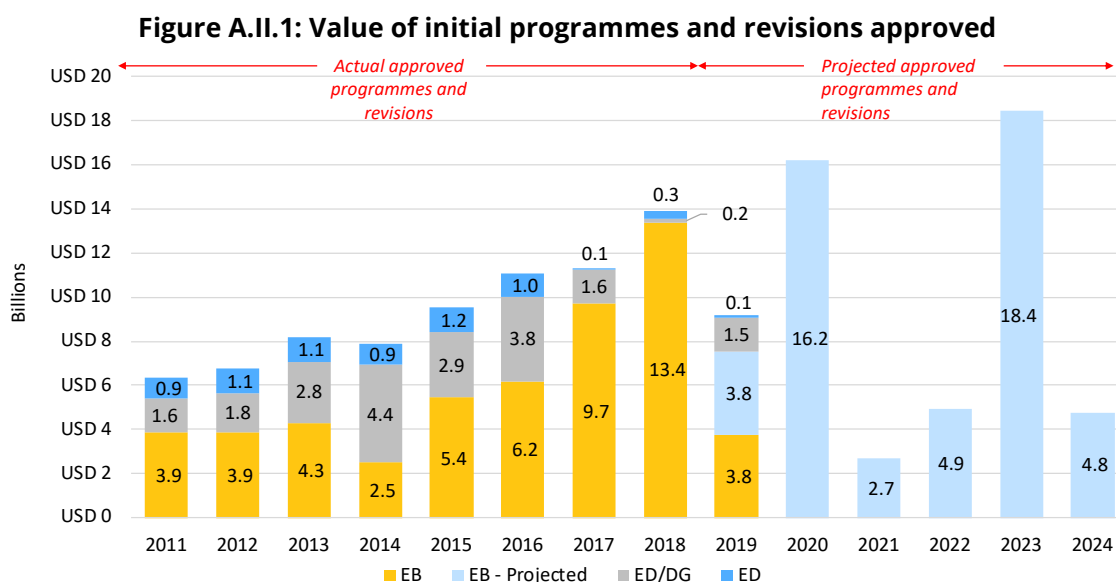
## ANNEX II

## Review of the application of interim delegations of authority

1. This annex presents an analysis of the interim delegations of authority over the period from 1 January 2018 to 30 June 2019. It should be noted that the analysis will be updated from time to time to take into account the application of the interim delegations of authority from 1 January 2018 to 31 December 2019 prior to the presentation of the proposed delegations of authority for approval by the Board at its 2020 first regular session.
2. At the 10 July and 4 September 2019 informal consultations, the Secretariat presented the findings from the review of the application of interim delegations of authority. The analysis and key findings are described in paragraphs 4–18 below.
3. Following a discussion with Member States, at the 4 October 2019 informal consultation the Secretariat provided an overview of those delegations of authority applied during the interim period from 1 January 2018 to 30 June 2019 per paragraph vi of the Board's decision 2017/EB.2/2 that are recommended to be maintained. Paragraphs 19–21 below are intended to supplement paragraphs 53–75 of the main document.

### Finding 1: Analysis of approvals - value of new programmes and revisions

4. In undertaking the review the Secretariat first analysed the value of all initial programmes and revisions of existing programmes that had been approved. Figure A.II.1 shows the annual value of initial programmes and revisions approved, the actual value of approved programmes and revisions from 2011 to 2018 and the first six months of 2019 and the projected value of approved programmes and revisions for the second half of 2019 through 2024. The total amount approved each year is disaggregated by approving authority: the Executive Board, the Executive Director and the Executive Director and the FAO Director-General jointly. The Secretariat also analysed the proportion of the value approved to account for the increasing size of WFP's programme of work from 2011 to 2019.



\*Note: 2017 includes approvals for initial programmes and revisions under both the project-based system and the IRM framework and excludes T-ICSP approvals and project approvals related to the transition. 2018 excludes all approvals under the project-based system, the approval of T-ICSPs and all T-ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework. 2019 includes actual approvals from January to June and projected Board approvals for July to December.

5. Under the project-based system, between 2011 and 2016 the Executive Board approved on average USD 4.4 billion in programmes annually.<sup>1</sup> This represented 53 percent of the total average annual value approved of USD 8.3 billion.
6. In 2017, the Board approved programmes and revisions valued at USD 9.7 billion, 86 percent of all programmes and revisions approved (valued at USD 11.3 billion). In 2018, the Board approved USD 13.4 billion of programmes and revisions, or 96 percent of all programmes and revisions approved (valued at USD 13.9 billion).<sup>2</sup> In the first six months of 2019, the Board approved USD 3.8 billion. After taking into consideration CSPs and ICSPs that will be approved at the 2019 second regular session, it is estimated the Board will approve programmes and revisions totalling USD 7.6 billion, or 83 percent of the total programmes and revisions expected to be approved in 2019.
7. As shown in figure A.II.1, looking ahead to the 2020–2024 period, the Board is projected to approve CSPs and ICSPs with an average annual value of nearly USD 9 billion – more than double the value of the programmes that the Board approved annually under the project-based system. These projections do not include revisions because they cannot be predicted with any accuracy.
8. It was determined that because a CSP or ICSP encompasses WFP’s entire portfolio of humanitarian and development activities in a country, including outcomes relating to crisis response and service provision and activities funded entirely by the host government, that the transition to the IRM framework has resulted in a significant increase in the value of the programmes and revisions approved by the Board, from USD 4.4 billion (53 percent of the value of all approved programmes and revisions) between 2011 and 2016 to USD 13.4 billion in 2018 (96 percent of the value of all approved programmes and revisions) and an estimated USD 7.6 billion in 2019 (83 percent of the value of all anticipated approvals).

#### **Finding 1**

Under the IRM framework there has been a substantial increase in the Executive Board’s role in approving WFP programmes (CSPs and ICSPs) in terms of absolute value – from USD 4.4 billion between 2011 and 2016 to USD 13.4 billion in 2018 and an estimated USD 7.6 billion in 2019 – and as a proportion of programmes and revisions approved each year compared with the project-based system – from an average of 53 percent per year between 2011 and 2016 to 96 percent in 2018 and 83 percent in 2019. The increase in the approval of programmes by the Board is expected to be sustained in future years, based on conservative projections.

#### **Finding 2: Analysis of approvals - value of initial programmes and revisions approved by the Board**

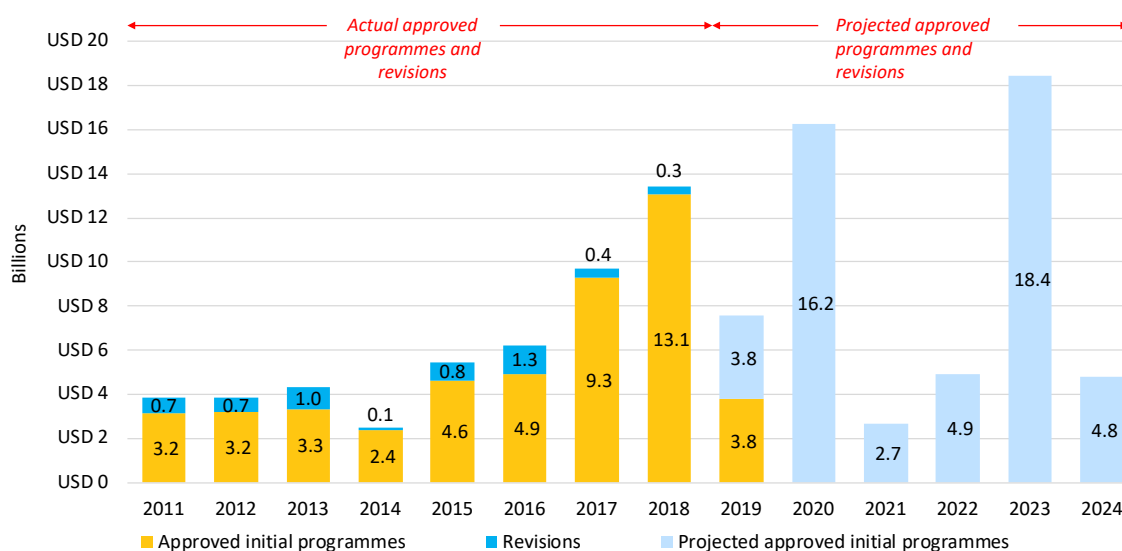
9. The Secretariat next analysed the annual value of only those programmes and revisions that had been approved by the Board. Figure A.II.2 shows the annual value of initial programmes and revisions approved by the Board for the period 2011–2018 and the first six months of 2019 and the projected value of approved programmes and revisions for the second half of the period 2019–2024. It was determined that the significant increase in the Board’s approval role derives almost exclusively from its initial approval of CSPs and ICSPs, each of which includes the entire portfolio for a country, including crisis response.

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<sup>1</sup> Under the project-based system, the Board approved protracted relief and recovery operations and revisions with budgets exceeding USD 20 million in food value and country programmes and revisions costing more than USD 3 million in food value. The Board did not approve emergency operations, special operations or country-level trust funds.

<sup>2</sup> Board approvals in 2017 and 2018 included 48 new CSPs and ICSPs, one CSP revision, one transitional ICSP revision and five project revisions.

**Figure A.II.2: Value of initial programmes and revisions approved by the Board**



\*Note: 2017 includes approved initial programmes and revisions under both the project-based system and the IRM framework and excludes approved projects related to the transition. 2018 excludes all approvals under the project-based system and all T-ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework. 2019 includes actual approvals from January to June and projected Board approvals for July to December.

10. Finding 1 concluded that the annual value approved by the Board averaged USD 4.4 billion between 2011 and 2016 and USD 13.4 billion in 2018 and that it is currently projected at USD 7.6 billion for 2019.<sup>3</sup>
11. Figure A.II.2 makes clear that the value of the initial programmes – and not the revisions – is key to the substantial increase in the value of programmes and revisions approved by the Executive Board. If the value of approved budget revisions is excluded, the value approved by the Board decreases only slightly, to USD 3.6 billion between 2011 and 2016 and to USD 13.1 billion in 2018. Thus the increase in the Board's approval role is occurring independent of budget revisions, with the value of approved initial programmes rising significantly with the transition to the IRM framework. This increase is projected to be sustained in future years.

#### **Finding 2**

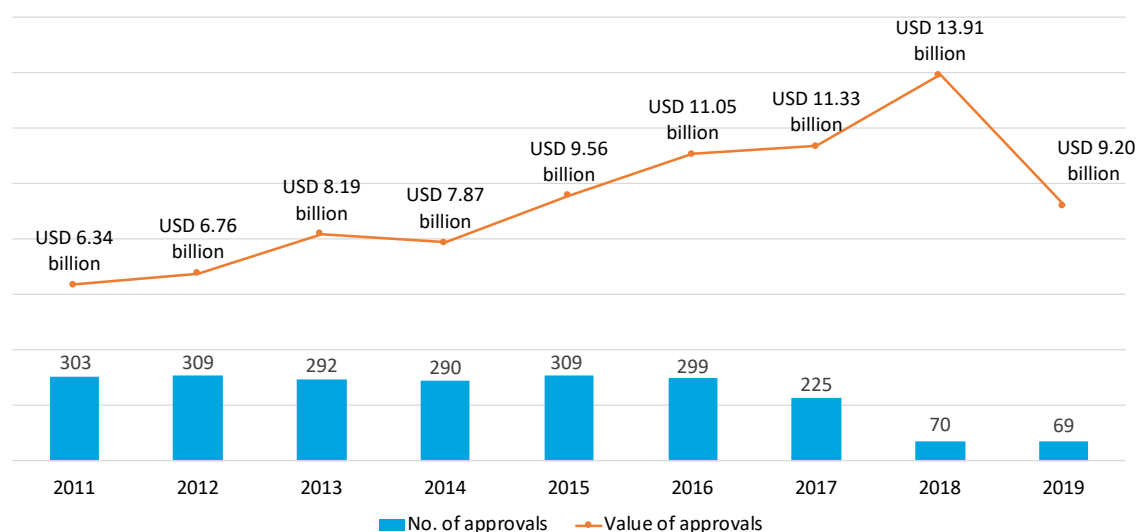
Under the IRM framework, the substantial increase in the Executive Board's role in approving WFP programmes (CSPs and ICSPs) has occurred independently of revisions. The increase in the approval of programmes by the Board is expected to continue in future years, based on conservative projections.

<sup>3</sup>This analysis excluded four transitional ICSP extensions in time approved by the Board because they were linked to the transition from the project-based system to the IRM framework.

### Finding 3: Analysis of approvals - value and number of approved initial programmes and revisions

12. The Secretariat also analysed the data to determine whether any efficiency gains had been made in the transition from the project-based system to the IRM framework showed that the *dollar value* of programmes and revisions approved significantly increased under the IRM framework in 2018 and the average *number* of approvals decreased compared with the 2011-2016 average under the project-based system, a notable increase in efficiency.
13. Figure A.II.3 show the total value (in billions of dollars) and the total number of initial programmes and revisions approved by the Board, by the Executive Director and by the Executive Director and the FAO Director-General jointly. In the first six months of 2019, there were 57 approvals (valued at USD 5.4 billion). It is anticipated that 12 CSPs or ICSPs will be approved at the 2019 second regular session, bringing the total number of approvals to 69 (valued at USD 9.2 billion). Projections do not include revisions because they cannot be predicted with any accuracy.

**Figure A.II.3: Value and number of approved initial programmes and revisions**



\*Note: 2017 includes approvals for initial programmes and revisions under both the project-based system and the IRM framework and excludes T-ICSP approvals and project approvals related to the transition. 2018 excludes all approvals under the project-based system, the approval of T-ICSPs and all T-ICSP extensions in time because they are linked to the transition from the project-based system to the IRM framework. 2019 includes actual approvals from January to June and projected Board approvals for July to December.

14. Between 2011 and 2016, the average value of programmes, projects and revisions approved annually was USD 8.3 billion and the average number of approvals was 300. Under the IRM framework in 2018, the annual value of initial programmes and revisions approved increased to USD 13.9 billion while the number of approvals decreased to 70.<sup>4</sup> As shown in figure A.II.3, the additional data from 2019 (actual approvals and projected approvals) confirms that the dollar value of programmes remains high while the number of approvals has significantly decreased under the IRM framework compared to the project-based system.

<sup>4</sup> The 70 approvals covered 24 initial programmes and 46 revisions.



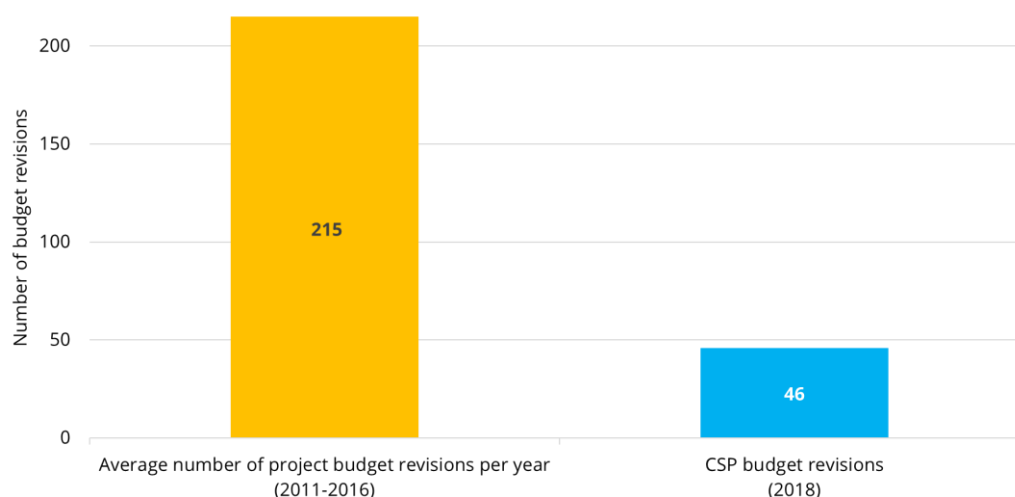
### Finding 3

Under the IRM framework, the overall dollar value of programmes and revisions approved has increased while the number of approvals has declined, leading to efficiency gains.

### Finding 4: Analysis of approvals – number of revisions

15. As the fourth component of the review, the Secretariat analysed the number of approved revisions to determine whether any efficiency gains had been achieved. One indicator of increased efficiency would be fewer revisions, as a lower number would mean less time and fewer resources were being spent on processing revisions.
16. The introduction of a country-wide portfolio framework was expected to increase efficiency in the revision process. This is because instead of managing three or four different projects of different durations, each of which might require revision, the CSP framework consolidates the work into a single revision. In addition, as outlined in the update on the IRM presented at the Board's 2017 second regular session,<sup>5</sup> the enhanced flexibility of the country portfolio budget structure and the use of resource-based implementation plans was expected to improve operational planning at the country level and reduce the need for revisions related to technical adjustments.
17. Figure A.II.4 relates to revisions only and shows the average number of revisions approved per year between 2011 and 2016 under the project-based system and the number of revisions approved in 2018 under the IRM framework. In the first six months of 2019 there were 31 approved revisions.<sup>6</sup> Because revisions cannot be predicted with any accuracy it is difficult to estimate how many revisions may be presented in the latter half of 2019. However, management is confident that the final number of revisions approved in 2019 will be significantly less than the annual average of 215 revisions under the project-based system.

**Figure A.II.4: Average number of revisions in a one-year period**



\*Note: 2018 excludes the approvals of all T-ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework.

<sup>5</sup> WFP/EB.2/2017/4-A/1/Rev.1.

<sup>6</sup> This number excludes four transitional ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework.

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18. In the period 2011–2016 there were an average of 215 revisions each year. In 2018 under the IRM framework there were 46 revisions. This is a good indication that under the IRM there are substantial improvements in efficiency, resulting in time and cost savings, as well as a reduction in fragmentation.

**Finding 4**

The change from the project-based system to the IRM framework has improved efficiency, as evidenced by a substantial reduction in the number of revisions being processed annually.

**Analysis of delegations of authority proposed to be maintained**

19. Under the proposal presented in paragraphs 53–75 of the main document, management recommends maintaining delegations of authority from the Executive Board to the Executive Director as applied during the interim period with the exception of delegations of authority for budget increases that are not related to emergency responses, service provision or Executive Director approved host country funded strategic outcomes.
20. Table A.II.1 provides an overview of how delegations of authority that are proposed to be maintained were exercised in the period from 1 January 2018 to 30 June 2019.
21. It should be noted that limited emergency operations and immediate response activities approved by the Executive Director or by the Executive Director and the Director-General of FAO as well as revisions of country strategic plans and interim country strategic plans and corresponding budget increases approved by the Executive Director or by the Executive Director and the Director-General of FAO are reported to the Executive Board twice a year.<sup>7</sup>

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<sup>7</sup> WFP/EB.2/2018/8-E/1, WFP/EB.2/2018/8-E/2, WFP/EB.1/2019/8-E/1, WFP/EB.1/2019/8-E/2.

<b>TABLE A.II.1: DELEGATIONS OF AUTHORITY EXERCISED BETWEEN 1 JANUARY 2018 AND 30 JUNE 2019</b>	
<b>Appendix to the General Rules, paragraph (a)(i):</b> Limited emergency operations and transitional ICSPs (T-ICSPs), with the joint approval of the Executive Director and the FAO Director-General when the limited emergency operation or the emergency-related component of the T-ICSP exceeds USD 50 million.	<b>3 limited emergency operations</b> (Papua New Guinea, Latin American countries impacted by the situation in Venezuela, Comoros)
<b>Appendix to the General Rules, paragraph (a)(ii):</b> Country strategic plans (CSPs) and interim country strategic plans (ICSPs) funded entirely by a host country where the host country has not requested the Executive Board to approve the plan.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(i):</b> Revision of any limited emergency operation or emergency-related revision of a CSP, ICSP or T-ICSP, with the joint approval of the FAO Director-General for any increase exceeding USD 50 million.	<b>42 emergency-related revisions</b> , 7 of which exceeded the USD 50 million threshold and required joint approval with the FAO Director-General
<b>Appendix to the General Rules, paragraph (b)(iii):</b> Downward revision of any individual strategic outcome of a CSP, ICSP or T-ICSP.	<b>38 revisions</b> revised at least one strategic outcome downward
<b>Appendix to the General Rules, paragraph (b)(iv):</b> Revision of non-emergency components of a T-ICSP following limited emergency operations.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(v):</b> Revision of a CSP, ICSP or strategic outcome funded entirely by the host country.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(vi):</b> Addition to a CSP, ICSP, or T-ICSP of a strategic outcome funded entirely by a host country that has not requested that the Board approve the strategic outcome.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(vii):</b> Revisions related to service provision activities.	<b>5 revisions</b> exclusively revised service provision activities

## ANNEX III

The table below presents the proposed delegations of authority, to be effective from 1 March 2020 onwards, and reflects proposals set forth in paragraphs 41–75 of the main document.

It should be noted that references to the transitional interim country strategic plan (T-ICSP) category have been amended due to the fact that the T-ICSP category under the interim delegations of authority referenced two distinct types of plans.

One category of T-ICSPs was based on previously approved project documents and was used by country offices as a bridge to transition to the IRM system from the project-based system. These plans were introduced in January 2018 and had a maximum duration of two years.<sup>1</sup> These plans will no longer be under implementation when the delegations of authority come into effect in 2020. Accordingly, they are not referenced in the proposed delegation of authority.

The T-ICSPs in the other category are to be used as a bridge between the end of a limited emergency operation and the start of a country strategic plan or interim country strategic plan. General Rule II.2 refers to these plans as T-ICSPs, and they constitute an integral part of the country strategic plan framework. These plans are simply referred to as T-ICSPs in the proposed delegations of authority. The approval authority in respect of these plans under the proposed delegations of authority remains the same as the approval authority in respect of them under the interim delegations of authority.

Further revisions can be expected based on guidance and feedback received from Member States and the outcomes of continued internal reviews. The revisions set forth herein are therefore preliminary in nature and are subject to change prior to being presented to the Executive Board for approval at its 2020 first regular session.

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<sup>1</sup> See Paragraph 97, Policy on Country Strategic Plans (WFP/EB.2/2016/4-C/Rev.1), and decision point vii and related paragraphs 109–111 of the update on the Integrated Road Map set out in document WFP/EB.2/2018/5-A/1.

<b>TABLE A.III.1 PROPOSED DELEGATIONS OF AUTHORITY</b>	
<b>Text</b>	<b>Commentary</b>
The following are authorities delegated to the Executive Director by the Executive Board in accordance with Article VI.2 (c) of the WFP General Regulations.	Under Article VI.2 (c) of the WFP General Regulations, the Board is responsible for the approval of activities of WFP, but may delegate to the Executive Director such approval authorities as it may specify.
<p>A. Initial approval:</p> <ol style="list-style-type: none"> <li>1. Limited emergency operations and transitional interim country strategic plans (T-ICSPs), with the joint approval of the Executive Director and the FAO Director-General when the limited emergency operation or the emergency-related components of the T-ICSP exceed USD 50 million in value; and</li> <li>2. Country strategic plans (CSPs) and interim country strategic plans (ICSPs) funded entirely by a host country where the host country has not requested the Executive Board to approve the plan.</li> </ol>	<p>This provision lays out initial approvals that are delegated to the Executive Director.</p> <p>All approvals that are not specifically delegated to the Executive Director, with the FAO Director-General where applicable, are by implication retained by the Executive Board.</p> <p>The Board therefore retains the authority to approve CSPs and ICSPs, other than those funded entirely by a host country that has not referred them to the Board for approval, as such authorities have not been delegated to the Executive Director.</p>
<p>B. Approval of modifications:</p> <ol style="list-style-type: none"> <li>1. Revision of any limited emergency operation or emergency-related revision of a CSP, ICSP or T-ICSP, with the joint approval of the FAO Director-General for any increase exceeding USD 50 million.</li> <li>2. Increase in the value of a CSP or ICSP, provided that the value of the increase does not exceed 15 percent of the plan's current overall budget.</li> <li>3. Decrease in any strategic outcome of a CSP or ICSP. Any such decrease shall not, in calculating whether the delegation of authority threshold set forth in para B.2 above has been met, offset an increase in the budget of the plan.</li> <li>4. Revision of non-emergency components of a T-ICSP.</li> <li>5. Revision of a CSP, ICSP or strategic outcome funded entirely by the host country.</li> <li>6. Addition to a CSP or ICSP of a strategic outcome funded entirely by a host country that has not requested the Executive Board to approve the strategic outcome.</li> <li>7. Revisions related to service provision activities.</li> </ol>	<p>This provision lays out approvals of modifications to the CSP framework that are delegated to the Executive Director, acting alone or jointly with the FAO Director-General.</p> <p>All approvals that are not specifically delegated to the Executive Director, with the FAO Director-General where applicable, are, by implication, retained by the Executive Board.</p> <p>Therefore, the Board retains the authority to approve:</p> <ol style="list-style-type: none"> <li>1. increases in the value of strategic outcomes that exceed the specified threshold; and</li> <li>2. the addition or removal of entire strategic outcomes from a CSP or ICSP except in the case of strategic outcomes that relate only to emergency or service provision activities or are funded entirely by a host country that has not requested the Executive Board for approval, in which case the addition or removal falls under the Executive Director's general authority in those areas.</li> </ol> <p>The percentage threshold for an increase to a CSP or ICSP will be calculated based on the value of the CSP or ICSP budget on the date that the revision is made. For the purposes of threshold calculation, revisions will not be treated cumulatively.</p> <p>When applying the specified Board approval threshold for an increase to the value of a CSP or ICSP, the value of an increase is not to be offset by the value of a decrease to the budget of a plan.</p>

<b>TABLE A.III.1 PROPOSED DELEGATIONS OF AUTHORITY</b>	
<b>Text</b>	<b>Commentary</b>
	<p>Consistent with the Executive Director's authority to approve non-emergency-related components of T-ICSPs, the Executive Director is delegated the authority to approve all such revisions to those plans.</p> <p>The approval of service provision activities beyond those included in a CSP or ICSP initially approved by the Executive Board is delegated to the Executive Director.</p> <p>Revisions in respect of emergency or service provision activities or Executive Director-approved strategic outcomes funded entirely by a host country will not count towards the Board approval thresholds.</p>

## ANNEX IV

**Crisis response revisions that warranted Member State review**

1. Paragraphs 76–81 of the main document cover the background of the Member State review process for crisis response-related revisions. Table A.IV.1 shows the 21 revisions that exceeded the applicable budgetary thresholds and were subject to the five-day Member State review process. A total of 15 revisions were shared with Member States prior to approval by the Executive Director and, where required, the FAO Director-General. Due to their urgency, the remaining six revisions were shared with Member States after their approval by the Executive Director and, where required, the FAO Director-General.

<b>TABLE A.IV.1: CRISIS RESPONSE REVISIONS THAT WARRANTED MEMBER STATE REVIEW AS OF 30 SEPTEMBER 2019</b>				
<b>Date approved</b>	<b>Country office</b>	<b>Value in USD*</b>	<b>Shared with Member States before approval</b>	<b>Member States commenting</b>
16 March 2018	Mauritania	21 869 847	No	Belgium, Canada
23 March 2018	Zambia	8 495 532	Yes	United Kingdom, United States
30 April 2018	Mali	39 880 444	Yes	Belgium, Canada, United States
31 May 2018	Burkina Faso	41 520 530	Yes	Denmark, Kuwait United States
29 June 2018	Bangladesh	188 550 905	Yes	Canada, Myanmar
24 August 2018	Colombia	43 780 256	Yes	Colombia, United States, Venezuela
16 Jan 2019	Democratic Republic of the Congo	452 884 490	No	Spain, United States
27 Feb 2019	Bangladesh	438 125 978	Yes	Australia, Bangladesh, Canada, Myanmar, Spain
21 March 2019	Eswatini	9 521 617	No	(none)
5 April 2019	Mozambique	168 103 739	No	Belgium, Finland
8 April 2019	Madagascar	45 112 763	No	United States
2 May 2019	Colombia	93 303 121	Yes	Canada, Denmark
13 June 2019	Somalia	214 529 478	No	Australia, Canada
3 July 2019	Cameroon	86 682 316	Yes	Canada, United States
3 July 2019	Yemen	1 483 114 732	Yes	Canada
18 July 2019	Lebanon	364 354 369	Yes	Australia, Canada, Kuwait
16 August 2019	Central African Republic	212 620 887	Yes	(none)
16 August 2019	Zimbabwe	156 166 408	Yes	Sudan, United Kingdom
In progress	Mozambique	162 970 276	Yes	Canada, United Kingdom, United States
In progress	Burkina Faso	124 099 381	Yes	Belgium, Canada, United States
In progress	Namibia	6 304 724	Yes	(none)

\*Value is primarily – but not solely – accounted for by crisis response, since revisions rarely relate to just one focus area.

Shaded rows indicate revisions that were shared with Member States for comment after their approval by the Executive Director or the Executive Director and the FAO Director-General.

## CSP data portal content and frequency of updates

1. Paragraphs 10 and 91–96 of the main document describe the creation of the CSP data portal to provide Member States with budgetary, financial and performance information and the enhancements that have been made in response to Member State feedback and recommendations from the External Auditor. Table A.V.1 provides an overview of the information shared via the CSP data portal and the frequency with which data are updated.

<b>TABLE A.V.1: Overview of CSP data portal content</b>			
<b>Data</b>	<b>Definition</b>	<b>Frequency of update</b>	<b>Level of information</b>
<b>Planning figures</b>			
Needs-based plan (in line of sight view)	A plan put together to reflect requirements based on needs assessments undertaken in collaboration with government counterparts and partners. NBPs are developed for the full duration of the CSP.	On release of CSP budget and upon approval of a budget revision	CSP, Strategic Objective, Strategic Result, focus area, strategic outcome, activity, transfer modality
Original implementation plan	A frozen version of the annual prioritized plan of work as at the start of the new calendar year. This version provides a benchmark against which the year's plans are monitored and reported upon in some corporate reports such as the CSP Data portal, ACRs and financial statements. In many of the other reports, the most recently approved version of the IP is used.	Once, on release of the CSP budget or before the start of the relevant year	CSP, Strategic Objective, Strategic Result, strategic outcome, activity, transfer modality
Country operation management plan (COMP)	The COMP provides a snapshot of WFP's operational planning in a given year, including operational details such as numbers and groups of beneficiaries, choice of transfer modality and prioritization plans in case of resource reductions.	Updated annually with amendments during the year to reflect approved budget revisions	CSP, Strategic Objective, Strategic Result, focus area, strategic outcome, activity
Beneficiary figures, adjusted by age group, residence status and gender	Planned targeted persons provided with assistance. Beneficiary figures in the CSP portal are calculated after reducing beneficiary overlaps and considering new beneficiaries as applicable.	On release of the CSP budget and upon approval of a budget revision	CSP, strategic outcome, activity, transfer modality



<b>TABLE A.V.1: Overview of CSP data portal content</b>			
<b>Data</b>	<b>Definition</b>	<b>Frequency of update</b>	<b>Level of information</b>
Actual beneficiary figures, adjusted	Targeted persons that were provided with food, cash or vouchers, reported by WFP or the partner distributing assistance. Actual beneficiaries include direct recipients of assistance (or participants in asset-creation activities) and their households (if assistance is provided to the entire family).	In March, from the annual country report for the previous year	CSP, strategic outcome, activity
Planned transfer modalities – by USD and beneficiary figures adjusted	The form in which assistance is transferred to beneficiaries: food, cash-based transfers, capacity strengthening, or service delivery.	On release of the CSP budget or CSP revision	Strategic outcome, activity
Summary of prioritization plan	Part of the COMP, it provides the prioritization of activities, beneficiary groups etc. for the year, including information on the impact, potential impediments and funding constraints and an indication of the anticipated implementation of activities during the year, based on the annual implementation plan.	Updated annually, with amendments during the year to reflect approved budget revisions	Strategic outcome, activity
<b>Results</b>			
Baseline value	Measurement of the situation at the outset of a new intervention or activity. It allows before-and-after assessments of changes resulting from interventions.	On release of the CSP budget or CSP revision	Strategic outcome indicator
Target	Desired level of performance to be accomplished within a specific period. Actual performance is measured against targets.	On release of the CSP budget or CSP revision	Strategic outcome indicator
Location	Location in which data for measuring baselines and establishing targets are collected.	On release of the CSP budget or CSP revision	Strategic outcome indicator
Follow-up value	It provides the latest measurements against the outcome indicators included in the logical framework of an approved CSP or ICSP.	In March from the annual country report for the previous year	Strategic outcome indicator

<b>TABLE A.V.1: Overview of CSP data portal content</b>			
<b>Data</b>	<b>Definition</b>	<b>Frequency of update</b>	<b>Level of information</b>
<b>Financial</b>			
Needs-based plan	A plan put together to reflect requirements based on needs assessments undertaken in collaboration with government counterparts and partners. NBPs are developed for the full duration of the CSP.	On release of the CSP budget and upon approval of a budget revision	CSP, Strategic Objective, Strategic Result, strategic outcome, activity, transfer modality
Certified expenditures	The monetary value of goods and services received and recorded within the reporting period, including direct support costs (DSC) at the CSP level, and excluding DSC at all levels below the CSP and indirect support costs (ISC) at all levels.	In March from the annual country report for the previous year	CSP, Strategic Objective, Strategic Result, Strategic Outcome, Activity, Transfer Modality
Cumulative expenditures and open commitments – by type of transfer, Implementation costs and DSC	Expenditure plus the sum of open commitments in US dollars, including food commodities, transportation, services, non-food items and capital commitments that have been contracted but not delivered at the reporting date, include DSC at the CSP level and exclude DSC at all levels below the CSP and ISC at all levels.	On the 6th day of the month following quarterly financial closure – 6 April, 6 July, 6 October and 6 January	CSP, Strategic Objective, Strategic Result, strategic outcome, transfer modality
<b>Resources</b>			
Six-month net funding requirements	The resources required for full implementation of CSP or ICSP activities in the following six months. They are the sum of the upcoming six months' pipeline shortfalls and repayments of advances received by the CSP or ICSP, minus unprogrammed existing resources – contributions received but not yet programmed.	Daily	CSP
Allocated contributions – by donor, strategic outcome	They include confirmed contributions subject to exchange rate variations, multilateral allocations, miscellaneous income, resources transferred, cost recovery and other financial adjustments, such as refinancing. They exclude internal advances.	Daily	Strategic outcome

<b>TABLE A.V.1: Overview of CSP data portal content</b>			
<b>Data</b>	<b>Definition</b>	<b>Frequency of update</b>	<b>Level of information</b>
Needs-based plan versus allocated contributions	A comparison of the needs-based plan with allocated contributions, by strategic outcome.	The needs-based plan is updated on release of a CSP budget and upon approval of a budget revision; allocated contributions are updated daily.	Strategic outcome

2. By the end of December 2019, the following will be available on the CSP data portal:
  - global and regional overviews to inform the latest needs-based plans for all CSPs and ICSPs;
  - the 2020 original implementation plan for all CSPs and ICSPs;
  - the 2020 original implementation plan at the global and regional levels; and
  - an updated glossary and information boxes providing details on the frequency of updates.
  
3. Planned enhancements to the CSP data portal in 2020 include:
  - information on planned rations for each CSP and ICSP;
  - better graphics to improve the visual format of the results page;
  - improvement of the export functionality by expanding it to the global and regional views as well as the possibility of having export functionality for the entire CSP;
  - integration into in-house systems to streamline data flow;
  - full support for users of tablets and mobile devices, with a responsive design that adapts contents to different types of device; and
  - continuous improvements of data visualization and usability.

## ANNEX VI

The General Rules revisions set forth in this annex reflect the legal amendments required to implement the multi-country strategic plan policy concept proposal, as detailed in paragraphs 98–102 of the main document. Further revisions can be expected based on guidance and feedback received from Member States and the outcomes of continued internal reviews. The revisions set forth herein are therefore preliminary in nature and are subject to change prior to being presented to the Executive Board for approval at its 2020 first regular session.

Note that only rules and regulations with changes are included below. Unchanged rules and regulations are omitted for brevity and ease of reference.

GENERAL RULES: CURRENT TEXT	GENERAL RULES: PROPOSED TEXT (new text is underlined)
<p><b>General Rule II.2: Programme categories</b></p> <p>In order to carry out the purposes of WFP, the Board establishes the following programme categories:</p> <p>(a) Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country, prepared following a country-led sustainable development analysis;</p> <p>(b) Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country, prepared without a country-led sustainable development analysis;</p> <p>(c) Limited Emergency Operations include emergency relief in a country or countries where WFP does not have a country strategic plan or an interim country strategic plan; and</p> <p>(d) Transitional Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country, to be carried out between the end of a limited emergency operation and the start of a country strategic plan or interim country strategic plan.</p>	<p><b>General Rule II.2: Programme categories</b></p> <p>In order to carry out the purposes of WFP, the Board establishes the following programme categories:</p> <p>(a) Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country <u>or countries</u>, prepared following a country-led sustainable development analysis;</p> <p>(b) Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country <u>or countries</u>, prepared without a country-led sustainable development analysis;</p> <p>(c) Limited Emergency Operations include emergency relief in a country or countries where WFP does not have a country strategic plan or an interim country strategic plan; and</p> <p>(d) Transitional Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country <u>or countries</u>, to be carried out between the end of a limited emergency operation and the start of a country strategic plan or interim country strategic plan.</p>
<p><b>General Rule X.2: Development of programmes</b></p> <p>(a) WFP shall work with governments, employing country-led sustainable development analyses, where available, to assess needs and develop programmes, with the collaboration of the United Nations, FAO and other relevant organizations.</p> <p>(b) Programmes should integrate the humanitarian and development plans and priorities of recipient countries and establish clear linkages with relevant activities of the United Nations system, including, wherever possible, joint programming.</p>	<p><b>General Rule X.2: Development of programmes</b></p> <p>(a) WFP shall work with governments, employing country-led sustainable development analyses, where available, to assess needs and develop programmes, with the collaboration of the United Nations, FAO and other relevant organizations.</p> <p>(b) Programmes should integrate the humanitarian and development plans and priorities of recipient countries and establish clear linkages with relevant activities of the United Nations system, including, wherever possible, joint programming.</p>

<b>GENERAL RULES: CURRENT TEXT</b>	<b>GENERAL RULES: PROPOSED TEXT (new text is underlined)</b>
<p>(c) All programmes shall:</p> <p>(i) define the type of assistance to be provided by WFP, the targeted beneficiaries, the geographic location of the assistance to be provided, and the expected results; and</p> <p>(ii) contain a country portfolio budget that encompasses all programme costs, organized in the following cost categories:</p> <ol style="list-style-type: none"> <li>1. transfer costs, which correspond to the monetary value of the item, cash, or service provided, as well as the related delivery costs;</li> <li>2. implementation costs, which correspond to expenditures that are directly linked to specific activities within the programme, other than transfer costs;</li> <li>3. direct support costs, which correspond to country-level expenditures that are directly linked to the execution of the programme as a whole but cannot be attributed to a specific activity within it; and</li> <li>4. indirect support costs, which are costs that cannot be directly linked to the execution of the programme.</li> </ol>	<p>(c) All programmes shall:</p> <p>(i) define the type of assistance to be provided by WFP, the targeted beneficiaries, the geographic location of the assistance to be provided, and the expected results; and</p> <p>(ii) contain a country portfolio budget that encompasses all programme costs <u>of the country or countries</u>, organized in the following cost categories:</p> <ol style="list-style-type: none"> <li>1. transfer costs, which correspond to the monetary value of the item, cash, or service provided, as well as the related delivery costs;</li> <li>2. implementation costs, which correspond to expenditures that are directly linked to specific activities within the programme, other than transfer costs;</li> <li>3. direct support costs, which correspond to country-level expenditures that are directly linked to the execution of the programme as a whole but cannot be attributed to a specific activity within it; and</li> <li>4. indirect support costs, which are costs that cannot be directly linked to the execution of the programme.</li> </ol>

**Acronyms used in the document**

CRF	corporate results framework
CSP	country strategic plan
FAO	Food and Agriculture Organization of the United Nations
ICSP	interim country strategic plan
IMCSP	interim multi-country strategic plan
IRM	Integrated Road Map
MCSP	multi-country strategic plan
SDG	Sustainable Development Goal
UNSDCF	United Nations sustainable development cooperation framework