



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

**Executive Board**  
Annual session  
Rome, 21–25 June 2021

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Distribution: General

Agenda item 6

Date: 19 June 2021

WFP/EB.A/2021/5(B,C)/2

Original: English

WFP/EB.A/2021/6(A,B,C,D,E,F,G,H,I)/2

Resource, financial and budgetary matters

For information

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

The Executive Director is pleased to submit herewith the report of the Advisory Committee on Administrative and Budgetary Questions pertaining to WFP. The report covers the following agenda items:

- Revised anti-fraud and anti-corruption policy (WFP/EB.A/2021/5-B/1)
- Revised policy for disclosure of oversight reports issued by the Office of the Inspector General (WFP/EB.A/2021/5-C/1)
- Audited annual accounts, 2020 (WFP/EB.A/2021/6-A/1)
- Report on the utilization of WFP's advance financing mechanisms (1 January–31 December 2020) (WFP/EB.A/2021/6-B/1)
- Annual report of the Audit Committee (WFP/EB.A/2021/6-C/1)
- Annual report of the Inspector General and note by the Executive Director (WFP/EB.A/2021/6-D/1)
- Management review of significant risk and control issues, 2020 (WFP/EB.A/2021/6-E/1)
- Report of the External Auditor on critical corporate initiatives and WFP management response to the External Auditor's recommendations (WFP/EB.A/2021/6-F/1)
- Report of the External Auditor on the management of information on beneficiaries and WFP management response to the External Auditor's recommendations (WFP/EB.A/2021/6-G/1)
- Report on the implementation of the External Auditor's recommendations (WFP/EB.A/2021/6-H/1)
- Utilization of the self-insurance special account surplus (WFP/EB.A/2021/6-J/1)

COPY OF LETTER RECEIVED FROM THE UNITED NATIONS — NEW YORK

Reference: AC/2166

Advisory Committee on  
Administrative and Budgetary Questions

18 June 2021

Dear Mr Beasley,

Please find attached a copy of the report of the Advisory Committee on your submission of the reports in the attached annex.

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

Yours sincerely,

Abdallah Bachar Bong  
Chairman

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## I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered a total of 15 reports of the World Food Programme (WFP) Secretariat, which are being submitted to the WFP Executive Board annual session to take place in Rome, Italy, commencing on 21 June 2021. Four of the documents are submitted to the Executive Board for approval, ten for consideration, and one for information (see Annex I for a full list of reports). During the Advisory Committee's consideration of the reports, the WFP Secretariat provided additional information and clarification, concluding with written responses received on 7 June 2021.

## II. Audited Annual Accounts, 2020

2. The audited annual accounts (WFP/EB.A/2021/6-A/1) indicate that in 2020 total revenue amounted to USD 8,903.7 million, an increase of USD 632.1 million, or 8 percent, from USD 8,271.6 million in 2019. Expenses amounted to USD 8,053.7 million, an increase of USD 440.3 million, or 5.8 percent, from USD 7,613.4 in 2019. The surplus of revenue over expenses was USD 850.0 million in 2020, compared to a surplus of USD 658.2 million in 2019. The report indicates that, due to the time lag between the receipt of the funds and their allocation, an increase in contributions almost automatically leads to an increase in the surplus. The surplus also reflects the impact on revenue of exchange rate gains of USD 234 million, compared with USD 15 million in 2019; and it represents about five months of operational requirements, compared to six in 2019 (see WFP/EB.A/2021/6-A/1, Sect. I, para. 28). Upon enquiry, the Advisory Committee was provided with the table below on the trends in revenue, expenses and surplus/(deficit) from 2010 to 2020.

**Table 1: Revenue, expenses and surplus /(deficit) from 2010 to 2020 (rounded figures)**

Years	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue*	4 266	3 736	4 211	4 536	5 450	4 765	5 909	6 431	7 368	8 272	8 904
Expenses	4 238	4 017	4 396	4 515	5 215	4 816	5 368	6 219	6 640	7 613	8 054
<b>Surplus/ (Deficit)</b>	<b>29</b>	<b>(281)</b>	<b>(184)</b>	<b>21</b>	<b>236</b>	<b>(51)</b>	<b>541</b>	<b>212</b>	<b>729</b>	<b>658</b>	<b>850</b>
Fund balances	3 835	3 550	3 351	3 400	3 591	3 492	3 997	4 054	4 898	5 438	6 431
Reserves	259	237	273	273	331	278	330	380	407	432	411
<b>Net Assets</b>	<b>4 094</b>	<b>3 788</b>	<b>3 624</b>	<b>3 673</b>	<b>3 923</b>	<b>3 771</b>	<b>4 327</b>	<b>4 434</b>	<b>5 306</b>	<b>5 870</b>	<b>6 842</b>
* WFP has changed its contribution revenue recognition policy in 2016 and restated 2015 comparative period balances. Revenue and surplus in financial periods prior to 2015 are not restated											

3. In terms of cash-based transfers (CBT), the Advisory Committee notes from Figure 5 of the report that expenses for cash and vouchers distributed reflected increases over the three-year period, from USD 1,446 million in 2017, to USD 1,761 million in 2018 and to USD 2,134.0 million in 2019; and a decrease of USD 10.3 million to USD 2,123.7 million in 2020.
4. The report indicates that the discontinuance of WFP's cash-transfer role in Emergency Social Safety Net operations in Turkey in April 2020 resulted in a USD 350.9 million decrease of cash-based transfers distributed relative to 2019. This decrease was compensated by a strong increase in several other operations, such as in Bangladesh, Ethiopia, the Sudan, Mali, Colombia, and Burkina Faso. The Syrian Regional Refugee Response emergency in Turkey, Lebanon and Jordan had 27 percent share of total cash-based transfers distributed in 2020, compared to 44 percent in 2019; while the second largest operations in Yemen maintained a 12 percent share in 2019 and 2020 (see WFP/EB.A/2021/6-A/1, Sect. II, para. 23). **The Advisory Committee notes the discontinuance of cash-based transfers in 2020 under the Emergency Social Safety Net operations and recommends that further information regarding the discontinuance be provided to the Board at the time of its consideration of the report. The Committee also trusts that further information on the disposition of cash-based transfers will be included in future WFP reports.**
5. It is stated that total WFP assets increased in 2020 by USD 982.8 million, or 10 percent, from USD 9,434.9 million at the end of 2019 to USD 10,417.7 million at the end of 2020. The increase is mainly due to the growth in contributions receivable, cash and investments driven by the growth in operations. Total liabilities increased by USD 10.4 million, from USD 3,564.9 million in 2019 to USD 3,575.3 million in 2020; primarily as a result of the increase in other liabilities of USD 246.8 million and employee benefits of USD 70.3 million, which were offset by the decrease in deferred revenue of USD 301.1 million. At 31 December 2020, WFP's net assets totalled USD 6,842.4 million, confirming a healthy overall financial position. Upon enquiry, the Advisory Committee was provided with the Table below showing the financial ratio analysis from 2015 to 2020.

**Table 2: Financial ratio analysis from 2015 to 2020.**

	<b>Current ratio (current assets: current liabilities)</b>	<b>Total assets: total liabilities</b>	<b>Cash ratio (cash + STI: current liabilities)</b>	<b>Quick ratio (cash + STI + accounts receivables: current liabilities)</b>
2015	8.6	4.3	3.0	7.3
2016	9.5	4.9	3.4	8.4
2017	9.8	4.9	3.5	8.7
2018	8.7	5.1	3.5	7.6
2019	7.9	4.5	3.0	7.0
<b>2020</b>	<b>7.1</b>	<b>4.4</b>	<b>2.7</b>	<b>6.3</b>

6. Upon enquiry, the Committee was informed that WFP's financial performance and position were very strong in 2020, with revenue growth of 8 percent reaching another record high of USD 8.9 billion. Expenses grew by 6 percent and net assets by 17 percent. This was partially impacted by WFP's efforts to mobilize funding for the COVID-19 pandemic response. The Committee was informed that the growth in both revenue and expenses in 2020 were to an extent specifically related to providing common services for the humanitarian community in

the context of pandemic. The Committee was further informed that the growth in funding, however, has not kept pace with the growth in needs, and the gap between contributions and WFP's programme of work has successively widened. The projected needs-based requirements for 2021 developed through the extrapolated assessment and Country Strategic Plan planning and budgeting process stand at USD 15.3 billion, while forecast of contribution revenue for the year stands at USD 8.3 billion.

7. **The Advisory Committee notes the healthy financial position of WFP.**
8. The Executive Director's Statement on Internal Control affirms that WFP operated satisfactory systems of internal control for the year ended 31 December 2020. The document also includes the report of the External Auditor on WFP's Financial Statements for the year ended 31 December 2020. The External Auditor expressed an unqualified audit opinion on WFP's Financial Statements and made seven recommendations covering matters relating to financial reporting, the WINGS II enterprise resource planning software and employee benefits. **The Advisory Committee trusts that WFP will ensure the full and timely implementation of the External Auditor's recommendations.**

## **Other matters**

### ***Enterprise resource planning system***

9. As regards the WINGS II enterprise resource planning system, the audited annual accounts indicate that WFP has persisted in its efforts to equip the system with appropriate and effective control processes, including with respect to the management of user rights. The report further notes that the Organization's security policy, including the role and user administration procedure, has been in draft form since 2018 and should be adopted without further delay. Also, setting up automatic integration of the data managed by the Human Resources Division in the WINGS SAP/HCM master personnel file and the WINGS/Active Directory (AD) file would be a useful step towards improving security in the immediate future (see WFP/EB.A/2021/6-A/1, Summary and para. 46). Upon enquiry, the Advisory Committee was provided with information on the implementation of recommendation 3 and the review of the WINGS role administration process to ensure full compliance to standards and role assignment, which is set to go live in June 2021. The Committee was also informed that security policies and operational procedures will be issued in September 2021 (see also WFP/EB.A/2021/6-H/1, page 36 and para. 35 below).
10. Upon enquiry, the Advisory Committee was also advised that, while they did not prevent the Auditor from formulating his opinion, the conduct of remote audits resulted in additional time and work for both the Auditor and the Auditee, in order to verify the evidential value of the evidence provided, to secure access to the data of the electronic systems and to schedule and manage interviews with the persons concern.
11. The Advisory Committee was further advised, upon enquiry, of measures to mitigate the significant risk of fraud, including action taken to prevent new duplicates at points of registration through a scale-up of offline real-time de-duplication solutions, beginning in the areas of highest risk; the suspension of SCOPE cards for 26,000 households identified as high risk/potentially fraudulent; suspension, termination or lapsing of field-level agreements with cooperating partners that may have been involved in fraudulent activity, with new agreements placed on hold and pending amounts payable frozen to facilitate any required financial recoveries from implicated cooperating partners; opening of an investigation by OIGI in January 2020; work to delete duplicative entries in SCOPE based on a de-duplication strategy developed in 2020; provision of OIG advisory services to review control effectiveness on beneficiary management, SCOPE and high-risk process areas related to WFP's cash-transfer programming; and, WFP action to inform the respective government entities and cooperative partners of the investigation and suspension of field level agreements.

***Human Resources Policy: WFP People Policy***

12. As regards the WFP People Policy, the Committee was informed of the holistic approach to criteria for staffing, including talent management and criteria on the use of short-term employees for longer-term roles and functions. The Advisory Committee notes that, although it was informed that the strategic workforce planning approach will be piloted at headquarters and in the first country office in 2021, it did not receive quantitative data regarding the staff that will be impacted by either the talent management or the organization-wide strategic workforce planning approaches (see also section V below). **The Advisory Committee trusts that additional information on the WFP People Policy, including quantitative data, will be provided to the Board at the time of its consideration of the present report.**

***Common services***

13. Upon enquiry, the Advisory Committee was provided with updated information regarding the progress of the work of the Business Innovations Group (BIG) and the contribution of WFP to the inter-agency common business initiatives, including developments within WFP on the Business Operations Strategy (BOS), Common Back Office (CBO) and Common premises and global shared services. The Committee was informed that WFP continues to work towards the business operational efficiencies targets originally set by the Secretary-General and re-enforced in the 2020 Quadrennial Comprehensive Policy Review of United Nations system operational activities (QCPR). WFP welcomes the findings of the BIG's efficiency impact task team's first United Nations-wide report on efficiencies for 2019 and 2020. The Committee was informed that the report highlights significant savings of a total of USD 101 million over the last year, of which USD 10.3 million can be attributed to WFP and which represents approximately 32 percent of the USD 310 million annual target set by the Secretary-General. The Committee was also informed that the majority of efficiency gains in 2020 stem from entity-specific initiatives representing 65 percent of total savings, and not from system-wide endeavours. Efficiency is a core value and priority for WFP, as also reported in WFP's 2020 Annual Performance Report.
14. The Committee was further informed that, as of May 2021, 74 out of 84 WFP country offices had fully updated BOS and the remaining ten country offices were at various stages of progress. The Committee was also informed that WFP continues to support its field staff in their efforts to scale up BOS and common back office development through webinars and practitioner training organized by the United Nations Development Coordination Office (DCO). The Committee was informed that WFP supported CBO data collection efforts, enabling the country offices in the phase one tier to achieve a 67 percent completion rate and build staff capacity for planning and leading change related to CBO rollout at the field level. The Committee was informed of the role of WFP in offering field-based services as a lead agency in providing support to regional teams in preparation for their role in backing CBO implementation in the field, validating data submitted by WFP through the CBO platform and strengthening the synergies between CBO functions at the global level through regular meetings and consultations on CBO-related matters.
15. In terms of the Humanitarian Booking Hub, the Committee was informed that, in 2021, WFP aims to further increase inter-agency collaboration by encouraging more United Nations entities to use the Hub for common services, such as reserving guesthouses and medical services and booking air and ground transportation for field missions. Accessible both online and by mobile application, the Hub provides booking and back-office management services for 3,500 United Nations vehicles, 285 flight destinations provided by the United Nations Humanitarian Air Service, 270 guesthouses, 110 UNDSS hotels, 70 United Nations clinics and 35 United Nations counsellors; as well as COVID-19 response flights and testing services. The Committee was informed that, in 2021, WFP organized nine global webinars in collaboration

with DCO, with four more scheduled for May. Participants included 1,600 participants from UNCTs and operational management teams, in order to introduce the humanitarian booking Hub as a common service within the BOS system. Furthermore, despite the impact of COVID-19, in 2020 the hub yielded significant time and cost savings in accommodation, mobility, aviation and other areas through process automation and increased occupancy rates for accommodation services and trip consolidation (ride sharing) for its mobility services. In 2020, related total cost savings were USD 1.1 million for WFP alone, and USD 0.2 million inter-agency cost savings. **The Advisory Committee trusts that United Nations entities are actively encouraged to utilize the Humanitarian Booking Hub and related common services.**

16. As regards common light vehicle fleet services, the Committee was informed of the global vision and strategy by WFP and UNHCR based on an opt-in approach for a United Nations common fleet accessible to all United Nations organizations, and that this effort aims to optimize the light vehicle fleet size, choice, use and maintenance and disposal of vehicles across United Nations entities. The Committee was informed of efforts under the Rome-based agency collaboration framework, as well as further efforts, as United Nations operational agencies converge around additional system-wide tools for effective delivery and greater efficiencies based on an operational model, including hosting arrangements that are expected to be chosen during 2021. The Committee was informed that launching a common United Nations fleet service for UNCTs will be considered within the BOS and CBO approach. As part of the hub and the BOS and CBO approach, the United Nations common mobility service currently reaches 85 countries (an increase of 15 since 2020) and 426 offices (an increase of 85 since 2020) with 3,500 vehicles (an increase of 700 since 2020); it has served 455,000 passengers since its launch in 2015. The common mobility service provides a digital platform for carpooling, representing nine percent of total road trips booked through the Hub in 2020, and it rapidly becoming a sought-after solution during the COVID-19 response. The Committee was further informed that, to support field operations in implementing carpooling services, WFP has developed a legal and financial framework to deliver inter-agency carpooling service agreements and a costing model in line with the costing principles of the BIG Results Group.
17. As regards common premises, the Committee was informed that WFP is well-positioned to achieve the Secretary-General's common premises target of 50 percent by 2021, increasing its footprint globally and supporting the establishment of WFP premises worldwide with the main objective of promoting co-location opportunities. The Committee was informed that, of WFP's 430 premises globally, 55 offices are common premises at the national level and 150 sub-offices are common premises at the sub-national level; with 47.5 percent of WFP offices worldwide in common premises as of May 2021. The Committee was also informed that an additional 12 offices at the national and sub-national levels will be located in common premises in 2021, although some common premises may be closed in line with operational requirements in the field.
18. Upon enquiry, the Committee was informed that, in the context of Global shared services, WFP has developed the Service Marketplace digitized tool that integrates all phases of supply chain service provision and allows entities to submit and track requests for WFP services. The Committee was informed that, from January through early May 2021, more than 100 requests were received through the platform and over 55,000 m<sup>3</sup> of humanitarian cargo were dispatched in eight countries on behalf of 32 organizations, including WHO, UNICEF and UNFPA. The Committee was informed that WFP will expand the Service Marketplace to additional country offices and that there is ongoing engagement with country offices to expand collaboration with other agencies and identify additional opportunities for efficiency gains in transport, storage and other supply chain activities. **The Advisory Committee welcomes WFP's initiatives to date and encourages further progress regarding inter-**

**agency collaboration. The Committee trusts that updated information will be provided in future WFP reports, including information on the efficiency gains achieved.**

### **III. Revised anti-fraud and anti-corruption policy**

19. The report indicates the purpose, general principles and scope of WFP's anti-fraud and anti-corruption policy including commitment to and procedures for the prevention of, detection of and response to incidents of fraud and corruption applicable to all activities and operations (see WFP/EB.A/2021/5-B/1, paras. 1 to 10). The report also sets out the roles and responsibilities within the WFP structure and the fraud risk management process encompassing three stages of the anti-fraud and anti-corruption management life cycle, namely: identification and assessment of fraud and corruption risk; prevention, detection and deterrence of fraud and corruption; and response to fraud and corruption. (ibid, paras. 17 to 65).
20. Upon enquiry, the Committee was provided with information regarding the extent to which the provisions set out in the Revised anti-fraud and anti-corruption policy are reflected in WFP contractual mechanisms and the engagement of staff, cooperating partners, vendors and other contracted third parties. The Committee was informed that, in order to ensure accountability, partners and vendors are monitored by relevant supply chain and NGO staff; they are bound by contracts with applicable clauses, including termination in case of breach of recourse; and, the Supply Chain Division has strengthened due diligence procedures for the registration of international food vendors on the WFP roster by including a mandatory declaration form on the appropriateness of the vendor's anti-fraud system (see WFP/EB.A/2021/5-B/1, paras. 16, 40 and 47; see also Recommendation 2, WFP/EB.A/2021/6-H/1, page 15).
21. Upon enquiry, the Committee was informed that the OIG is unable to provide a statement as to the number of under-reported cases since 2015, as the cases were not reported. The Committee was provided with information regarding the approaches to addressing fraud by the OIG, and informed that the External Auditor's report did reveal instances of under-reporting. **The Advisory Committee notes the three recommendations of the External Auditor to address under-reporting and that WFP has implemented these recommendations with the inclusion of theft, money laundering and terrorist financing in the Revised AFAC Policy, thereby providing a complete scope of prohibited practices. The Committee stresses the importance of the full implementation of the AFAC policy and trusts that updated information will be provided in future WFP reports.**

### **IV. Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General**

22. The report (WFP/ EB.A/2021/5-C/1) indicates that the OIG Revised the policy governing the disclosure of the oversight reports it issued in 2010, 2012, and 2017. The current policy, incorporating the three sets of revisions, is set out in document WFP/EB.2/2012/4-A/1 and the document corrigendum WFP/EB.A/2017/6-B/1/Corr.1 (see WFP/ EB.A/2021/5-C/1, summary). The proposed Revised policy is set out in the annex to the report and the following changes are indicated in the report, as follows: (a) The purpose of inspection reports is redefined in the charter of the Office of the Inspector General. As a result, these reports should no longer be disclosed publicly, because the information on which they are based results from a preliminary assessment that has not been validated through an investigation. The proposed revised disclosure policy would effect such a change; (b) Discussion of new types of oversight reports issued by the OIG that were not mentioned in the previous policies would be added, and the disclosure of certain of the oversight reports



would be streamlined; (c) The administrative burden of Executive Board members and other permanent representatives would be eased by eliminating the requirement that they complete notes verbales in order to request certain types of reports (e.g., proactive integrity reviews, inspection reports and consolidated insights of past audit reports), which would henceforth be posted on the restricted portal of the Executive Board, subject to redaction or withholding as deemed necessary by the Inspector General; and, (d) The policy would be aligned with the United Nations system general practice of withholding investigation reports related to matters such as harassment, sexual harassment, abuse of authority and discrimination, sexual exploitation and abuse by allowing disclosure only of investigation reports finding actual or attempted violations of WFP's anti-fraud and anti-corruption policy (ibid).

23. Upon enquiry, the Committee was informed that the definition of internal audits and inspections in the United Nations system are, in principle, similar to the OIG charter, although not all United Nations oversight functions conduct proactive investigations, inspections or proactive integrity reviews. The Committee was also informed that, as regards the investigation process, inspections are inquiries that can be undertaken in an area of perceived risk, outside the context of the annual assurance work plan or absent any specific, reported allegation; the purpose of which is to discover facts that, if proven, indicate that wrongdoing or misconduct may have occurred and should be reformed. Instances of suspected wrongdoing are referred to OIG for evaluation and, when warranted, formal investigation. **The Advisory Committee notes the changes to the disclosure policy and trusts that updated information and data will be provided in future WFP reports.**

## V. Utilization of the self-insurance special account surplus

24. The report (WFP/EB.A/2021/6-J/1) indicates that WFP commodities are insured through an internal self-insurance scheme, with insurance coverage provided from the time WFP takes delivery up to handover to cooperating partners, beneficiaries or the government. Transactions related to the self-insurance activity are managed through a special account, the self-insurance special account (ibid., para. 1). The report indicates that WFP has determined that the special account has USD 20 million more than required to meet claim settlement obligations and that transfer of that amount to the Immediate Response Account (IRA) is proposed due to the recent increase in humanitarian needs and crisis response, which has reduced the balance of the IRA. It is indicated that, based on the annual requirements analysis referred to above, it is not expected that the proposed transfer, if approved, will have a negative effect on the self-insurance special account balance (ibid, para 16).
25. Upon enquiry, the Advisory Committee was informed that the legal agreements with contractors enable WFP to recover food commodity losses that are attributable to an action of the contractor. An additional risk mitigation measure is the Self-Insurance Special Account, which enables WFP to provide insurance coverage for any potential food loss and allows it to negotiate premiums at significantly below market rates to cover the balance of the potential loss and to minimize negative economic effects on projects resulting from food losses. The risk of loss to WFP commodities is therefore transferred to the self-insurance scheme. **The Advisory Committee notes the proposed transfer of USD 20 million to the Immediate Response Account.**

## VI. Documents submitted to the Executive Board for consideration

### Report on the implementation of the External Auditor's recommendations

26. The report describes WFP's progress in implementing recommendations made by the External Auditor, including Table 1 showing WFP's progress in implementing the External Auditor's outstanding recommendations since the 2020 annual session of the Board and Table 2 providing an update on each of the outstanding recommendations and the External Auditor's comments on closed recommendations (WFP/EB.A/2021/6-H/1). As regards Recommendation 1 and the new WFP People Policy to be presented to the Executive Board in 2021, the Advisory Committee was informed of the four priorities in the WFP People Policy (nimble and flexible; performing and improving; diverse and inclusive; and caring and supportive) and the 12 supporting elements that provide a strategic focus for people initiatives and for addressing recurring challenges. These challenges include WFP surge capacity, the competences and skills required by the Organization's multidimensional mandate and the way that decisions regarding recruitment, development, reassignment and promotion are made and communicated.
27. The Committee was also informed that a new staffing framework under consultation with senior leadership imposes criteria and a ceiling on the use of short-term employees for longer-term roles and functions and that WFP will seek to enforce the principle of using the appropriate contract modality for the work to be performed (see WFP/EB.A/2021/6-H/1, page.3; see also WFP/EB.A/2021/6-A/1, para. 10). **The Advisory Committee recalls its expressed views on the importance of using appropriate contractual modalities in its report of 26 June 2020 and welcomes the related elements of the new People Policy. The Committee looks forward to updated information in WFP's next report.**
28. Upon enquiry, the Advisory Committee was informed that the post-COVID-19 "New Working Model" was still under development and would be presented to the senior leadership in line with the Interim Report of the CEB Task Force on the Future of the United Nations System Workforce remote working principles. The Model would involve a hybrid model of fully remote and fully present working days, based on five building blocks. The Committee was informed that the hybrid model is expected to be piloted at WFP headquarters in late 2021, while consultations are undertaken with Regional Bureaux and Country Offices on the viability, advantages and risks of remote/hybrid arrangements in field locations. Roll-out of the "New Working Model" is expected to take place between 2022 and 2024, and WFP has proposed a telecommuting policy, currently under consideration, which would adjust entitlements such as post adjustment, travel and some expatriate entitlements for people working outside their duty station for more than three consecutive months. The Committee was informed that another recent change includes telecommuting, wherever possible, for pregnant international professional staff members in hardship duty stations as of the 28th week of pregnancy. The Committee was further informed that WFP plans to carry out an after-action review on the COVID-19 corporate emergency that may result in further lessons learned. Opportunities for improvement will be presented to WFP's Executive Board at its first regular session in February 2022. **The Advisory Committee notes the work being done on the "New Working Model" and recent changes, including telecommuting by international professional staff members in hardship duty stations, and looks forward to updates on the Model.**
29. The Committee also notes that it was provided with the Memorandum outlining implementation of the Master Template dated 5 March 2020 of the Technical Service Agreement between WFP and the United Nations Missions (see paras 13 to 18 above).

**Annual report of the Audit Committee; Annual report of the Inspector General; Note by the Executive Director on the Annual report of the Inspector General**

30. The Annual report of the Audit Committee contains a number of comments and observations regarding overdue actions (see WFP/EB.A/2021/6-C/1, paras. 55 to 59). The Advisory Committee was informed that tracking by the OIG of overdue actions are based on the initial date of implementation indicated in the respective audit report and that OIG has introduced a second tracking and reporting based on management's revised dates. The Committee was also informed that in early 2020, WFP Management undertook a one-off exercise to review all overdue audit recommendations registered by end-March 2020 and prioritized completion of the most critical recommendations: 288 actions were reviewed with 108 requiring revisions to the original due dates, while six were deemed no longer relevant due to organizational priorities. The Committee was further informed that continued high priority is placed on the closure of agreed actions, as indicated in the Annual Report of the Inspector General (see WFP/EB.A/2021/6-D/1, para 45), whereby the Executive Director increased WFP's accountability for follow-up, resulting in progressive improvement since mid-2019.
31. The report indicates that an increasing backlog of cases has been experienced by the OIGI, due to an increase in case volume in 2020 by 38 percent to 984 cases. The average number of months taken to complete a case (across all cases) was 9.6 months in 2020, versus 7 in 2019 and 5.3 in 2018. The Committee notes that cases having the longest duration for completion are those related to harassment, abuse of authority and discrimination. In 2020, such cases took up to 15.2 months to complete, compared to 8.1 months in 2019 and 7.2 months in 2018 (see WFP/EB.A/2021/6-C/1, para. 72). Upon enquiry, the Committee was informed that timelines for investigations of such misconduct cases have the longest duration for completion, as they are a challenge for OIGI in view of the growth in the number of complaints; with timelines increasing between 2018 and 2020 and the overall OIGI caseload growing significantly over the same period. The Committee was informed that total complaints being managed had more than doubled, from 402 in 2018 to 984 in 2020.
32. Table 1 of the Annual report of the Inspector General shows the activities of the OIG from 2018-2020 (see WFP/EB.A/2021/6-D/1, para.8). Upon enquiry, the Advisory Committee was provided with information relating to standard staff costs and unspent funds and was informed that, as regards the completion of investigations, OIGI assessments should be completed within three months and that OIGI strives to complete investigations within six months. Nevertheless, the Committee notes the average time taken to complete investigations in 2019 and in 2020 was over six months for all categories. The Committee was informed that the Case Management System (CMS) will capture data for analysis and that the new system will be in place as of this year. **The Committee notes the need for consistent and adequate tracking of risk and control issues, and emphasizes the need to complete investigations within the targeted timeframes. The Committee trusts that updated information will be provided in future WFP reports.**
33. The report indicates that in 2020, OIGI concluded a procurement process commenced in 2019 to obtain the services of investigation support partners such as external specialist investigation groups (ibid, para. 63). Upon enquiry, the Advisory Committee was informed external specialist investigation groups refer to commercial entities engaged by OIGI through long term agreement (LTA) or single source procurement processes to conduct specialized tasks to support OIGI investigations. The groups provide access to locations inaccessible to OIGI due to the prevailing security situation to enable evidence collection and provide specialist services to support investigations, e.g., GIS data analysis. The Committee was informed that the reimbursement or payment for services provided by an external specialist investigation group is stipulated in the applicable LTA or is subject to a single source

procurement process where an LTA does not exist. **The Advisory Committee notes that it did not receive full information in response to its query regarding the functions and costing of the external specialist investigation groups and trusts that the requested information will be provided in the next Annual report of the Inspector General.**

34. The Committee also had before it the Note by the Executive Director on the Annual report of the Inspector General (WFP/EB.A/2021/6-D/1/Add.1) and notes the increase in complaints of misconduct received over the 2017 to 2020 timeframe, as follows: 2017: 186; 2018: 368; 2019: 584, 2020: 616 (WFP/EB.A/2021/6-D/1/Add.1, paras. 25-29, and pages 5 and 6). The Committee was informed that this increase is seen as a positive indication that employees, beneficiaries, vendors and cooperating partners feel empowered and safe to speak up and report to OIGI, and that it results from: outreach efforts by management and OIG; improvements to the Organization's workplace culture, values and code of conduct; new approaches to engage with Cooperating Partners and ensure that cases are reported to OIG; and, the roll out of the complaints feedback mechanism in most country offices. The Committee notes that, although the workload of the OIG increased, the budget was increased and additional investigators recruited during 2020 (see also WFP/EB.A/2021/6-E/1 and para. 32 above and para. 35 below).

#### **Management review of significant risk and control issues, 2020**

35. In terms of significant risk and control issues, the 2020 report indicates seven risk and control matters identified as significant in the 2019 Statement on Internal Control and provides updates on the progress achieved in 2020 (WFP/EB.A/2021/6-E/1). Upon enquiry, the Committee was informed of an increase in resources and staffing and a revised disciplinary process as of March 2021, in line with WFP's continuous commitment to zero tolerance for harassment, sexual harassment, abuse of authority and discrimination (see paras 30 to 32 above). The Office of the Ombudsman and Mediation Services (OBD) aims to further strengthen its informal conflict resolution services to WFP's employees through various initiatives (see WFP/EB.A/2021/6-E/1, paras. 8-10). The Committee was also provided with information regarding the WFP "WeLearn tool", Health Emergencies Training Lite Course, the Surge Emergency Responder Learning Pathway and 70-20-10 Approach to learning (see WFP/EB.A/2021/6-E/1, paras. 37 and 38). The Committee notes the enhancement of capacity to perform remote-monitoring, use of sources such as COMET (Country Office Tool for Managing (programme operations) Effectively), LESS (the Logistics Execution Support System) and WINGS enterprise resource planning data (see para 9 above). The Committee further notes that WFP launched the final stage of integration between COMET and SCOPE, which is expected to be completed by the end of the year with reporting expected to begin in 2022 (see WFP/EB.A/2021/6-E/1, paras. 5 and 7, Annex)

#### **External Audit Report on the Management of information on beneficiaries; WFP Management response to the recommendations in the report of the External Auditor on the management of information on beneficiaries**

36. As regards the External Audit Report on the Management of information on beneficiaries (WFP/EB.A/2021/6-G/1), the Committee was provided with data and recommendations regarding beneficiary information and the recommendation for the establishment of a permanent coordination mechanism for the various entities responsible for beneficiary information be set up at headquarters under the authority of the Programme and Policy Development Department, given the complexity and multiple mechanisms in the oversight of beneficiary information involving the second and third line of defence (see WFP/EB.A/2021/6-G/1, paras. 136-144 and Figure 5; Recommendation no.12, page 35).

37. The WFP Management response to the recommendations in the report of the External Auditor on the management of information on beneficiaries is set out in WFP/EB.A/2021/6-G/1/Add.1. **In view of the high risk associated with and the impact of inaccuracies of beneficiary data highlighted in the External Auditor's report, the Advisory Committee notes the External Auditor's recommendations and the confirmation by WFP management that full implementation of all four of the External Auditor recommendations is expected to be completed by mid-2022, with substantial progress expected by December 2021. The Committee looks forward to an update in the next report by WFP.**

**Report on the utilization of WFP's advance financing mechanisms  
(1 January–31 December 2020)**

38. The report (WFP/EB.A/2021/6-B/1) describes the use of WFP's advance financing mechanisms in 2020, comprising the release of funds to programmes through internal project lending, allocations from WFP's Immediate Response Account, advance financing for corporate services, and procurement of food prior to requests from country offices through the Global Commodity Management Facility (GCMF). The report indicates that approval is sought for an increase in the ceiling of the Global Commodity Management Facility from USD 560 million to USD 660 million.
39. The report indicates that in June 2019 the Board approved an increase in the ceiling of the GCMF from USD 500 million to USD 560 million to ensure that WFP had sufficient funding to expand its food assistance should new humanitarian crises occur. The operational environment changed significantly in 2020, in that the COVID-19 global pandemic affected operations all over the world, triggering volatile supply chain conditions. In addition, the unprecedented level of concurrent Level 3 emergencies, volatile markets, a shift to local and regional purchases and the growing use of food to support service provision all contributed to increased pressure on the GCMF and sparked a need for the use of the emergency funds in early 2021 (see WFP/EB.A/2021/6-B/1, paras. 31 to 34). The breakdown of the USD 660 million is provided in para. 35 of the report.
40. Upon enquiry, the Advisory Committee was informed of key elements of WFP's engagement with donors to maximize the flexibility of funding and that, although WFP continues to receive substantial levels of earmarked contributions, WFP continues to advocate for the highest flexibility. The Committee was informed that fully flexible donations (multilateral contributions) increased in terms of total dollar value and in 2020 and that 13 donors met the Grand Bargain commitment of providing 30 percent or more of their funding to WFP as flexible funding. Furthermore, the new Financial Framework has advocated donors to allocate funds at Country Strategic Plan (CSP) level or at the strategic outcome level within a CSP. WFP has also commissioned a study to assess how to increase the use of advance financing mechanisms (see also WFP/EB.A/2021/6-B/1, para. 11). **The Advisory Committee notes the increase in unearmarked contributions and trusts that the WFP will make every effort to engage in more flexible funding mobilization to further increase the percentage of unearmarked contributions.**

**Report of the External Auditor on critical corporate initiatives**

41. The report of the External Auditor (WFP/EB.A/2021/6-F/1) contains five main observations concerning Critical corporate initiatives (CCIs), spending programmes focused on organizational change and proposed to strengthen WFP's programming, operational and administrative capacity. Upon enquiry, the Advisory Committee was provided with the list of CCIs approved by the Executive Board since 2015 and a summary of the benefits achieved (see Annex II). The Advisory Committee was informed that, in an effort to reprioritize internal efforts towards support to operations instead of one-time corporate efforts, WFP has accrued significant unspent balances at the end of 2020 in the amount of USD 23.6 million **The Advisory Committee trusts that information regarding the accrued unspent balances will be provided to the Board at the time of its consideration of the present report.**

## ANNEX I

### Reports presented to the Advisory Committee for approval of the Executive Board

- i) Audited Annual Accounts, 2020 (WFP/EB.A/2021/6-A/1);
- ii) Revised anti-fraud and anti-corruption policy (WFP/EB.A/2021/5-B/1);
- iii) Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General (WFP/EB.A/2021/5-C/1);
- iv) Utilization of the self-insurance special account surplus (WFP/EB.A/2021/6-J/1)

### Reports presented to the Advisory Committee for consideration of the Executive Board

- i) Report on the implementation of the External Auditor's recommendations (WFP/EB.A/2021/6-H/1);
- ii) Management review of significant risk and control issues, 2020 (WFP/EB.A/2021/6-E/1).
- iii) Annual report of the Audit Committee (WFP/EB.A/2021/6-C/1);
- iv) Annual report of the Inspector General (WFP/EB.A/2021/6-D/1);
- v) Annual report of the Inspector General – Note by the Executive Director (WFP/EB.A/2021/6-D/1/Add.1);
- vi) Report of the External Auditor on critical corporate initiatives (WFP/EB.A/2021/6-F/1);
- vii) WFP management response to the Report of the External Auditor on critical corporate initiatives (WFP/EB.A/2021/6-F/1/Add.1);
- viii) Report of the External Auditor on the management of information on beneficiaries (WFP/EB.A/2021/6-G/1);
- ix) WFP management response to the Report of the External Auditor on the management of information on beneficiaries (WFP/EB.A/2021/6-G/1/Add.1);
- x) Report on the utilization of WFP's advance financing mechanisms (1 January–31 December 2020) (WFP/EB.A/2021/6-B/1).

### Report presented to the Advisory Committee for information of the Executive Board

- i) Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2020 (WFP/EB.A/2021/6-I/1).

## ANNEX II

### List of Critical Corporate Initiatives (CCIs) approved by the Executive Board since 2015

Management plan	CCI	Budget (millions of USD)	Total (millions of USD)	Summary of benefits achieved
2015–2017	Fit for purpose (year 1)	27.2	27.2	<p>Fit for purpose: Two reports have been presented to EB highlighting results of CCI on Fit for Purpose</p> <ul style="list-style-type: none"> <li>a) Summary Review of Fit for Purpose Organization-Strengthening Initiative</li> <li>b) Review of Fit for Purpose Organization-Strengthening Initiative</li> </ul>
2016–2018	Fit for purpose (year 2)	17.0	20.0	
	Cost excellence	3.0		
2017–2019	Integrated Road Map (year 1)	13.5	13.5	<p>CCI funding enabled the following achievements and benefits:</p> <ul style="list-style-type: none"> <li>• 14 country offices piloted the country strategic planning approach and country portfolio budget structure which enabled the organization to gather lessons learned and improve or fine-tune aspects of the IRM framework and ease the migration process from the project-based structure to the IRM framework. The Strategic Evaluation of the pilot CSPs (WFP/EB.2/2018/7-A) concluded “that the adoption of the country strategic plan as the framework for planning, managing and delivering WFP’s functions was a significant step forward.”</li> <li>• WFP’s corporate systems (e.g. WINGS and COMET) were updated in 2017 to reflect the new financial and programmatic architecture. For example, the CRF was embedded in COMET and enabled Country Offices to capture programmatic cycle management processes. COMET data flows to IT reporting platforms and is available to Executive Board members, donors and external auditors.</li> <li>• WFP’s corporate systems were integrated (i.e. COMET, the Logistics Execution Support System (LESS), and WINGS) to compile a virtual data repository. This enabled WFP to create customized reports and support data-driven decision-making.</li> <li>• Interim governance arrangements were developed and approved at EB.2/2017. The approved governance model strengthened the Board’s fundamental approval role and reduced fragmentation of programmes to enhance the Board’s strategic oversight.</li> </ul>



Management plan	CCI	Budget (millions of USD)	Total (millions of USD)	Summary of benefits achieved
2018–2020	Create learning programme for Country Directors and heads of sub-offices	0.4	35.6	<ul style="list-style-type: none"> <li>Benefits include: direct dissemination of latest materials and updates to CDs and DCDs; sharing of experience among experienced CDs with those newly re-assigned; connections with HQ focal points are forged; HQ support for CDs/DCDs is made explicit; peer support is enhanced among newly-assigned CDs and DCDs.</li> <li>To date 71 CDs and DCDs have attended Workshop 1 of the CD/DCD Induction programme (22 face-to-face in Rome in Feb 2020 and 49 via online workshop and webinars). Feedback has been exceptionally positive.</li> <li>Continuity of operations and an effective hand-over between the departing and the incoming CD/DCDs have been ensured. The new CD/DCDs as a result of the induction, know where to focus and are able to identify the key levers for CO performance across key dimensions: budgets, finance, operations, external and internal stakeholders management, protocol, people.</li> <li>The mentoring/coaching component is very popular with 59 individuals having had/currently engaging in up to five individuals coaching sessions with an external executive coach or a retired WFP mentor.</li> <li>Feedback from 22 highly experienced CDs in 2020 reported that in Workshop 1: the content of the workshop was relevant (100%) and the workshop increased their overall understanding of the CD role (87%)</li> <li>Feedback from 15 participants in recent online workshop showed an overall score out of 5 of 4.52 (Day 1); 4.67 (Day 2) and 4.82 (Day 3).</li> </ul>
	COMET monitoring module	1.2		
	INTRTRA-based shipment data management solution	0.4		
	Integrated Road Map (year 2)	14.0		<p>CCI funding enabled the following achievements and benefits:</p> <ul style="list-style-type: none"> <li>A majority of country offices transitioned to the IRM framework. CSPs are informed by national zero hunger strategic reviews which ensure alignment with host government and UN processes and outcomes.</li> <li>Coherent and strategic-focused country portfolios encompass WFP's humanitarian and development assistance relating to food security in a country providing a</li> </ul>

Management plan	CCI	Budget (millions of USD)	Total (millions of USD)	Summary of benefits achieved
				<p>holistic approach to engagement with the Executive Board.</p> <ul style="list-style-type: none"> <li>The CSP data portal was developed and launched in mid-2018. The portal gives Member States access to operational and budgetary information – including activity-level details – from country operation management plans for all Board-approved CSPs and ICSPs. The data portal 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.</li> <li>Amendments to WFP General Rules and Financial Regulations regarding terminology, definitions and full cost recovery policies were approved by the Executive Board. The changes ensure coherence with the IRM framework and reflect WFP's operational context.</li> <li>WFP introduced – in consultation with the Board – a simplified and more transparent full cost recovery model that ensures accountability to and equity for all donors. This will help mobilize additional resources, broaden the donor base, strengthen partnerships and build national ownership while increasing transparency.</li> </ul>
	Regional bureaux priorities	1.6		
	Enterprise risk management and strengthening of internal controls	5.0		
	Cash-based transfers	5.0		Benefits resulting from this CCI were shared through a presentation to the EB (6 September 2017)
	Ensuring effective documents and information management	0.3		
	Supporting implementation of the new nutrition policy	0.4		
	Resource mobilization	3.0		
	Digital mobile platforms	2.0		
	Brand-building for public engagement:	1.5		

Management plan	CCI	Budget (millions of USD)	Total (millions of USD)	Summary of benefits achieved
	goodwill ambassadors			
	Reinforcing centralized evaluation coverage	0.4		
	Expansion of the Executive Board website	0.4		
2019–2021	Integrated Road Map (year 3)	10.0	69.3	<p>CCI funding enabled the following achievements and benefits:</p> <ul style="list-style-type: none"> <li>• The transition of country offices from the project-based framework to the IRM framework was completed in early 2019. Therefore, all country offices were operating under a Board-approved CSP or interim CSP or a transitional ICSP approved by the Executive Director.</li> <li>• In the latter half of 2019, a review of the use of interim delegations of authority in 2018 and 2019 was conducted and showed that the IRM was responsible for a significant and demonstrable increase in the Board's role in approving WFP programmes, enhanced the visibility of WFP operations and resulted in gains in efficiency. These findings informed the finalization of the delegations of authority that were approved by the Board in April 2020 and took effect 1 May 2020.</li> <li>• A review of the IRM-related systems and processes resulted in a streamlined consultation process with Member States on draft CSPs and ICSP which improved efficiency while maintaining strategic oversight and technical review.</li> <li>• An email notification system for Member States was launched to provide information on all revisions to CSPs and ICSPs. This increased transparency for EB oversight.</li> <li>• All substantive responsibilities under the IRM framework were mainstreamed into relevant units.</li> </ul>

Management plan	CCI	Budget (millions of USD)	Total (millions of USD)	Summary of benefits achieved
	Workforce 2020	11.1		<ul style="list-style-type: none"> <li>The majority of funds for the CCI are intended for the procurement and implementation of a human capital management platform for which a tender was issued and offers were received in the first quarter of 2020.</li> <li>The Programme Learning Journey (PLJ) was adapted to the COVID-19 emergency situation. Workshops were conducted virtually instead of face-to-face, enabling learners to engage at their personal workstations.</li> <li>Funds were allocated to supporting the regional bureaux for Western Africa and Asia and the Pacific in developing the regional school feeding implementation plans.</li> </ul>
	WFP 2030 fund	15.0		<ul style="list-style-type: none"> <li>Third call for applications to 2030 Fund - WFP 2030 Fund Secretariat received 13 proposals for Round 3 at a total value of USD 6 million</li> <li>WFP 2030 Fund Committee review and prioritization - In March 2020, the WFP 2030 Fund Committee approved 10 proposals at a total value of USD 4.6 million</li> <li>First biannual update on consolidated 2030 Fund implementation provided to the 2030 Fund committee and co-chairs in July 2020</li> <li>2030 Fund final reporting template developed and shared with field-based focal points</li> <li>To date, the 2030 Fund has also had a multiplier effect in enhancing overall programme effectiveness.</li> </ul>
	United Nations reform (year 1)	8.2		<ul style="list-style-type: none"> <li>Business Operations Strategy: By January 2021, out of 84 WFP countries 50 WFP country offices had completed the formulation of a business operations strategy and 34 country offices were at various stages of progress under the leadership of their respective operations management teams with technical support from the United Nations Development Coordination Office (DCO).</li> <li>Humanitarian Booking Hub: Passenger mobility services: Operational in 68 countries with 316 locations, 2,654 vehicles and 2,152 drivers. The platform managed 322,000 individual bookings in 192,000 trips. UNICEF activated use of the hub at 31 locations in 16 countries with 423 vehicles and 354 drivers. Common mobility full cost recovery model being finalized.</li> <li>Common premises: In January 2021, of the 447 WFP premises in the scope of this</li> </ul>

Management plan	CCI	Budget (millions of USD)	Total (millions of USD)	Summary of benefits achieved
				<p>initiative, 207 were shared with other United Nations agencies, representing 46.31 percent of the WFP office premises in scope. WFP is close to reaching the Secretary General's goal of achieving 50 percent common premises by the end of 2021</p> <ul style="list-style-type: none"> <li>Fleet services: WFP has continued to engage actively in the development of a model for a common United Nations fleet. The vision is supported at the global and country levels.</li> </ul>
	Cash and the digital platform	20.0		<ul style="list-style-type: none"> <li>63.7 million identities secured in SCOPE, with 20.2 million "active" beneficiaries in 47 countries in 2020.</li> <li>Biometric registration of 27.7 percent of WFP beneficiaries in SCOPE</li> <li>Iris biometrics for registration, deduplication and authentication through SCOPE</li> <li>Registry interoperability established with UNHCR</li> <li>70.5 percent of CBTs distributed with digital support (USD 0.98 billion in CBTs supported through SCOPE in 2019 and USD 1.28 billion in 2020)</li> <li>Improved process for selection of financial service providers (FSPs) (including an improved assessment that facilitates timely shortlisting of FSPs), contracting process, decreased start-up lead times</li> </ul>
	Systems integration and IT-enabled efficiencies (year 1)	5.0		<ul style="list-style-type: none"> <li>In addition to the creation of a data integration layer and the ingestion of data from across the WFP landscape from WINGS and COMET, workflows have been created on the WFP data management, integration and operation platform, DOTS, to enable efficiency for field operations, and are paired with strong governance mechanisms that support security and data privacy.</li> <li>TEC has worked in partnership with the Corporate Finance Division (FIN), HRM, the Management Services Division (MSD) and SCO on prioritizing and automating manual processes and forms over the past two years. To date, 559,100 requests have been processed with an average lead time of six days.</li> <li>The paper-based vendor creation workflow has been fully digitalized and standardized, simplifying work for hundreds of vendor focal points in all field offices, with total savings in lead times of 90,000 hours per month.</li> </ul>

Management plan	CCI	Budget (millions of USD)	Total (millions of USD)	Summary of benefits achieved
2020–2022	United Nations development system reform (year 2)	8.1	39.7	Not yet available
	Systems integration and IT-enabled efficiencies (year 2)	11.0		Not yet available
	Programme and partnership support initiative	2.5		<ul style="list-style-type: none"> <li>Climate profiles for each country were developed to frame the climate-related risk context and inform WFP programming and the prioritization of locations and livelihood groups for climate change adaptation and disaster risk reduction interventions.</li> <li>CSP demand analysis explored discrepancies between current programmatic demand and supply through multiple, complementary methodologies. The exercise provided visibility on funding and implementation gaps by programme area (bundled and unbundled), country, Strategic Result, focus area and region. It also included initial lessons on funding and programming constraints.</li> <li>Thematic analysis of the funding landscape (bilateral and multilateral) (i.e., “supply”)</li> </ul>
	Private sector strategy (year 1)	13.1		<ul style="list-style-type: none"> <li>By the end of 2020, the ShareTheMeal team and the Private Partnerships and Fundraising Division’s individual giving team had invested a total of USD 10.2 million and generated income of USD 18.8 million (17.8 million net) directly from these investments (“paid acquisition” income). In total, income from individuals increased from USD 12 million in 2019 to USD 35 million in 2020.</li> <li>Average return on advertising spend on “digital paid” advertising of USD 2.36</li> <li>431,000 new supporters in 2020, including 56,638 regular supporters</li> </ul>
	Workplace culture and ethical climate	5.0		<ul style="list-style-type: none"> <li>Development of a comprehensive action plan (CAP) for addressing harassment, sexual harassment, abuse of power and discrimination (WFP/EB.A/2020/12-A). Approval by the Board</li> <li>Implementation of CAP initiatives and activities by line management and the CAP team as set out in the approved CAP.</li> <li>The first progress report on implementation of the CAP was presented to the Board in November 2020 (WFP/EB.2/2020/10-A).</li> </ul>

<b>Management plan</b>	<b>CCI</b>	<b>Budget (millions of USD)</b>	<b>Total (millions of USD)</b>	<b>Summary of benefits achieved</b>
2021–2023	Private sector strategy (year 2)	22.2	32.2	Not yet available
	Termination indemnity fund	10.0		Not yet available