
GENERAL REGULATIONS

GENERAL RULES

FINANCIAL REGULATIONS

RULES OF PROCEDURE
OF THE EXECUTIVE BOARD



World Food
Programme

SEPTEMBER 2025

GENERAL REGULATIONS

GENERAL RULES	1
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FINANCIAL REGULATIONS	33
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RULES OF PROCEDURE

OF THE EXECUTIVE BOARD	55
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GENERAL REGULATIONS
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GENERAL REGULATIONS AND GENERAL RULES

Article I	Establishment.....	5
Article II	The purposes and functions of WFP.....	5
Article III	Cooperation of WFP with the United Nations and FAO and with other relevant agencies and organizations....	6
Article IV	Headquarters	7
Article V	Organization: Organs	7
Article VI	Powers and functions of the Board.....	8
Article VII	WFP Secretariat: Organization and functions	11
Article VIII	Legal status and capacity	13
Article IX	Eligibility for assistance.....	14
Article X	Requests for assistance	14
Article XI	Assistance agreements	17
Article XII	Implementation	19
Article XIII	Contributions.....	21
Article XIV	Financial arrangements	25
Article XV	Amendments to the General Regulations.....	26
	Appendix A	27
	Appendix B	30

The General Rules are set out in boxes next to the articles of the General Regulations to which they correspond.

Article I: Establishment

The World Food Programme (hereinafter “WFP”) is jointly established by the United Nations and the Food and Agriculture Organization of the United Nations (hereinafter “FAO”) as a programme for the purposes and for the performance of the functions set out in the present General Regulations and shall continue its activities in the light of periodic reviews.

Article II: The purposes and functions of WFP

1. The purposes of WFP are:
 - (a) to use food aid to support economic and social development;
 - (b) to meet refugee and other emergency and protracted relief food needs;
 - (c) to promote world food security in accordance with the recommendations of the United Nations and FAO.
2. In order to achieve the foregoing purposes, WFP shall, on request, implement food aid programmes, projects and activities:
 - (a) to aid in economic and social development, concentrating its efforts and resources on the neediest people and countries;
 - (b) to assist in the continuum from emergency relief to development by giving priority to supporting disaster prevention, preparedness and mitigation and post-disaster rehabilitation activities;

General Rule II.1: Mission Statement of WFP

The purposes and functions of WFP shall be complemented and amplified in a Mission Statement. The Executive Board shall periodically review and update, as appropriate, the Mission Statement of WFP.

General Rule II.2: Programme categories

In order to carry out the purposes of WFP, the Board establishes the following programme categories:

- (a) Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country or countries, prepared following a country-led sustainable development analysis;
- (b) Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country or countries, prepared without a country-led sustainable development analysis;

- (c) to assist in meeting refugee and other emergency and protracted relief food needs, using this assistance to the extent possible to serve both relief and development purposes;
- (d) to provide services to bilateral donors, United Nations agencies and non-governmental organizations for operations which are consistent with the purposes of WFP and which complement WFP's operations.

- (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
- (d) Transitional Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country or countries, 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.

Article III: Cooperation of WFP with the United Nations and FAO and with other relevant agencies and organizations

In all stages of its activities, WFP shall, as appropriate, consult with and seek advice and cooperation from the United Nations and FAO. It shall also coordinate and operate in close liaison with appropriate United Nations agencies and operating programmes, bilateral assistance programmes, and other relevant organizations, as required.

General Rule III.1: Modalities of cooperation of WFP with the United Nations and FAO and with other agencies and organizations

- (a) WFP shall ensure active operational and technical cooperation with the United Nations and FAO, United Nations agencies and operating programmes, bilateral assistance programmes, and

other relevant organizations at all stages of programme and project preparation, implementation and evaluation. The Executive Director shall give special attention to developing these and other means of cooperation with these agencies, programmes and organizations, and shall report to the Board from time to time on the results.

- (b) WFP shall, whenever possible, associate its assistance with material, financial and technical assistance provided through other multilateral programmes and shall seek similar coordination with bilateral programmes and non-governmental operational partners.
- (c) WFP shall, wherever possible, collaborate and cooperate, as appropriate, with non-governmental organizations.

Article IV: Headquarters

The Headquarters of WFP shall be in Rome, Italy.

Article V: Organization: Organs

The organs of WFP shall be:

- (a) The Executive Board (hereinafter “the Board”) jointly established by the United Nations and FAO and composed of thirty-six (36) States Members of the United Nations or Member Nations of FAO to be elected by the Economic and Social Council of the United Nations and the Council of FAO from among the States listed in Appendix A in accordance with the distribution of seats set out in Appendix B.
- (b) A Secretariat comprising an Executive Director and such staff as WFP may require.

Article VI: Powers and functions of the Board

1. The Board shall, within the framework of these General Regulations, be responsible for providing intergovernmental support and specific policy direction to and supervision of the activities of WFP in accordance with the overall policy guidance of the General Assembly of the United Nations, the FAO Conference, the Economic and Social Council and the Council of FAO, and for ensuring that WFP is responsive to the needs and priorities of recipient countries. The Board will be subject to the general authority of the Economic and Social Council and the Council of FAO.
2. The functions of the Board shall be the following:
 - (a) The Board shall help evolve and coordinate short-term and longer-term food aid policies. It shall, in particular:
 - (i) ensure implementation of the policies formulated by the General Assembly and the FAO Conference and the coordination measures and guidance received from the Economic and Social Council and the Council of FAO;
 - (ii) provide a forum for intergovernmental consultation on national and international food aid programmes and policies;
 - (iii) review periodically general trends in food aid requirements and food aid availabilities, and the implementation of recommendations made on food aid policies;
 - (iv) formulate proposals for improvements in and more effective coordination of multilateral, bilateral and non-governmental food aid policies and programmes, including emergency food aid; and
 - (v) recommend new policy initiatives to the Economic and Social Council and the Council of FAO and, through them, respectively, to the General Assembly and FAO Conference as necessary.
 - (b) The Board shall be responsible for the intergovernmental supervision and direction of the management of WFP. It shall, in particular:
 - (i) receive information from and give direction and guidance to the Executive Director;

- (ii) ensure that the activities and operational strategies of WFP are consistent with the overall policy guidance set forth by the General Assembly and the FAO Conference, as well as the Economic and Social Council and the Council of FAO;
 - (iii) monitor the performance of WFP, and review the administration and execution of the activities of WFP;
 - (iv) decide on strategic and financial plans and budgets;
 - (v) encourage and examine new programme initiatives;
 - (vi) adopt and, as necessary, revise the general rules required to give effect to these General Regulations. The general rules and any amendments thereto shall be reported to the Economic and Social Council and to the Council of FAO;
 - (vii) adopt and, as necessary, revise the Financial Regulations in accordance with Article XIV of these General Regulations; and
 - (viii) consider the annual report of the Inspector General, and take such action thereon as it considers appropriate.
- (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.
- (d) The Board shall carry out such other responsibilities as are conferred upon it in these General Regulations.

General Rule VI.1: Strategic Plan

The Executive Director shall submit every four years to the Annual Session of the Board a Strategic Plan that will cover the following four years, with a mid-term review as necessary. The Strategic Plan will highlight WFP strategic objectives and their implications for the proposed programme of work.

General Rule VI.2: Delegation of authority

The authority delegated to the Executive Director by the Board is listed in the Appendix to these General Rules.

3. The Board shall provide a concise report annually on WFP's programmes, projects and activities including major decisions of the Board to the substantive session of the Economic and Social Council and the Council of FAO. The annual report must contain sections referring to one or all of the following, as appropriate:
 - (a) monitoring of the implementation of all previous policy decisions referred to in paragraph 2 (a) (i) of this Article;
 - (b) policy recommendations;
 - (c) coordination recommendations including for improvement of field-level coordination; and
 - (d) such other matters as may be required pursuant to decisions of the Economic and Social Council and the Council of FAO.
4. The Board shall adopt its own Rules of Procedure. The Rules of Procedure shall:
 - (a) with respect to the approval of programmes, projects and other activities, make provision for such approval being obtained by correspondence between sessions of the Board;
 - (b) make provision for inviting Members of the United Nations or Members or Associate Members of FAO that are not members of the Board to participate without the right to vote in the deliberations of the Board. Any Member of the United Nations or FAO, and any Associate Member of FAO, and any Member or Associate Member of any other specialized agency or the International Atomic Energy Agency (IAEA), that is not a member of the Board, whose programme, project or other activity is under review, or who has a particular interest in a programme, project or other activity, shall have the right to participate, without the right to vote, in the deliberations of the Board.
5. The Board shall hold an annual session and such regular sessions as it considers necessary and, in exceptional circumstances, may hold special sessions on request submitted in writing by at least one third of the members of the Board, or with the concurrence of one third of the members of the Board on the call of the Secretary-General of the United Nations (hereinafter "the Secretary-General") and the Director-General of FAO (hereinafter "the Director-General") or on the call of the Executive Director.
6. The Board shall ensure, in the programmes, projects and other activities under its supervision, that commercial markets and normal and developing trade are neither interfered with nor disrupted, that the

agricultural economy in recipient countries is adequately safeguarded and that due consideration is given to safeguarding normal commercial practices in respect of acceptable services in accordance with the relevant decisions of the United Nations and FAO, and their subsidiary bodies.

Article VII: WFP Secretariat: Organization and functions

1. The Secretariat of WFP shall be headed by an Executive Director, who shall be responsible and accountable to the Board for the administration of WFP and for the implementation of WFP programmes, projects and other activities.
2. The Executive Director shall be appointed by the Secretary-General and the Director-General after consultation with the Board.
3. The Executive Director shall be appointed for a term of office of five years. The procedure set out in paragraph 2 above shall apply to reappointment which shall, in no case, be for more than one further term.
4. The Executive Director shall be responsible for providing necessary services to the Board.
5. The Executive Director shall be responsible for the staffing and organization of the Secretariat. The selection and appointment of senior officials above the level of D2 shall be made by the Executive Director in agreement with the Secretary-General and the Director-General.

General Rule VII.1: Responsibilities of the Executive Director for programmes, projects and other activities

The Executive Director shall be responsible for assuring that programmes, projects and other activities to be implemented are sound, carefully planned and directed towards valid objectives, for assuring the mobilization of the necessary technical and administrative skills, and for assessing the ability of recipient countries to carry out these programmes, projects and other activities. The Executive Director shall be responsible for assuring the supply of commodities, cash, non-food items, and acceptable services as agreed. The Executive Director shall make arrangements for the evaluation of programmes, projects and other activities. The Executive Director shall have the responsibility to seek, in consultation with recipient governments, correction of any inadequacies in the operation of programmes, projects and other activities, and may withdraw assistance in the event essential corrections are not made.

6. The Executive Director shall administer the staff of WFP in accordance with FAO Staff Regulations and Rules and such special rules as may be established by the Executive Director in agreement with the Secretary-General and the Director-General.
7. The Executive Director shall keep the cost of management and administration of WFP to a minimum consistent with the maintenance of efficiency and accountability and shall use the most efficient and cost-effective services, including in the field. In this context, and in the context of relevant resolutions of the United Nations and FAO, the Executive Director shall, under such arrangements as may be agreed upon:
 - (a) make extensive use of the technical services of FAO, the United Nations and other agencies of the United Nations system where these offer the most efficient and cost-effective services; and
 - (b) where appropriate, draw upon the administrative, financial, and other services of FAO, the United Nations and other agencies of the United Nations system.

General Rule VII.2: Reporting

Each year the Executive Director shall submit to the Board for its consideration and approval an Annual Report and other reports as directed by the Board. These reports shall enable the Board to obtain a comprehensive view of the operational activities of WFP, its resource position, the results of programme and project evaluations, and progress in achieving targets and policies established by the Board. The Annual Report shall, *inter alia*:

- (a) include statistical and narrative information on: global food aid and issues affecting it; approved activities and their implementation; contributions, commitments and expenditures; and procurement;
- (b) identify the highlights of each year's activities and related policy issues and report on progress made in achieving strategic objectives and implementing overall policy guidance and specific policy directions.

General Rule VII.3: Staffing

In the appointment of staff, paramount importance shall be given to securing the highest standards of efficiency, competence and integrity. The Executive Director shall also give due consideration, in the professional and higher categories, to appropriate geographical distribution and to gender balance in accordance with policy guidance from the General Assembly of the United Nations and the FAO Conference.

8. The representative of WFP for each country where WFP has operational activities shall be designated by the Executive Director. In other countries, the Resident Representative of the United Nations Development Programme (UNDP), or the Regional Representative of UNDP, as the case may be, shall act as the representative of WFP at the request of the Executive Director and with the agreement of the Administrator of UNDP.
9. Without prejudice to the authority of the Secretary-General and the Director-General, the Executive Director shall generally represent WFP and perform such functions as may be conferred on the Executive Director or on the Secretariat under any agreements concluded by the United Nations and FAO on behalf of WFP with States or intergovernmental organizations, and under the assistance agreements provided for in Article XI of these General Regulations.
10. The Executive Director shall exercise such other responsibilities, as are conferred upon the Executive Director in these General Regulations or as may be conferred by the Board.
11. The Executive Director may delegate to other officials of WFP such authority as the Executive Director considers necessary for the effective carrying out of the responsibilities of the Executive Director.

General Rule VII.4: Technical services

WFP will, consistent with General Regulation VII.7, use FAO's global information and early warning systems and technical project services.

Article VIII: Legal status and capacity

1. WFP is an autonomous joint subsidiary programme of the United Nations and FAO.
2. WFP shall, drawing on the legal personality of the United Nations and FAO, have legal capacity:
 - (a) to contract;
 - (b) to acquire and dispose of movable and immovable property;
 - (c) to be party to judicial proceedings.
3. Any liability arising from the exercise of the legal capacity referred to above shall be met by WFP from its own funds and shall not constitute a liability on other funds of the United Nations or FAO.

Article IX: Eligibility for assistance

All States Members of the United Nations or Members or Associate Members of any specialized agency or of the IAEA shall be eligible to submit requests for consideration by WFP. WFP may also provide emergency food aid and associated non-food items and logistics support at the request of the Secretary-General. WFP assistance in such exceptional cases shall be fully coordinated with the United Nations system and efforts of governments, intergovernmental and non-governmental organizations in the areas concerned.

General Rule IX.1: Eligibility for assistance

WFP shall establish its annual programming of development resources in accordance with the criteria for receiving assistance, and the objectives, priorities and resource allocation decision set out in WFP's Mission Statement.

Article X: Requests for assistance

1. Governments desiring assistance from WFP may request:
 - (a) food aid programmes and projects to support economic and social development;
 - (b) food assistance to meet emergency needs;
 - (c) food assistance to meet protracted relief needs;
 - (d) technical assistance to help establish or improve their own food assistance programmes.
2. Bilateral donors, United Nations agencies and non-governmental organizations may request WFP services for operations which are consistent with the purposes of WFP and which complement WFP's operations.

General Rule X.1: Local assistance in programme preparation

In preparing requests for assistance under Article X of the General Regulations, governments desiring assistance from WFP should draw to the extent possible and necessary, on national and other locally available expertise, including that of the United Nations, FAO, WFP and other United Nations organizations. Requests shall normally be presented through the WFP Representatives, who shall keep the United Nations Resident Coordinators and, as appropriate, the representatives of other United Nations agencies fully informed.

3. Requests for assistance to country programmes or development projects shall indicate that they have a clear relationship with the recipient country's development plans and priorities and include, as appropriate, a significant input of the recipient government's resources. WFP should also be assured that all efforts will be made, as feasible and appropriate, to have the objectives of the programmes and projects pursued once the operations of WFP have been phased out.
 4. Requests for assistance or services shall be presented in the form indicated by the Executive Director and in accordance with general rules made pursuant to these General Regulations.
 5. In examining such requests and in formulating proposals thereon the Executive Director shall consult closely with the United Nations, FAO and other relevant agencies.
 6. Decisions on requests shall be made in accordance with the powers and functions of the Board, including any delegation of authority made by the Board to the Executive Director. Decisions on requests for assistance to meet emergency needs which exceed the level of authority delegated to the Executive Director shall be made jointly by the Executive Director and the Director-General.
- General Rule X.2:
Development of programmes**

 - (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.
 - (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.
 - (c) All programmes shall:
 - (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
 - (ii) contain a country portfolio budget that encompasses all programme costs of the country or countries, organized in the following cost categories:
 1. transfer costs, which correspond to the monetary value of the item, cash, or service provided, as well as the related delivery costs;

2. implementation costs, which correspond to expenditures that are directly linked to specific activities within the programme, other than transfer costs;
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
4. indirect support costs, which are costs that cannot be directly linked to the execution of the programme.

General Rule X.3: Provision of information by recipient countries

Recipient countries should, as far as feasible, provide the Executive Director with any relevant information on other aid programmes that would assist WFP in coordinating its activities with such other programmes. When this is not possible, the donor countries or organizations may supply the relevant information.

General Rule X.4: Additional external technical or financial assistance

The recipient country shall be responsible for obtaining and arranging any additional external technical or financial assistance as may be available from multilateral and other sources. Before accepting a programme or project which requires such additional assistance to make them feasible, the Executive Director shall obtain assurance that such assistance is available.

General Rule X.5: Requests for assistance

Requests for assistance under Articles IX and X of the General Regulations should contain the basic information relating thereto.

General Rule X.6: Appraisal of requests

The Executive Director shall, upon receipt of requests, proceed to appraise them, and in doing so, seek to maximize the use of local and regional expertise and consult with and seek advice and cooperation from the United Nations, FAO and, as appropriate, other United Nations agencies and operating programmes, bilateral assistance programmes, and other relevant organizations according to their respective fields of competence.

General Rule X.7: Approval of programmes

- (a) The Executive Director shall submit programmes to the Board for approval, or approve programmes as permitted by the delegations of authority set forth in the Appendix to these General Rules.
- (b) Requests for emergency assistance shall be approved in accordance with Article X.6 of the General Regulations.
- (c) The Executive Director shall be responsible for the execution of programmes after their approval.

General Rule X.8: Availability of resources

The Executive Director shall ensure that development activities submitted to the Board for approval, and development activities approved under the Executive Director's delegated authority, can be implemented within estimated available resources. Resource availability shall take into account pledges and contributions expected for the current calendar year, as well as resources which can reasonably be expected to be contributed during the development activity's execution period, including resources which could be made available by the recipient government itself or by bilateral donors.

Article XI: Assistance agreements

1. Upon approval by the Board or by the Executive Director on its behalf, of a request for a food aid programme or project, or for technical assistance to help a government establish or improve its own food assistance programme, an agreement shall be prepared by the Executive Director in consultation with the government concerned. All such agreements shall indicate the terms and conditions on which the proposed activities are to be carried out and the responsibilities of the government of the recipient country.

**General Rule XI.1:
Matters to be included in
assistance agreements**

In addition to other terms and conditions upon which the proposed activities are to be carried out in connection with an approved programme, the agreements shall indicate assistance to be provided by other agencies or institutions, the terms of delivery of commodities, the obligations of the government with respect to the utilization of the commodities supplied, including the use and control of any local currencies generated from their sale, and with respect to the arrangements made for their storage, internal transportation and distribution; the responsibility of the government for all expenses incurred from the point of delivery, including the cost of import duties, taxes, levies, dues and wharfage; and such other relevant terms and conditions as may be mutually agreed upon as necessary for the execution and subsequent

2. Upon approval of a request for emergency or protracted relief food aid, an agreement, which may be in the form of an exchange of letters, may be concluded forthwith between the Executive Director and the government of the recipient country and/or intergovernmental or non-governmental bodies concerned.
3. Upon approval of a request for services to bilateral donors, United Nations agencies and non-governmental organizations, the Executive Director may enter into an agreement with the government, or intergovernmental and/or non-governmental body concerned, specifying the services to be provided and the terms and conditions on which the proposed services are to be carried out.
4. Assistance agreements shall be signed by the Executive Director, or the Executive Director's representative, on behalf of WFP.

evaluation of the programme. Such agreements shall safeguard WFP's right to monitor all phases of programmes from the receipt of commodities in the country to final utilization; provide for audits as necessary; and allow WFP to suspend or withdraw assistance in case of serious non-compliance. They shall also provide for the collection of data on the food distribution and its effects on the improvement of the nutritional status of the beneficiaries and the economic and social development of the country on a longer-term basis; for the maintenance of complete records, including transport and storage documents, concerning the utilization of assistance from WFP; and for the communication of such records to WFP upon request.

General Rule XI.2: Duration of agreements

Agreements may provide for programmes or projects under which assistance from WFP would be available for a maximum period of five years, provided that such agreements also carry the qualification that their full execution is conditional upon resources becoming available.

Article XII: Implementation

1. The primary responsibility for the execution of programmes, projects and activities shall rest with the recipient country, in accordance with the provisions of the relevant agreements and general rules made pursuant to these General Regulations. The Executive Director shall, however, be responsible for supervision and assistance in execution, and shall take the necessary measures for this purpose.
2. Commodities shall be delivered, under criteria to be established by the Board, to the recipient country as grants without payment.
3. Costs of unloading and internal transport, and of any necessary technical and administrative supervision, shall be borne by the government of the recipient country. However, this condition may be waived by the Executive Director in whole or in part, under criteria to be established by the Board, when providing food assistance to meet emergency and protracted relief needs and, in the case of least developed countries, food aid programmes and projects.

**General Rule XII.1:
Monitoring of operations by WFP personnel**

As agreements are carried into effect, recipient governments shall give full cooperation to enable authorized personnel of WFP to monitor operations, to ascertain their effects, and to carry out evaluations and other missions to assess the results and impact of the programmes and projects. Any final report that shall be submitted to the Board should be shared with the recipient countries concerned for their comments prior to submission.

**General Rule XII.2:
Recipient government reporting**

The recipient government shall report as may be provided for in the agreement between the Executive Director and the government on the progress of distribution of WFP commodities and implementation of projects and programmes.

**General Rule XII.3:
Borrowing of commodities**

To assure a prompt response to requests for emergency assistance, the Executive Director may, as appropriate, borrow commodities from other programmes or projects assisted by WFP in the country or in neighbouring countries, or from other sources such as cooperating non-governmental programmes. The Executive Director shall ensure that borrowed commodities are promptly replaced.

4. In the assessment of prospective economic and social development programmes and projects and in their execution, when approved, adequate consideration shall be given to safeguarding exporters, international trade and producers and safeguarding local food production and commercial markets in recipient countries. The Executive Director shall comply with such general rules as shall be established by the Board for these purposes. Such general rules shall ensure early consultation with countries likely to be affected, drawing on FAO's Principles of Surplus Disposal and shall also ensure that the Consultative Sub-Committee on Surplus Disposal of the FAO Committee on Commodity Problems is informed and its views taken into account.

**General Rule XII.4:
Responsibility for optimum use of resources**

The Executive Director shall be responsible for making the optimum use of available resources in commodities, cash and acceptable services. To this end the Executive Director may use unrestricted cash resources to purchase commodities, to the maximum extent possible from developing countries, and shall report such purchases to the Board.

**General Rule XII.5:
Safeguarding commercial markets**

- (a) At an early stage in the preparation of a programme or project which may interfere with or disrupt commercial markets or normal and developing trade, the Executive Director shall consult with the countries likely to be affected;
- (b) The Executive Director shall also inform the Chairman of the Consultative Sub-Committee on Surplus Disposal of the FAO Committee on Commodity Problems of such preparation;
- (c) If questions concerning any proposed programme or project are raised before the Consultative Sub-Committee, its views should be promptly reported to the Executive Director, who shall take them into account before proceeding with the programme or project;
- (d) To facilitate the consideration of policies within the field of surplus disposal, the Executive Director shall make available to the Consultative Sub-Committee documents relevant to these subjects prepared by WFP.

**General Rule XII.6:
Safeguarding exporters, international trade, and producers in recipient countries**

In the assessment of prospective economic and social development programmes and projects, and in their implementation and subsequent evaluation, full consideration shall be given to the prospective and actual effects of the programme or project upon local food production, including possible ways and means of increasing such production, and upon the markets for agricultural products produced in the country.

Article XIII: Contributions

1. All contributions to WFP shall be on a voluntary basis.
Contributions may be donated by governments, intergovernmental bodies, other public and appropriate non-governmental, including private, sources.
2. Donors may contribute appropriate commodities, cash and acceptable services in accordance with the general rules made pursuant to these General Regulations. Except as otherwise provided in such general rules in respect of developing countries, countries with economies in transition and other non-traditional donors, or in respect of other exceptional situations, each donor shall provide cash contributions sufficient to cover the full operational and support costs of its contributions.
3. Commodity pledges may be made either in monetary terms or in terms of fixed physical quantities of specified commodities.

General Rule XIII.1: Contributions

Contributions may be:

- (a) pledged at conferences convened jointly by the Secretary-General and the Director-General and shall aim at such target and for such pledging periods as may from time to time be set by the Board;
- (b) announced during periodic resource consultations;
- (c) committed on an *ad hoc* basis by governments and bilateral institutions;
- (d) made in response to appeals;
- (e) through other fund-raising activities, including in the private sector; and
- (f) made in any other manner as may be determined by the General Assembly of the United Nations and the FAO Conference.

General Rule XIII.2: Specification of contributions

Contributions for the purposes of WFP as set out in Article II of the General Regulations may be made without restriction as to use or for specifically identified programmes or activities.

General Rule XIII.3:

Availability of International Emergency Food Reserve (IEFR) resources for emergency food aid

Countries participating in IEFR should indicate to WFP availabilities of primarily food grains or of cash contributions which might be called upon for emergency food aid purposes, in accordance with United Nations General Assembly resolution 3362 (S-VII). Developing countries not in a position to make contributions in cash or in kind to the IEFR should, where possible, indicate their willingness to make interest-free loans of cash or commodities to be used by WFP.

General Rule XIII.4:

Contributions

In accordance with Article XIII.2 of the General Regulations, the following shall apply to contributions to WFP:

- (a) Unless otherwise regulated in these General Rules, all donors shall provide contributions on a “full cost recovery” basis, that ensures recovery by WFP of all of the costs of the activities financed by the contribution, employing the following cost categories, as defined at General Rule X.2, and calculation criteria:
 - (i) transfer and implementation costs, which shall be calculated based on estimated cost;
 - (ii) direct support costs, which shall be calculated based on country or countries-specific percentages of the transfer and implementation costs; and
 - (iii) indirect support costs, which shall be calculated based on percentages, determined by the Board, of transfer and implementation costs, and direct support costs.
- (b) Donors providing cash contributions which are not designated in any way or are designated to the Immediate Response Account (IRA) or the Operational Reserve, or contributions to Programme Support and Administrative (PSA) and related activities shall not be required to provide additional cash or services to meet full cost recovery in respect of their contributions, provided that such contributions do not result in any additional reporting burden to the Programme.
- (c) Governments of developing countries, countries with economies in transition, and other non-traditional donors as determined by the Board, may make contributions that do not achieve full cost recovery, provided that:
 - (i) the full operational and support costs are covered through contributions by another donor or donors, through the monetization of part of the contribution and/or through resort to the WFP Fund;

- (ii) such contributions are in the interests of the Programme and do not result in any disproportionate administrative or reporting burden to the Programme; and
 - (iii) the Executive Director considers that accepting the contribution is in the interests of the beneficiaries of the Programme.
- (d) Exceptionally, the Executive Director may reduce or waive indirect support costs and, where applicable, direct support costs in respect of contributions as shall be determined by the Board, where the Executive Director determines that such reduction or waiver is in the best interests of the beneficiaries of the Programme, provided that:
 - (i) such contributions do not result in any additional administrative or reporting burden on the Programme; and
 - (ii) in the case of a waiver, the costs otherwise applicable have been determined by the Executive Director to be insignificant.
- (e) The Board shall set the indirect support cost rate applicable to contributions from:
 - (i) governments of developing countries and countries with economies in transition, as determined by the Board;
 - (ii) governments for contributions to programmes in their own countries; and
 - (iii) international financial institutions under such conditions as shall be determined by the Board.
- (f) Contributions made under paragraphs (c) and (e) above and reductions or waivers granted under paragraph (d), above shall be reported to the Executive Board at its Annual Session.

General Rule XIII.5:
Consultations on commodities and services

Appropriate commodities and acceptable services shall be determined from time to time by discussions between recipients and the Executive Director on the basis of such criteria as may be approved by the Board and in the light of operational needs taking into account the need to avoid unsustainable changes in consumption patterns in the recipient countries. Their availability shall be determined by discussions between contributors and the Executive Director.

General Rule XIII.6:

Valuation of commodity pledges and services

In respect of commodity contributions, in whole or in part, these shall be recorded at the time when the commodity contributions are confirmed to WFP at fair value. Indicators of fair value include *inter alia* world market prices, the Food Assistance Convention (FAC) price and the donor's invoice price. Contributions of acceptable non-food items and services shall be valued at fair value either based on world market prices or, where the service is of a local character, at the price contracted for by the Executive Director. Contributions in personnel services shall be valued at WFP's standard cost when these reflect fair value.

General Rule XIII.7:

Period for availability of pledges

Pledged contributions of commodities and services shall be held available for commitment for the purposes of WFP until the end of the pledging period. Should unforeseen circumstances, such as domestic crop failure, arise, a contributor may, in consultation with the Executive Director, defer delivery of any part of the commodities pledged, or substitute other appropriate commodities therefore, provided that the commodities concerned have not yet been committed by WFP to recipient countries. After appropriate notice has been given, cash in convertible currencies of equal value to the portion of the commodity pledge withdrawn may be substituted therefor. The Executive Director shall keep contributors informed of contemplated and final commitments of commodities and services pledged by them. Pledged commodities which have been committed shall be held in the country of the contributor until called for by the Executive Director, and then delivered at the cost of the contributor, at export ports free on board or at the border of the country of the contributor. Any committed commodities remaining undelivered by the end of the period for which they have been pledged shall remain available for delivery for such extended period as may be agreed upon in consultation between the Executive Director and the contributor. Committed services shall be treated in the same manner.

General Rule XIII.8:

Substitution of cash for services

In agreement with the Executive Director, cash in convertible currencies may be substituted for pledged services which have not been committed by WFP.

General Rule XIII.9:

Currency of cash contributions

Cash contributions to WFP shall be made in convertible currencies. In exceptional circumstances, however, developing countries may, with the agreement of the Executive Director, make cash contributions in non-convertible currencies.

General Rule XIII.10:

Time limits for provision of cash-only pledges at pledging conferences

The annual instalment of cash-only pledges shall be paid for each year of the pledging period to which it relates within 60 days after the beginning of the country's fiscal year. Countries which for domestic, legal and budgetary reasons are not in a position to meet this time limit may announce at the Pledging Conference the times at which they intend to make their cash contributions available to WFP.

General Rule XIII.11:

Time limits for provision of other cash-only contributions

Cash pledges announced during the periodic resource consultations or on an ad hoc basis or in response to appeals shall be paid not later than 60 days after the announcement. Countries which for domestic, legal and budgetary reasons are not in a position to meet this time limit may announce the times at which they intend to make their cash contributions available to WFP.

Article XIV: Financial arrangements

1. All contributions to WFP mentioned in Article XIII of these General Regulations shall be credited to the World Food Programme Fund (hereinafter referred to as "the WFP Fund"), from which the cost of administration and operation of WFP shall be met. The WFP Fund, and any sub-funds or accounts that may be established, shall be administered in accordance with the Financial Regulations of WFP.
2. The Board shall exercise full intergovernmental supervision and scrutiny of all aspects of the WFP Fund.
3. The Executive Director shall have complete responsibility and shall be accountable to the Board for the operation and administration of the WFP Fund.
4. In all matters relating to the financial administration of WFP, the Board shall draw on the advice of the United Nations Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the Finance Committee of FAO.

5. The Board shall, after receiving advice from the ACABQ and the FAO Finance Committee, establish Financial Regulations to govern the management of the WFP Fund.
6. The Executive Director will submit the following to the Executive Board for approval:
 - (a) the annual WFP budget, and supplementary WFP budgets whenever appropriate prepared in exceptional circumstances;
 - (b) annual financial statements of WFP, together with the report of the External Auditor;
 - (c) other financial reports.

These will also be submitted to the FAO Finance Committee and the ACABQ for their review and comments. The reports of these bodies will be submitted to the Board.

Article XV: Amendments to the General Regulations

1. Amendments to these General Regulations shall be approved by the General Assembly of the United Nations and the FAO Conference.
2. The Board may recommend amendments to these General Regulations through the Economic and Social Council and the Council of FAO.

General Rule XV.1: Amendments to the General Rules

Amendments to these General Rules shall be approved by the Board and submitted for information to the Economic and Social Council and the Council of FAO.

Appendix A to the General Regulations

Lists of States Members of the United Nations or Member Nations of FAO for the purpose of elections for the WFP Executive Board¹

1. DEVELOPING COUNTRIES:

LIST A

Algeria	Eswatini	Nigeria
Angola	Ethiopia	Rwanda
Benin	Gabon	Sao Tome and Principe
Botswana	Gambia	Senegal
Burkina Faso	Ghana	Seychelles
Burundi	Guinea	Sierra Leone
Cabo Verde	Guinea-Bissau	Somalia
Cameroon	Kenya	South Africa
Central African Republic	Lesotho	South Sudan
Chad	Liberia	Sudan
Comoros	Libya	Togo
Congo	Madagascar	Tunisia
Côte d'Ivoire	Malawi	Uganda
Democratic Republic of the Congo	Mali	United Republic of Tanzania
Djibouti	Mauritania	Zambia
Egypt	Mauritius	Zimbabwe
Equatorial Guinea	Morocco	
Eritrea	Mozambique	
	Namibia	
	Niger	

LIST B

Group I

Afghanistan	Kuwait	Syrian Arab Republic
Bahrain	Kyrgyzstan	Tajikistan
Iran (Islamic Republic of)	Lebanon	Turkmenistan
Iraq	Oman	United Arab Emirates
Jordan	Qatar	Uzbekistan
Kazakhstan	Saudi Arabia	Yemen

¹ In the event of a change in the membership of the United Nations or the Food and Agriculture Organization of the United Nations (FAO), the appropriate change will be made by the Secretariats of the United Nations and FAO, respectively, after the necessary consultations with Member States.

Group II

Bangladesh
Bhutan
Brunei Darussalam
Cambodia
China
Cook Islands
Democratic People's
Republic of Korea
Fiji
India
Indonesia
Kiribati
Lao People's
Democratic Republic

Malaysia
Maldives
Marshall Islands
Micronesia (Federated
States of)
Mongolia
Myanmar
Nauru
Nepal
Niue
Pakistan
Palau
Papua New Guinea
Philippines

Republic of Korea
Samoa
Singapore
Solomon Islands
Sri Lanka
Thailand
Timor-Leste
Tonga
Tuvalu
Vanuatu
Viet Nam

LIST C

Antigua and Barbuda
Argentina
Bahamas
Barbados
Belize
Bolivia (Plurinational
State of)
Brazil
Chile
Colombia
Costa Rica
Cuba

Dominica
Dominican Republic
Ecuador
El Salvador
Grenada
Guatemala
Guyana
Haiti
Honduras
Jamaica
Mexico
Nicaragua

Panama
Paraguay
Peru
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the
Grenadines
Suriname
Trinidad and Tobago
Uruguay
Venezuela (Bolivarian
Republic of)

2. ECONOMICALLY DEVELOPED COUNTRIES:

LIST D

Andorra	Iceland	Norway
Australia	Ireland	Portugal
Austria	Israel	San Marino
Belgium	Italy	Spain
Canada	Japan	Sweden
Cyprus	Liechtenstein	Switzerland
Denmark	Luxembourg	Türkiye
Finland	Malta	United Kingdom of
France	Monaco	Great Britain and
Germany	Netherlands	Northern Ireland
Greece	New Zealand	United States of
		America

LIST E

Albania	Georgia	Serbia
Armenia	Hungary	Slovakia
Azerbaijan	Latvia	Slovenia
Belarus	Lithuania	Ukraine
Bosnia and Herzegovina	Montenegro	
Bulgaria	North Macedonia	
Croatia	Poland	
Czechia	Republic of Moldova	
Estonia	Romania	
	Russian Federation	

Appendix B to the General Regulations

The Members of the Executive Board shall be elected for a term of three years from among the States included in the lists set out in Appendix A of the General Regulations, in accordance with the following distribution of seats,¹ it being understood that this allocation of seats creates no precedent for the composition of other United Nations bodies of limited membership:

- (a) Eight members from the States included in list A, four members to be elected by the Economic and Social Council and four by the Council of the Food and Agriculture Organization of the United Nations;
- (b) Seven members from the States included in list B, four members to be elected by the Economic and Social Council and three by the Council of the Food and Agriculture Organization of the United Nations;
- (c) Five members from the States included in list C, two members to be elected by the Economic and Social Council and three by the Council of the Food and Agriculture Organization of the United Nations;
- (d) Twelve members from the States included in list D, six members to be elected by the Economic and Social Council and six by the Council of the Food and Agriculture Organization of the United Nations;
- (e) Three members from the States included in list E, two members to be elected by the Economic and Social Council and one by the Council of the Food and Agriculture Organization of the United Nations;
- (f) One additional member rotating among the States included in lists A, B, and C to be elected by the Council of the Food and Agriculture Organization of the United Nations; the pattern of rotation shall be as follows:
 - (i) A State from list A to be elected to occupy the additional seat every other term, starting from 1 January 2012;
 - (ii) A State from list B to be elected to occupy the additional seat every fourth term, starting from 1 January 2015;
 - (iii) A State from list C to be elected to occupy the additional seat every fourth term, starting from 1 January 2021.

The rotating seat will henceforth rotate on a permanent basis among the States included in lists A, B and C as described in the paragraph (f) above, without the need for a further review, unless such review is requested by a majority of the Board members and, in any event, not before the completion of one full rotation scheme of four terms.

¹ The General Assembly and the FAO Conference (in resolutions 65/266 of 7 March 2011 and 7/2011 of 2 July 2011) approved the present distribution of seats with effect from 1 January 2012.

Appendix to the General Rules
Delegation of Authority to the Executive Director

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:

- (a) Initial approval:
 - (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; and
 - (ii) 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.
- (b) Approval of modifications
 - (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.
 - (ii) 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.
 - (iii) 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 paragraph (b) (ii) above has been met, offset an increase in the budget of the plan.
 - (iv) Revision of non-emergency components of a T-ICSP.
 - (v) Revision of a CSP, ICSP or strategic outcome funded entirely by the host country.
 - (vi) 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.
 - (vii) Revisions related to service provision activities.

FINANCIAL REGULATIONS

FINANCIAL REGULATIONS

I.	Definitions	37
II.	Applicability	41
III.	Accountability	41
IV.	Resources	41
V.	Trust funds and special accounts.....	43
VI.	Approvals of programmes	43
VII.	Strategic Plan	43
VIII.	Programmes.....	43
IX.	The Management Plan.....	44
X.	The WFP Fund	45
XI.	Management of financial resources.....	47
XII.	Internal control	47
XIII.	Financial statements	48
XIV.	External audit	48
	Annex to the Financial Regulations	50

I: Definitions

Financial Regulation 1.1: For the purposes of these Regulations, and the rules promulgated thereto, the following definitions shall apply:

ACABQ shall mean the United Nations Advisory Committee on Administrative and Budgetary Questions.

Account shall mean a formal record of an asset, liability, revenue or expense for which the effects of transactions are indicated in terms of money or other unit of measurement.

Allotment shall mean a financial authorization issued by the Executive Director to an official to incur obligations for specific purposes within approved budgets, within specified limits and during a specified time.

Appropriation shall mean the amount approved by the Board for specified purposes in the Programme Support and Administrative budget for a financial period, against which obligations up to the amount approved may be incurred for those purposes.

Appropriation line shall mean the largest subdivision of the programme support and administrative budget within which the Executive Director is authorized to make transfers without prior approval of the Board.

Assistance agreement shall mean a document, however designated, executed in accordance with the provisions of Article XI of the General Regulations.

Bilateral contribution shall mean a contribution directed by the donor to be used to support an activity not initiated by WFP.

Board shall mean the Executive Board of WFP and its predecessors.

Broad-based appeal shall mean an appeal made by WFP or by WFP jointly with other programmes, funds or agencies for a regional project or for a number of separate programmes, projects, or activities.

Contribution shall mean a donation of appropriate commodities, non-food items, acceptable services or cash made in accordance with procedures set out in these Regulations. A contribution may be multilateral, directed multilateral or bilateral.

Country portfolio budget shall mean the budget of a programme.

Directed multilateral contribution shall mean a contribution, other than a response to an appeal made by WFP for a specific emergency operation, which a donor requests WFP to direct to a specific activity or activities initiated by WFP or to a specific programme or programmes.

Direct support cost shall mean a cost which corresponds 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.

Executive Director shall mean the Executive Director of the World Food Programme, or the official to whom the Executive Director has delegated authority and responsibility for the matter in question.

Ex gratia payment shall mean a payment made when there is no legal liability, but the moral obligation is such as to make payment desirable.

FAO shall mean the Food and Agriculture Organization of the United Nations.

Finance Committee shall mean the Finance Committee of FAO.

Financial period shall mean one calendar year starting on 1 January.

Financial Rules shall mean the rules established under

Financial Regulation 2.2.

Financial Statements shall mean formal presentation of financial information showing the income and expenditure for a given period and assets and liabilities at the end of that period, including notes, which form an integral part thereof.

Full cost recovery shall mean the recovery of all of the costs of the activities financed by a contribution or service provision payment.

Fund shall mean an accounting entity with a self-balancing set of accounts recording cash and other financial and non-financial resources, together with related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

General Fund shall mean the accounting entity established for recording, under separate accounts, indirect support cost recoveries, miscellaneous income, operational reserve and contributions received which are not designated to a specific programme category fund, trust fund, or special account.

General Regulations shall mean the General Regulations of the World Food Programme, as approved by the General Assembly of the United Nations and the Conference of FAO.

General Rules shall mean the General Rules of the World Food Programme, as approved by its Executive Board.

IEFR shall mean the International Emergency Food Reserve.

Implementation cost shall mean a cost which corresponds to expenditures that are directly linked to specific activities within the programme, other than transfer costs.

Indirect support cost shall mean a cost which cannot be directly linked to the execution of a programme or activity.

IRA shall mean the Immediate Response Account of the IEFR.

Management Plan shall mean the three-year comprehensive plan of work approved each year on a rolling basis by the Board, inclusive of planned outcomes and indicators of achievement, together with the annual WFP Budget.

Multilateral contribution shall mean a contribution, for which WFP determines the programme or WFP activities in which the contribution will be used and how it will be used, or a contribution made in response to a broad-based appeal for which WFP determines, within the scope of the broad-based appeal, the programme or WFP activities in which the contribution will be used and how it will be used, and for which the donor will accept reports submitted to the Board as sufficient to meet the requirements of the donor.

Obligation shall mean a written commitment of monies resulting in a liability against an allotment.

Operational costs shall mean transfer costs and implementation costs of a programme.

Operational reserve shall mean monies maintained as an account within the General Fund to be used to ensure continuity of operations in the event of a temporary shortfall of resources.

Programme shall mean a programme approved in accordance with Article VI.2(c) of the General Regulations.

Programme category shall mean a classification of WFP activities as established in accordance with the General Rules.

Programme category fund shall mean an accounting entity established by the Board for the purposes of accounting for contributions, income and expenditures for each programme category.

Programme support and administrative budget shall mean the portion of the WFP Budget that pertains to providing indirect support to WFP's activities.

Project shall mean a separately identified undertaking within a programme category.

Service provision shall mean the provision of services consistent with the purposes, policies and activities of WFP to a party in exchange for payment.

Special account shall mean an account established by the Executive Director for a special contribution, or for monies earmarked for specific activities, the balance of which may be brought forward to the succeeding financial period.

Support costs shall mean the indirect support costs and direct support costs of a programme.

Transfer cost shall mean a cost which corresponds to the monetary value of the item, cash, or service provided, as well as the related delivery costs.

Trust fund shall mean an identifiable subdivision of the WFP Fund, established by the Executive Director in order to account for a special contribution, the purpose, scope and reporting procedures of which have been agreed with the donor.

WFP Budget shall mean the annual budget component of the Management Plan approved each year by the Board indicating estimated resources and expenditures for programmes and activities and shall include a Programme Support and Administrative budget.

WFP Fund shall mean the World Food Programme fund established in accordance with General Regulation XIV.1, comprised of the General Fund, the programme category funds, trust funds and special accounts.

II: Applicability

Financial Regulation 2.1: These Financial Regulations, adopted pursuant to General Regulation XIV.5, shall govern the financial management of the WFP Fund. The Board may, in exceptional circumstances, grant exemptions from these Financial Regulations.

Financial Regulation 2.2: The Executive Director shall establish Financial Rules, consistent with the General Regulations and these Financial Regulations, to ensure effective financial administration and the exercise of economy. The Executive Director shall circulate the Financial Rules for information to the Board, the ACABQ and the Finance Committee.

III: Accountability

Financial Regulation 3.1: The Executive Director shall be fully responsible and accountable to the Board for the financial management of the activities of WFP.

IV: Resources

Financial Regulation 4.1: The resources of WFP shall consist of:

- (a) contributions made pursuant to Article XIII of the General Regulations;
- (b) miscellaneous income, including interest on investments;
- (c) contributions received in trust as set forth in Financial Regulation V; and
- (d) payments received for service provision in accordance with Financial Regulation 4.8.

Financial Regulation 4.2: Contributions to support the purposes of WFP shall be recorded under the following funds and accounts:

- (a) programme category funds;
- (b) the General Fund;
- (c) trust funds; or
- (d) special accounts.

Financial Regulation 4.3: The Board shall establish a target level for the IRA for each financial period. The target level should be maintained by annual replenishment contributions from donors and, when possible, by repayment of advances made for eligible operations or activities.

Financial Regulation 4.4: Each donor shall be responsible for all costs of its commodity and non-food contributions up to and including delivery free on board at the export port or, where appropriate, free on rail at a recognized exit point of the country concerned.

Financial Regulation 4.5: Except as otherwise specified in paragraph 4 of General Rule XIII, each donor contributing commodities or non-food items shall be responsible for related transportation costs as well as all associated operational and support costs. The donor shall also be responsible for the costs of unloading and internal transport and any necessary technical and administrative supervision, and all associated operational and support costs, where the responsibility of the government of the recipient country for these costs is waived by the Executive Director in accordance with General Regulation XII.3.

Financial Regulation 4.6: The Executive Director, under guidelines established by the Board and in consultation with the donor and the recipient country, may approve the sale of commodities for cash if in the Executive Director's opinion such cash will contribute more effectively to the objectives of the programmes, projects or activities in question. The responsibility of managing the generated financial resources will rest with the holder of the title of commodities at the time of sale. The Executive Director shall retain in all circumstances responsibility for monitoring the management of resources so generated through audit requirements or other measures. When the Executive Director determines that it is in the best interest of the programme, project or activity for WFP to manage the generated financial resources belonging to the recipient government, WFP will enter into an arrangement with the government with regard to the management of such funds. The delineation of the respective responsibilities of WFP, the donor, and the recipient government in the management of such funds shall be in accordance with the guidelines established by the Board.

Financial Regulation 4.7: Governments of recipient countries are expected to contribute a substantial portion of the costs of WFP country offices, in kind and in cash. The extent of this contribution shall be set out in an agreement between WFP and the government concerned. On the recommendation of the Executive Director, the Board may exempt specific countries from this Regulation.

Financial Regulation 4.8: The Executive Director may approve service provision activities. These activities shall be provided on a full cost recovery basis, as determined by the Executive Director.

V: Trust funds and special accounts

Financial Regulation 5.1: Trust funds and special accounts to fund the expenses of activities directly overseen at headquarters or regional bureaux may be established by the Executive Director, provided that they are consistent with the purposes and policies of WFP. The Executive Director shall report all such trust funds or special accounts to the Board.

Financial Regulation 5.2: The purpose and limits of each trust fund and special account shall be clearly defined and their funding shall be provided on a full cost recovery basis, as determined by the Executive Director.

VI: Approvals of programmes

Financial Regulation 6.1: To provide for continuity in the programming and implementation of WFP assistance to programmes and projects, approvals for the purposes of the proposed utilization of resources and of the entering into commitments in respect of activities shall remain valid for the duration of each programme.

VII: Strategic Plan

Financial Regulation 7.1: The Executive Director shall forward the Strategic Plan to the ACABQ and the Finance Committee for their review and shall thereafter submit to the Board their comments and recommendations.

VIII: Programmes

Financial Regulation 8.1: Approval of a programme shall normally constitute authority for the Executive Director to issue allotments, incur obligations and expend resources for the programme in accordance with the country portfolio budget, subject to signature of an assistance agreement. However, the Executive Director may incur obligations and expend resources during programme preparation, if necessary, to fill the

food pipeline for the programme for the first three months, not exceeding one quarter of total funding requirements.

Financial Regulation 8.2: Except as may be specifically agreed with donors, the financial administration of activities financed by special accounts or trust funds shall be governed by these Regulations.

IX: The Management Plan

Financial Regulation 9.1: The Executive Director shall propose a Management Plan, including a WFP budget for the subsequent financial period, and submit it to the ACABQ and the Finance Committee in accordance with the General Regulations of WFP.

Financial Regulation 9.2: The Executive Director shall submit the proposed Management Plan, as well as the reports thereon of the ACABQ and Finance Committee, to the Board at its last regular session of each calendar year. The proposed Management Plan shall be circulated to members of the Board not later than 30 days before the session.

Financial Regulation 9.3: The proposed Management Plan shall include the estimated resources and expenditures for each programme category and shall show proposed appropriations for programme support and administrative services in such separate main appropriation lines as may be decided by the Board.

Financial Regulation 9.4: The proposed Management Plan will include:

- (a) planned outcomes and indicators of achievement;
- (b) comparative tables setting out the proposals for the following financial period, the approved WFP Budget for the current financial period and the approved WFP Budget for the current financial period as modified in the light of actual receipts and expenditures; and
- (c) such statistical data, information, explanatory statements and staffing tables including those with regard to the second and third years of the Management Plan period, as may be requested by the Board or considered appropriate by the Executive Director.

Financial Regulation 9.5: The Board shall consider the proposed Management Plan, and the related reports of the ACABQ and the Finance Committee, and shall approve the Management Plan, including the WFP Budget, prior to the beginning of the financial period covered by the WFP Budget.

Financial Regulation 9.6: The Board's approval of the Management Plan, including the Budget, shall constitute:

- (a) acceptance of the WFP programme of work for the following financial period and an authorization to the Executive Director to proceed with the implementation of the programme of work; and
- (b) an authorization to the Executive Director to allocate funds, issue allotments, incur obligations and make payments for the purposes for which the appropriation was approved, up to the amount so approved.

Financial Regulation 9.7: The Executive Director may make transfers within each of the main appropriation lines of the approved Programme Support and Administrative budget. The Executive Director may also make transfers between appropriation lines up to limits the Board may specifically set.

Financial Regulation 9.8: The Executive Director may propose a revision in the Management Plan, including a supplementary budget, for the financial period in a form and manner consistent with the Management Plan.

Financial Regulation 9.9: Appropriations for Programme Support and Administrative services shall remain available for twelve months following the end of the financial period to which they relate, to the extent they are required to discharge any outstanding legal obligations. At the end of that twelve-month period, the remaining balance of any appropriation shall revert to the General Fund. Any unliquidated obligations shall at that time be cancelled or, where the obligations remain a valid charge, transferred to an obligation against current appropriations.

X: The WFP Fund

Financial Regulation 10.1: The WFP Fund shall be subdivided into a General Fund, programme category funds, trust funds, and such other funds as the Board may establish from time to time. The Executive Director shall establish such accounts within the WFP Fund as are necessary to implement these Regulations.

Financial Regulation 10.2: All resources received by WFP shall be credited to the relevant programme category fund, trust fund, General Fund or special account and all expenditures shall be charged to the relevant fund.

Financial Regulation 10.3: All contributions will be classified as multilateral, directed multilateral, or bilateral. The Executive Director may accept bilateral contributions only if they are for activities consistent with the objectives and policies of WFP's mission statement. The Executive Director may receive payment for service provision activities in accordance with Financial Regulation 4.8. The Executive Director shall report all resources received to the Board.

Financial Regulation 10.4: In respect of each bilateral contribution accepted under Regulation 10.3 of these Regulations that concerns activities directly overseen at headquarters or a regional bureau, the Executive Director shall establish a trust fund.

Financial Regulation 10.5: Within the General Fund, there shall be maintained an operational reserve at a level to be determined from time to time by the Board, on the recommendation of the Executive Director and after having considered the advice of the ACABQ and the Finance Committee. The purpose of the operational reserve shall be to ensure continuity of operations in the event of a temporary shortfall of resources. The Board shall establish guidelines for the use of the operational reserve.

Financial Regulation 10.6: Drawdowns from the Operational Reserve shall be restored as soon as possible from the contributions made for the purpose for which the drawdown was made. At the end of each financial period, the Executive Director should determine any such forecast or confirmed contributions that are uncollectable and for which expenditure was incurred and request the Board to approve the replenishment of the Operational Reserve from the unearmarked portion of the General Fund. Such requests shall be made at the time of the presentation of the audited annual accounts.

Financial Regulation 10.7: The Board may establish other reserves as required.

Financial Regulation 10.8: The resources of the WFP Fund shall be used exclusively for the operational and support expenses of WFP. Furthermore, resources of the WFP Fund may be used to advance working capital to projects based on forecast contributions up to a ceiling which will be approved and reviewed periodically by the Board.

Financial Regulation 10.9: All income other than contributions received and payment received in return for service provision shall be classified as miscellaneous income, subject to the provisions of Financial Regulation 11.3 below.

XI: Management of financial resources

Financial Regulation 11.1: The Executive Director shall designate the bank or banks in which the monies of the WFP Fund will be kept.

Financial Regulation 11.2: Monies not required immediately may be invested by the Executive Director, bearing in mind the need for safety, liquidity and profitability.

Financial Regulation 11.3: Income from investments shall be credited, where applicable, to the related special account, and in all other cases to the General Fund as miscellaneous income. Unless otherwise specified by the contributor, interest accrued on donor funds administered by WFP through trust funds for bilateral contributions shall be credited to the IRA.

XII: Internal control

Financial Regulation 12.1: The Executive Director shall establish internal controls, including internal audit and investigation, to ensure the effective and efficient use of the resources of WFP and the safeguarding of its assets. Such internal controls shall take into account the best prevailing practices of governmental and commercial management and shall, *inter alia*, ensure:

- (a) that all payments are made on the basis of supporting vouchers or other documents which ensure that the services or goods have been received and that payments have not previously been made;
- (b) the regularity of the receipt, custody and disposal of all resources of WFP;
- (c) the conformity of expenditures and obligations with the appropriations, allotments or other authorizations approved, as the case may be, by the Board, or by the Executive Director.

Financial Regulation 12.2: An obligation, regardless of the source or purpose of the monies, shall be incurred only after the relevant allotment has been made in writing by or under the authority of the Executive Director.

Financial Regulation 12.3: The Executive Director may make such *ex gratia* payments as the Executive Director deems necessary in the interest of WFP. The Executive Director shall report all such payments to the Board with the financial statements.

Financial Regulation 12.4: The Executive Director may, after full investigation, authorize the writing-off of losses of cash, commodities and other assets, provided that a statement of all amounts written off shall be submitted to the External Auditor with the financial statements.

Financial Regulation 12.5: Competitive tenders for commodities, transport, equipment, supplies and other requirements shall be invited by means of formal invitations to bid, advertisements or requests for proposals, except where the Executive Director takes a documented decision that a departure from this Financial Regulation is necessary.

XIII: Financial statements

Financial Regulation 13.1: The Executive Director shall submit to the Board for its approval annual financial statements in respect of the WFP Fund, including its funds and accounts. These financial statements shall be prepared in accordance with the International Public Sector Accounting Standards.

Financial Regulation 13.2: The financial statements shall be presented in United States dollars. Accounting records may also be kept in such other currencies as the Executive Director may deem necessary.

Financial Regulation 13.3: The Executive Director shall certify the financial statements, and submit them not later than 31 March following the end of each financial period, to the External Auditor for examination and opinion.

XIV: External audit

Financial Regulation 14.1: The Board shall appoint an External Auditor to perform the audit of the accounts of WFP. The External Auditor shall be the Auditor-General (or official holding the equivalent title) of a State Member of the United Nations or FAO.

Financial Regulation 14.2: The External Auditor shall be appointed through a competitive selection process for a non-renewable six-year term. Another appointment may be possible after a break of at least one term.

Financial Regulation 14.3: The audit shall be conducted in accordance with Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic

Energy Agency and in accordance with the additional terms of reference set out in the Annex to these Regulations.

Financial Regulation 14.4: The External Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of WFP.

Financial Regulation 14.5: The External Auditor shall be completely independent and solely responsible for the conduct of the audit.

Financial Regulation 14.6: The Board may request the External Auditor to perform specific examinations and issue separate reports thereon.

Financial Regulation 14.7: The Executive Director shall provide the External Auditor with the facilities he or she may require in the performance of the audit and any specific examination requested by the Board.

Financial Regulation 14.8: The External Auditor shall issue a report on the audit of the financial statements and relevant schedules relating to the accounts of the financial period, which shall include such information as the External Auditor deems necessary with regard to the matters referred to in Financial Regulation 14.4 and in the additional terms of reference.

Financial Regulation 14.9: External audits will be conducted exclusively by the External Auditor appointed by the Board, provided that for the purpose of making a local or special examination or of effecting economies of audit cost, the External Auditor may engage the services of any national Auditor-General (or person exercising an equivalent function) or commercial public auditors of known repute or any other person or firm who, in the opinion of the External Auditor, is technically qualified.

ANNEX TO THE FINANCIAL REGULATIONS

ADDITIONAL TERMS OF REFERENCE GOVERNING EXTERNAL AUDIT

1. The External Auditor shall perform such audit of the accounts of WFP, including all trust funds and special accounts, as deemed necessary in order to satisfy himself or herself:
 - (a) that the financial statements are in accordance with the books and records of WFP;
 - (b) that the financial transactions reflected in the statements have been in accordance with the rules and regulations, the budgetary provisions and other applicable directives;
 - (c) that the securities and monies on deposit and on hand have been verified by certificate received direct from WFP's depositories or by actual count of WFP;
 - (d) that the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereon; and
 - (e) that procedures satisfactory to the External Auditor have been applied to the recording of all assets, liabilities, surpluses and deficits.
2. The External Auditor shall be the sole judge as to the acceptance in whole or in part of certifications and representations by the Executive Director and may proceed to such detailed examination and verification as he or she chooses of all financial records including those relating to supplies and equipment.
3. The External Auditor and the External Auditor's staff shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the External Auditor, necessary for the performance of the audit. Information classified as privileged and which the Executive Director (or designated senior official) agrees is required by the External Auditor for the purposes of the audit and information classified confidential shall be made available on application. The External Auditor and his staff shall respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit. The External Auditor may draw the attention of the Board to any denial of information classified as privileged which, in his or her opinion, was required for the purpose of the audit.

4. The External Auditor shall have no power to disallow items in the accounts but shall draw to the attention of the Executive Director for appropriate action any transaction concerning which he or she entertains doubt as to legality or propriety. Audit objections to these or any other transactions arising during the examination of the accounts shall be immediately communicated to the Executive Director.
5. The External Auditor shall express and sign an opinion on the financial statements of the World Food Programme. The opinion shall include the following basic elements:
 - (a) the identification of the financial statements audited;
 - (b) a reference to the responsibility of the entity's management and the responsibility of the auditor;
 - (c) a reference to the audit standards followed;
 - (d) a description of the work performed;
 - (e) an expression of opinion on the financial statements as to whether:
 - (i) the financial statements present fairly the financial position as at the end of the period and the results of the operations for the period;
 - (ii) the financial statements were prepared in accordance with the stated accounting policies; and
 - (iii) the accounting policies were applied on a basis consistent with that of the preceding financial period;
 - (f) an expression of opinion on the compliance of transactions with the financial regulations and legislative authority;
 - (g) the date of the opinion;
 - (h) the External Auditor's name and position; and
 - (i) should it be necessary, a reference to the report of the External Auditor on the financial statements.
6. The report of the External Auditor to the Board on the financial operations of the period should mention:
 - (a) the type and scope of the examination;
 - (b) matters affecting the completeness or accuracy of the accounts, including where appropriate:
 - (i) information necessary to the correct interpretation of the accounts;
 - (ii) any amounts which ought to have been received, but which have not been brought to account;

- (iii) any amounts for which a legal or contingent obligation exists and which have not been recorded or reflected in the financial statements;
 - (iv) expenditures not properly substantiated; and
 - (v) whether proper books of accounts have been kept; where in the presentation of statements there are deviations of material nature from the generally accepted accounting principles applied on a consistent basis, these should be disclosed.
 - (c) other matters which should be brought to the notice of the Board, such as:
 - (i) case of fraud or presumptive fraud;
 - (ii) wasteful or improper expenditure of WFP's money or other assets (notwithstanding that the accounting for the transaction may be correct);
 - (iii) expenditure likely to commit WFP to further outlay on a large scale;
 - (iv) any defect in the general system of detailed regulations governing the control of receipts and disbursements or of supplies and equipment;
 - (v) expenditure not in accordance with the intention of the Board after making allowance for duly authorized transfers within the budget;
 - (vi) expenditure not in conformity with the authority which governs it.
 - (d) the accuracy or otherwise of the supplies and equipment records as determined by stock-taking and examination of the records;
 - (e) in addition, the reports may contain reference to transactions accounted for in a previous financial period concerning which further information has been obtained or transactions in a later financial period concerning which it seems desirable that the Board should have early knowledge.
- 7. The External Auditor may make such observations with respect to his findings resulting from audit and such comments on the Executive Director's financial report as he deems appropriate to the Board or to the Executive Director.

8. Whenever the External Auditor's scope of audit is restricted, or whenever he or she is unable to obtain sufficient evidence, the External Auditor shall refer to the matter in his opinion and report, making clear in the report the reasons for his comments, and the effect on the financial position and the financial transactions as recorded.
9. In no case shall the External Auditor include criticism in his or her report without first affording the Executive Director an adequate opportunity to explain the matter under observation.
10. The External Auditor is not required to mention any matter referred to in the foregoing which, in his opinion, is insignificant in all respects.

RULES OF PROCEDURE
OF THE EXECUTIVE BOARD

**RULES OF PROCEDURE OF THE EXECUTIVE BOARD
OF THE WORLD FOOD PROGRAMME**

Rule I: Sessions of the Board.....	59
Rule II: Representation.....	59
Rule III: Agenda.....	60
Rule IV: Election of the Bureau	61
Rule V: Functions of the Bureau.....	62
Rule VI: Powers of the President.....	62
Rule VII: Executive Director.....	62
Rule VIII: Meetings of the Board.....	63
Rule IX: Decision-making	63
Rule X: Conduct of business.....	67
Rule XI: Financial questions	70
Rule XII: Reports	70
Rule XIII: Working groups and subsidiary bodies	70
Rule XIV: Languages	71
Rule XV: Participation of observers	71
Rule XVI: Suspension of Rules	71
Rule XVII: Amendment of Rules.....	72

Rule I: Sessions of the Board

ANNUAL SESSION

1. The Executive Board shall hold its annual session at such time and for such duration as it may determine.

REGULAR SESSIONS

2. The Executive Board shall, between the annual sessions, hold such regular sessions at such times and for such duration as it considers necessary.

SPECIAL SESSIONS

3. The Board may hold special sessions, in exceptional circumstances:
 - (a) at the written request of at least one third of the members of the Board; or
 - (b) on the call of the Secretary-General of the United Nations and the Director-General of the Food and Agriculture Organization of the United Nations (FAO), with the concurrence of one third of the members of the Board; or
 - (c) on the call of the Executive Director.

LOCATION

4. Sessions of the Board shall be held at the Headquarters of WFP, unless the Board determines otherwise.

NOTIFICATION OF SESSIONS

5. The Executive Director shall notify the members of the Board and observers of the date and place of each session, at least six weeks before the opening of the session.

Rule II: Representation

1. Each member of the Board shall communicate to the Executive Director the name of its representative and, where possible, that of any alternates or advisers, before the beginning of a session.

2. Each member may appoint such alternates and advisers as may be required. When acting in the place of a representative, an alternate or adviser shall have the same rights as a representative.

Rule III: Agenda

PROVISIONAL AGENDA

1. The Board shall, as far as possible, plan its work on an annual basis.
2. 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:
 - (a) the Board at a previous session;
 - (b) any member of the Board;
 - (c) the Executive Director;
 - (d) the United Nations Economic and Social Council;
 - (e) the FAO Council.
3. The provisional agenda shall normally be circulated to all members of the Board at least six weeks in advance of the session.
4. The first item of the provisional agenda shall be the adoption of the agenda.
5. During a session, the Board may, by a two-thirds majority of the members present and voting, amend the agenda by the deletion, addition or modification of any item.

DOCUMENTATION

6. The Executive Director shall submit documentation relating to items on the provisional agenda, in the languages of the Board in accordance with Rule XIV, to the members of the Board and observers representing Members of the United Nations or Members or Associate Members of FAO, normally four weeks before the agenda item is considered at a session. The documentation shall clearly present the issues proposed for decision by the Board.

Rule IV: Election of the Bureau

1. The Board shall, at its first session of each year, elect from among the representatives of its members a President, a Vice-President, and three other members of the Bureau (collectively designated as the Bureau) as well as an alternate.
2. Each member of the Bureau shall be chosen from one of the Lists of States as defined in Appendix A to the General Regulations of WFP. In the election of the President, the Vice President and the other members of the Bureau, consideration shall be given to the equitable geographical rotation of their offices among the Lists of States.
 - 2.1 Each alternate will replace the Bureau member if he/she is temporarily or permanently unavailable. The designated alternate shall have the same rights and responsibilities as the Bureau member he/she is replacing. Alternates may also attend Bureau meetings as non-participating observers at other times.
 - 2.2 Notwithstanding the foregoing, if the President becomes temporarily or permanently absent, unavailable, otherwise unable to fulfil the duties of the position or ceases to represent a member of the Board, the following procedure applies:
 - (a) If the President becomes temporarily unavailable, the Vice-President will take over his functions and responsibilities.
 - (b) If the President becomes permanently unavailable, the procedure for replacement will depend on when this occurs:
 - (i) if it occurs at or before the Annual Session of the Board, the President will be replaced by the alternate referred to in Rule IV.1 until the end of the period of tenure;
 - (ii) if it occurs after the Annual Session of the Board, the Vice-President will take over the functions and responsibilities of the outgoing President until the end of the period of tenure.
3. The President of the Board shall not, except in exceptional cases as decided by the Board, be eligible for re-election. The Vice-President and the other members of the Bureau shall be eligible for re-election.

Rule V: Functions of the Bureau

1. The primary functions of the Bureau shall be to facilitate the effective and efficient functioning of the Board and, in particular:
 - (a) the strategic planning of the work of the Board;
 - (b) the preparation and organization of Board meetings; and
 - (c) the promotion of dialogue.

Rule VI: Powers of the President

1. The President, or in the President's absence the Vice-President, shall preside at the session, and exercise such functions as are attributed to the President by these Rules of Procedure. In the exercise of his or her functions, the President remains under the authority of the Board.
2. The President shall declare the opening and closing of each meeting of the session. The President shall present the issues for decision by the Board, direct the discussions at meetings, and at such meetings ensure observance of these Rules, accord the right to speak, call any speaker to order, put questions, sum up the discussions and announce decisions. The President shall rule on points of order and, subject to these Rules, shall have complete control over the proceedings at any meeting. The President may, in the course of the discussions of an item, propose to the Board the limitation of the time to be allowed to speakers, the number of times each representative may speak on any question, the closure of the list of speakers, the suspension or adjournment of the meeting, or the adjournment or closure of the debate on the item under discussion.
3. The President shall not vote.
4. The Vice-President, acting as President, shall have all the powers and be subject to the same restrictions as the President.

Rule VII: Executive Director

1. The Executive Director, or his or her representative, shall participate in all meetings and deliberations of the Board, without the right to vote.

2. The Executive Director shall be responsible for providing the necessary services to the Board and for all arrangements required for its meetings.

Rule VIII: Meetings of the Board

1. Meetings of the Board shall be held in public, unless otherwise decided by the Board.
2. The Executive Director shall, subject to any decision of the Board, make arrangements for the admission of the public and of representatives of the press and other information agencies.

Rule IX: Decision-making

QUORUM

1. Representatives of a majority of the members of the Board shall constitute a quorum.

DECISIONS BY CONSENSUS

2. In the Board every effort shall be made to arrive at its decisions by consensus of the members. If the President determines that every effort to achieve a consensus on any matter has been exhausted, that matter may be put to a vote by the President acting on his or her own initiative or at the request of a member.

VOTING RIGHTS

3. Each member of the Board shall have one vote.

MAJORITY REQUIRED

4. Decisions of the Board, with the exception of decisions on matters set out in paragraph 5 of this Rule, shall be taken by a majority of the members present and voting.
5. Decisions to amend the adopted agenda of a session of the Board (Rule III.4), to suspend these Rules of Procedure (Rule XVI) or to amend these Rules of Procedure (Rule XVII) shall be taken by a two-thirds majority of the members present and voting.

6. For the purpose of these rules, the phrase “members present and voting” means members casting an affirmative or negative vote and shall not include abstentions or defective ballots.
7. If a vote is equally divided on a matter other than an election, a second vote shall be taken. If the vote is again equally divided, the proposal or motion shall be regarded as rejected.

VOTING BY CORRESPONDENCE

8. Whenever the Executive Director, after consultation with the President, considers that a decision on a particular question should not be postponed until the next session of the Board but does not warrant the calling of an additional session, he or she shall transmit to each member by any rapid means of communication a motion embodying the proposed decision with a request for a vote. Votes shall be cast during such period as the request may prescribe. At the expiration of the established period or any extended period that may be prescribed, the Executive Director shall record the results and notify all members of the Board. If the votes cast do not include those of a majority of the members, the vote shall be considered as without effect.

METHOD OF VOTING

9. Except as provided in paragraphs 8, 10 and 12 of this Rule, the vote shall normally be by show of hands, except that a representative may request a roll-call, which shall then be taken in the English alphabetical order of the names of the members, beginning with the member whose name is drawn by lot by the President. The name of each member shall be called in all roll-calls, and its representative shall reply “yes”, “no” or “abstention”.
10. When the Board votes by electronic means, a vote without recording names shall replace a vote by show of hands and a nominal vote shall replace a roll-call. A representative may request a nominal vote. In the case of a nominal vote, the procedure of calling out the names of the members shall not be applicable unless the Board otherwise decides. The vote of each member participating in a nominal vote shall be inserted in the record.

ELECTIONS

11. For the purpose of these Rules, the term “election” means a selection or appointment of one or more individuals or States.

12. Elections shall be decided by secret ballot, except that in the case of an election in which there are not more candidates than vacancies, the President may submit to the Board that the election be decided by consensus.
13. In any election for one elective place, if no candidate on the first ballot obtains the required majority, successive ballots shall be taken at such time or times as the Board shall decide until a candidate obtains such a majority.
14. In any election to fill simultaneously more than one elective place the following shall apply:
 - (a) Each member, unless it wholly abstains, shall cast one vote for each elective place to be filled. Each vote shall be cast for a different candidate. Any ballot paper which is not in conformity with these requirements shall be considered defective.
 - (b) The candidates who receive the largest number of votes shall be declared elected in a number equal to the number of elective places to be filled, provided that they have received the required majority.
 - (c) If only some of the elective places have been filled after the first ballot, a second ballot shall be held to fill the remaining elective places, under the same conditions as the first ballot. This procedure shall be continued until all elective places have been filled.
 - (d) If, at any stage during the election, one or more of the vacant elective places cannot be filled because of an equal number of votes having been obtained by two or more candidates, a separate ballot shall be held among such candidates to determine which of them will be elected, in accordance with the provisions of paragraph (b) above. Such procedure shall be repeated as necessary.
 - (e)
 - (i) Any ballot paper carrying votes for more candidates than there are vacancies to be filled, or carrying a vote for an individual or nation not validly nominated, shall be considered defective.
 - (ii) In the case of an election to fill simultaneously more than one elective place any ballot paper carrying votes for fewer candidates than there are vacancies to be filled shall also be considered defective.
 - (iii) The ballot paper shall carry no other notation or mark than those required for the purpose of indicating the vote.

- (iv) Subject to (i), (ii) and (iii) above, a ballot paper shall be considered valid when there is no doubt as to the intention of the elector.

EXPLANATION OF VOTE

15. Representatives may make brief statements consisting solely of explanations of their votes, before the voting has commenced or after the voting has been completed. The representative of a member sponsoring a proposal or motion shall not speak in explanation of vote thereon, except if it has been amended.

CONDUCT DURING VOTING

16. After the President has announced the commencement of voting, no representative may interrupt the voting except on a point of order in connection with the actual process of voting.

DIVISION OF PROPOSALS AND AMENDMENTS

17. Parts of a proposal or an amendment shall be voted on separately if a representative requests that the proposal be divided. Those parts of the proposal or the amendment which have been approved shall then be put to the vote as a whole. If all the operative parts of a proposal or an amendment have been rejected, the proposal or amendment shall be considered to have been rejected as a whole.

AMENDMENTS

18. A proposal is considered an amendment to another proposal if it adds to, deletes from, or revises part of that proposal. Unless specified otherwise, the word “proposal” in these Rules shall be considered as including amendments.

ORDER OF VOTING ON AMENDMENTS

19. When an amendment to a proposal is moved, the amendment shall be voted on first. When two or more amendments to a proposal are moved, the amendment furthest removed in substance from the original proposal shall be voted on first and then the amendment next furthest removed therefrom, and so on until all the amendments have been put to the vote. Where, however, the adoption of an amendment necessarily implies the rejection of another amendment, the latter shall not be put to the vote. If one or more amendments are adopted, the amended proposal shall then be voted upon.

ORDER OF VOTING ON PROPOSALS

20. If two or more proposals, other than amendments, relate to the same question, they shall, unless the Board decides otherwise, be voted on in the order in which they were submitted. The Board may, after each vote on a proposal, decide whether to vote on the next proposal.
21. Revised proposals shall be voted on in the order in which the original proposals were submitted, unless the revision substantially departs from the original proposal. In that case the original proposal shall be considered as withdrawn and the revised proposal shall be treated as a new proposal.
22. A motion requiring that no decision be taken on a proposal shall be put to the vote before a vote is taken on the proposal in question.

Rule X: Conduct of business

INTERVENTIONS

1. No one may address the Board without having obtained the permission of the President. Subject to paragraphs 5, 6 and 9 of this Rule, the President shall call upon speakers in the order in which they signify their desire to speak.
2. Debate shall be confined to the question before the Board and the President may call a speaker to order if his or her remarks are not relevant to the subject under discussion.
3. The Board may limit the time allowed to speakers and the number of times the representative of each member may speak on any question. Permission to speak on a motion to set such time limits shall be accorded only to two representatives favouring and to two opposing such limits, after which the motion shall be put to the vote immediately. Interventions on procedural questions shall not exceed five minutes, unless the Board decides otherwise. When debate is limited and a speaker exceeds the allotted time, the President shall call him or her to order without delay.

CLOSING OF LIST OF SPEAKERS

4. During the course of a debate, the President may announce the list of speakers and, with the consent of the Board, declare the list closed. When there are no more speakers on the list, the President shall, with the consent of the Board, declare the debate closed.

POINTS OF ORDER

5. During the discussions of any matter, a representative may, at any time, raise a point of order, which shall be immediately decided by the President in accordance with these Rules. A representative may appeal against the ruling of the President. The appeal shall be immediately put to the vote, and the ruling of the President shall stand, unless overruled by a majority of votes cast. In raising a point of order, a representative may not speak on the substance of the matter under discussion.

RIGHT OF REPLY

6. The right of reply shall be accorded by the President to any member who requests it. In exercising this right, representatives should attempt to be as brief as possible, and, preferably, to deliver their statements at the end of the meeting at which this right of reply is requested.

SUSPENSION OR ADJOURNMENT OF THE MEETING

7. During the discussion of any matter, a representative may at any time move the suspension or the adjournment of the meeting. No discussion on such motions shall be permitted, and they shall be put to vote immediately.

ADJOURNMENT OF DEBATE

8. A representative may at any time move the adjournment of the debate on the item under discussion. Permission to speak on the motion shall be accorded only to two representatives favouring and two opposing the adjournment, after which the motion shall be put to the vote immediately.

CLOSURE OF DEBATE

9. A representative may, at any time, move the closure of the debate on the item under discussion, whether or not any other representative has signified his or her desire to speak. Permission to speak on the motion shall be accorded only to two representatives opposing the closure, after which the motion shall be put to the vote immediately.

ORDER OF MOTIONS

10. The motions indicated below shall have precedence in the following order over all proposals or other motions before the meeting:
 - (a) To suspend the meeting;

- (b) To adjourn the meeting;
- (c) To adjourn the debate on the item under discussion;
- (d) To close the debate on the item under discussion.

SUBMISSION OF PROPOSALS AND SUBSTANTIVE AMENDMENTS

- 11. Proposals and substantive amendments shall, where possible, be submitted in writing to the Executive Director, who shall circulate copies to the members of the Board.
- 12. Unless the Board decides otherwise, proposals and substantive amendments shall be discussed and decided upon no earlier than twenty-four hours after copies have been circulated to all members.
- 13. Subject to paragraphs 11 and 12 of the present Rule, when the Board is in session, proposals and substantive amendments shall be formally introduced by the sponsoring member or members of the Board. The President of the Board may announce deadlines for the submission of proposals and substantive amendments to ensure sufficient time for circulation and for consideration by members of the Board.

WITHDRAWAL OF PROPOSALS AND MOTIONS

- 14. A proposal or a motion may be withdrawn by its sponsor at any time before voting on it has commenced, provided that it has not been amended. A proposal or motion thus withdrawn may be reintroduced by any representative.

DECISIONS ON COMPETENCE

- 15. A motion calling for a decision on the competence of the Board to adopt a proposal submitted to it shall be put to the vote before a vote is taken on the proposal in question.

RECONSIDERATION OF PROPOSALS

- 16. When a proposal has been adopted or rejected, it may not be reconsidered at the same session unless the Board so decides. Permission to speak on a motion to reconsider a proposal shall be accorded only to two representatives opposing the motion, after which it shall be put to the vote immediately.

Rule XI: Financial questions

FINANCIAL IMPLICATIONS

1. No proposal involving expenditure shall be approved by the Board until it has considered an estimate of such expenditure prepared by the Executive Director.

EXPENSES

2. Expenses incurred by representatives, alternates, advisers and observers when attending sessions of the Board shall be borne by their respective governments or organizations unless the Board decides otherwise. The expenses of experts invited by the Executive Director in their individual capacity to attend sessions or meetings of the Board shall be borne by WFP.

Rule XII: Reports

1. The Board may appoint a Rapporteur from among the representatives.
2. At each session the Board shall approve a report specifying its decisions and recommendations.
3. As soon as possible after the end of the session copies of the report shall be transmitted by the Executive Director to all members of the Board, observers, the Secretary-General of the United Nations and the Director-General of FAO.

Rule XIII: Working groups and subsidiary bodies

1. The Board may establish working groups or other subsidiary bodies as and when it deems necessary for the accomplishment of its functions. The Board shall define their membership and mandate and shall refer to them any questions for study and report.
2. The activities of such working groups or other subsidiary bodies shall be governed, *mutatis mutandis*, by the present Rules of Procedure.

Rule XIV: Languages

1. The languages of the Board shall be Arabic, English, French and Spanish.
2. Special arrangements may be made in respect of other official languages of the United Nations or FAO for particular sessions of the Board, taking into account the membership of the Board.

Rule XV: Participation of observers

1. Any Member of the United Nations or any Member or Associate Member of FAO, or of any other Specialized Agency or the International Atomic Energy Agency (IAEA), that is not a member of the Board, may participate, on request, in the deliberations of the Board, without the right to vote.
2. Any Member of the United Nations or any Member or Associate Member of FAO, or of any other Specialized Agency or the IAEA, that is not a member of the Board, whose programme, project or other activity is under review, or who has a particular interest in a programme, project or other activity, shall have the right to participate, without the right to vote, in the relevant deliberations of the Board.
3. The United Nations and FAO shall be invited to participate in the deliberations of the Board, without the right to vote.
4. The Specialized Agencies of the United Nations and the IAEA and other international organizations and non-governmental organizations interested and cooperating with the Programme may be invited by the Executive Director, subject to the direction of the Board as appropriate, to attend sessions of the Board, without the right to vote.

Rule XVI: Suspension of Rules

1. Any of the foregoing Rules may be suspended by a two-thirds majority of the members present and voting at any meeting of the Board, provided that notice of the intention to propose the suspension has been communicated to the representatives not less than 24 hours before the meeting at which the proposal is to be considered.

Rule XVII: Amendment of Rules

1. Amendments of, or additions to, these Rules may be adopted by a two-thirds majority of the members present and voting at any meeting of the Board, provided that the intention to propose the amendment or addition has been communicated to the representatives not less than 24 hours before the meeting at which the proposal is to be considered.

