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Update on WFP's implementation of United Nations General Assembly resolution 72/279 (repositioning the United Nations development system)

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- 1. This information note builds on the 2024 update on WFP's implementation of United Nations General Assembly resolution 72/279 on the reform of the United Nations development system (UNDS), which was presented to the Board at its 2024 annual session. The aims of the UNDS reform, as recalled by the United Nations Secretary-General, are "to focus more on people and less on process. To become more nimble and effective". This information note complements other materials provided to the Board that address the UNDS reform and the 2024 quadrennial comprehensive policy review (QCPR). These include WFP's 2024 annual performance report and the corporate results framework for 2022–2025. The Secretary-General's 2025 report on the implementation of General Assembly resolution 79/226, which is on the QCPR, provides a thorough account of system-wide progress in the implementation of resolution 72/279. The 2025 report of the Chair of the United Nations Sustainable Development Group (UNSDG) provides further details of the progress made in the United Nations resident coordinator system and the United Nations Development Coordination Office.
- 2. Annex I of this information note provides an update on WFP's implementation of the 2024 funding compact. Annex II contains the UNDS reform checklist, which has been designed by the Chair of the UNSDG to guide the mainstreaming of certain aspects of reporting on the implementation of the reform and to enable broad analysis of the reform's application throughout the UNSDG.

Strengthening system-wide support at the country level

- 3. Over the years that WFP has been implementing the objectives of the UNDS reform, the components of the repositioning of the UNDS have been embedded into WFP through a "whole-of-WFP" approach.
- 4. According to the 2025 report of the Chair of the UNSDG, and based on data collected by the United Nations Department of Economic and Social Affairs, in 2024, 98 percent of host governments agreed that the activities of the United Nations, as articulated in the respective United Nations cooperation frameworks, were closely or very closely aligned with the development needs and priorities of their respective countries. The same percentage of governments 98 percent agreed or strongly agreed that the cooperation frameworks ensured that the activities of the United Nations responded effectively to national priorities, including in regard to the Sustainable Development Goals.
- 5. In WFP, the development portfolios of 100 percent of its second-generation country strategic plans (CSPs) are directly derived from the respective United Nations sustainable development cooperation frameworks (UNSDCFs). The development outcomes contained in each CSP are derived from UNSDCF priorities, as subsequently confirmed for the WFP country office in a letter signed by the resident coordinator, in accordance with the requirements introduced under the UNDS reform and through the management and accountability framework of the United Nations development and resident coordinator system.¹ Eighty-five percent of second-generation CSPs are aligned with UNSDCF cycles. Resident coordinators and/or the staff of their offices are regularly invited to CSP formulation workshops and consulted throughout the CSP development assistance in the country concerned, and WFP also coordinates with the humanitarian system on crisis response.

¹ United Nations Sustainable Development Group. 2021. *Management and Accountability Framework of the UN Development and Resident Coordinator System.*

- 6. As a core member of the programme development and results working group led by the Development Coordination Office, WFP is actively engaged in the development of the group's annual workplan, including the revision of system-wide guidance on cooperation frameworks UNSDCFs and common country analyses. A leaner and more focused approach to common country analysis has already been finalized. In addition, WFP has supported its country offices in applying United Nations guidance on country strategic planning in exceptional circumstances and has contributed to the revision of guidance on reporting on the country-level results achieved by United Nations country teams.
- 7. Within the programme development and results working group, WFP emphasizes the importance of developing practical and realistic global guidance and country-based solutions for United Nations country teams and country office colleagues. At the request of WFP, the working group's 2025 workplan includes a functional review of the regional peer support groups, which aims to ensure that adequate support is delivered to the field and that further dialogue on collaboration at the humanitarian-development-peace nexus is supported within UNSDCFs and humanitarian response plans.
- 8. WFP is a member of the reference and management group for the system-wide evaluation of progress towards a new generation of United Nations country teams, which examines the ways in which country programming documents are derived from and aligned with United Nations cooperation frameworks and the configuration of United Nations country teams. Within this process, WFP has consulted the system-wide evaluation office and other UNSDG entities on key opportunities, while emphasizing the importance of incentivizing the collaboration of all actors engaged in development assistance.

Advancing shared business operations for greater efficiency and effectiveness

- 9. WFP continues to work towards the targets for business operational efficiency set by the Secretary-General and reinforced in the 2024 QCPR. Additional advancements in system-wide efficiencies can be found in annex II on the UNDS reform checklist.
- 10. WFP continues to implement a broad range of efficiency measures through the **business operations strategy** initiative, which promotes cost-effective, integrated and non-duplicative services in support of the 2030 Agenda for Sustainable Development. The initiative aligns with a General Assembly resolution calling for an integrated and more efficient United Nations system and is guided by the UNSDG efficiency road map.
- 11. Of the 189 common services provided by United Nations entities, WFP manages 106 in 69 of the 132 countries where business operations strategies are being implemented. The annual review of business operations strategies, conducted from January to March 2025, was successfully concluded and reported USD 13.4 million in efficiencies for WFP in 2024 – exceeding the projected USD 10.6 million – mainly owing to initiatives in the management of joint premises. Total efficiencies from 2020 to 2024 stand at USD 47.5 million for WFP.
- 12. As part of the efficiency road map, WFP contributed to the development of the **common premises** road map, supporting work towards the Secretary-General's system-wide targets for operational efficiency. In December 2024, 258 of WFP's 467 offices were reported as common premises² shared with other United Nations entities, representing 55.24 percent of all WFP's offices.

² The existence of common premises entails the co-location of two or more United Nations entities present in a country. Common premises can be established at the national and subnational levels and are usually supported by a range of common services enabled by the co-located entities.

- 13. WFP continued its field engagement and capacity development efforts, supporting country offices in accordance with the inter-agency plan for the rollout of **common back offices**, and focusing on offices in Brazil, Indonesia, Kenya, Pakistan, the United Republic of Tanzania and Zimbabwe.
- 14. Owing to factors that include the effects of the coronavirus disease 2019 pandemic, the adoption of new ways of working, and the expanded use of technology, the United Nations is transforming the ways in which it carries out administrative tasks, creating growing potential for generating efficiencies by using **global shared services**. For example, services that only two years ago were regarded as requiring WFP's physical presence at the country level can now be provided more efficiently remotely from any location.
- 15. As such, global shared services provide location-independent services. WFP currently offers five such services to other United Nations entities, including the United Nations booking hub, for accommodation, mobility, clinics and other facilities, and the United Nations Fleet. In addition, WFP has submitted three business cases for inter-agency scale-up: the United Nations hotel programme, digital disposal and auction services, and the Road Safety Academy. WFP is also actively engaged with other agencies on scaling up and expanding the adoption of its global shared services offering.
- 16. Launched in 2017, the United Nations booking hub is the United Nations' largest global service platform, streamlining access to field services for 22 United Nations entities. As a key global shared service for the UNSDG and a pillar of the UNDS reform, the hub supports emergency response and field operations through digitalized mobility, accommodation, facility, medical and wellness services. To date, the hub is operational in 119 countries and contributed USD 16 million in efficiency gains in 2024. The hub promotes service excellence through an annual award scheme and continues to drive innovation, efficiency and collaboration across the United Nations system. The hub's service functions include the following:
 - United Nations mobility: The largest and fastest-growing service, it supports 20 United Nations entities in 113 countries with a fleet of 8,800 vehicles. It saved USD 8 million and 596 mt in carbon dioxide emissions in 2024 and is aided by an artificial intelligence "concierge" that facilitates ride-sharing and efficiency.
 - United Nations accommodation: This function manages 290 guesthouses in 31 countries with more than 7,000 beds. It delivered USD 6.3 million in efficiency gains in 2024, ensuring secure, standardized lodgings for humanitarian staff.
 - United Nations medical and wellness: Available in 14 countries through 44 clinics 35 of which are managed by WFP – this function provides healthcare and wellness services through automated processes. It saved USD 1.2 million in 2024.
 - United Nations facilities: This function is a shared platform for the booking of meeting and conference rooms in common premises. It is used in nine countries by five United Nations entities, recording nearly 6,000 bookings since its launch in 2024.
- 17. The United Nations Fleet, a joint initiative between WFP and the Office of the United Nations High Commissioner for Refugees, continues to offer efficient and cost-effective access to light vehicles for the United Nations system. Since its launch in October 2022, 19 United Nations entities have signed service agreements for the fleet's services, and 833 vehicles have been ordered or leased in 91 countries. Through its centralized fleet management model, the United Nations Fleet has enabled significant cost savings and operational efficiencies across the United Nations system. Twenty-five percent of total orders have been for low-emission vehicles, helping to reduce the carbon footprint of United Nations entities. The United Nations Fleet has maintained a high customer satisfaction score of 4.4 out of 5 to date, reflecting the focus on client satisfaction that is an underlying principle of the

UNDS reform. The fleet is considered to be one of the most effective UNDS reform initiatives to date.

Engaging with the United Nations resident coordinator system

- 18. Currently, WFP has six employees serving as resident coordinators, accounting for 5 percent of all resident coordinators. WFP is the fifth largest source of resident coordinators in the United Nations system. A further 13 WFP employees have successfully passed the resident coordinator assessment and are in the resident coordinator pool.
- 19. For 2025, WFP has transferred USD 2,490,108 to the special purpose trust fund for the implementation of the resident coordinator system, to which UNSDG members contribute approximately USD 79.6 million per year. The amount of the cost-sharing allocation for each entity has been adjusted for inflation, as requested by United Nations Member States in their resolution 79/258. In accordance with the UNDS reform, WFP applies a 1 percent levy to donor contributions for development-related activities, which reduces the amount available for programme activities. In 2024, WFP transferred the USD 289,173 that it generated from the levy to the special purpose trust fund.
- 20. Beyond the global cost-sharing agreement, at the local level WFP has supported resident coordinators and their offices through several additional channels, including by seconding nine employees, providing supplementary resources for 18 external experts such as consultants, and offering in-kind contributions in 24 locations. Nearly a third 31 percent of WFP country representatives served as resident coordinators ad interim for more than 15 days each in 2024.

Funding compact

21. In 2024, WFP participated in discussions on the renewal of the funding compact³ in a consultative process led by the Development Coordination Office. The General Assembly welcomed the new funding compact in resolution 79/226 in December 2024. WFP also welcomes the compact, which ultimately seeks to lead to better-quality funding that is more flexible and predictable. This can help to further increase the coherence of the work of the UNDS and achieve the strategic results set out in UNSDCFs. WFP's progress as measured against the indicators of the UNDS funding compact is reported in annex I.

Conclusion

22. WFP is constantly looking to innovate, adapt and reform its processes so as to become more efficient and effective in the pursuit of ending hunger in all its forms. As the UNDS reform continues, WFP, together with the wider United Nations system, is also engaging closely in ongoing discussions of the "humanitarian reset" spearheaded by the United Nations Office for the Coordination of Humanitarian Affairs and the Secretary-General's "United Nations at 80" initiative. WFP's executive leadership is directly involved in these efforts to ensure that WFP is ready to meet current challenges around the world and agile enough to adapt to an uncertain future.

³ United Nations. 2024. Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system: Funding Compact for the United Nations' support to the Sustainable Development Goals (advance unedited version).

ANNEX	
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ANNEX I: FUNDING COMPACT – UNSDG ENTITY-SPECIFIC COMMITMENTS	
Funding compact targets	WFP 2025 data
Percentage of relevant UNSDG entities that have developed robust guidance on the visibility of core and flexible contributors, taking into account UNSDG's common visibility standards, once developed	WFP has established corporate guidelines on the visibility for donors, which are applied to all contributions, including core – unearmarked – and flexible contributions. The guidelines outline the standards and best practices for acknowledging donor support in all WFP operations, communications and reporting platforms.
	In response to feedback from flexible funding partners, and in recognition of the unique challenges in attributing unearmarked and softly earmarked contributions, WFP is finalizing a dedicated strategy for ensuring the visibility of flexible funding, which will be launched in 2025.
Percentage of non-core funding for development mobilized by United Nations entities from non-Member State contributors	 WFP mobilized 6 percent in contributions of its overall 7 percent* in non-core funding revenue for development from non-Member State contributors in 2024. * WFP also secured revenue of USD 286 million in service provision engagements with international financial institutions, and USD 89 million in service provision engagements with programme countries using their domestic resources.
Percentage of UNSDG entities reporting annually to their respective governing bodies on the implementation of the full UNDS reform checklist	WFP reports annually against the full checklist.
Percentage of UNSDG entities for which resident coordinators have provided inputs into the performance reviews of the entity's country representatives in all countries	Resident coordinators provided inputs into the 2024 performance reviews of 74 percent of WFP country representatives. The inputs were provided only when both the resident coordinator and the country representative had been in their roles for at least six months in 2024.

ANNEX II

	UNDS REFORM – CHECKLIST FOR UNSDG ENTITIES' GOVERNING BODIES	
		Answer: Yes/No/NA and comment where requested.
Pro	grammes at country level/strategies and United Nations sustainable dev	elopment cooperation framework
1)	Does your entity have guidance or process in place to ensure implementation of the Management and Accountability Framework (MAF) requirement to "consult with the resident coordinator at key stages of entity-specific strategic planning"?	Yes. WFP's internal guidance on the UNSDCF emphasizes that the resident coordinator (RC) should be consulted at key stages of the formulation of a CSP and sets out the mandatory requirement that, using the official United Nations system-wide template (Development Coordination Office (DCO)), the RC's signature be sought to confirm the alignment of the CSP with the UNSDCF outcomes.
	a. If yes, please briefly describe how your entity monitors adherence to this requirement?	WFP adheres to this requirement by regularly engaging the RCs in CSP formulation workshops and consultations during the CSP development process, engaging bilaterally with other United Nations country team (UNCT) members to strengthen partnerships, contributing to UNSDCF results groups and UNSDCF joint workplans in a coordinated manner, and obtaining formal letters from RCs confirming that the development components of CSPs are aligned with UNSDCFs. The confirmation from RCs of such alignment is collected as part of the CSP development process.
2)	Does your entity's guidance or processes require that your country-level development activities/engagement derives from the Cooperation Framework, and, as a result, that it is developed after, or in parallel with Cooperation Framework priorities and outcomes that have been agreed with Government?	Yes. WFP's internal UNSDCF guidance stresses the importance of deriving CSP development outcomes from UNSDCFs as well as aligning CSP and UNSDCF implementation cycles. As a result, all development components of CSP frameworks are directly derived from the strategic priorities and outcomes of the UNSDCF.
3)	Does your entity provide the governing body with the opportunity to review the derivation of country programmes from the Cooperation Frameworks?	Yes. The UNSDCF document (or an advanced draft of it, if formal approval of the UNSDCF has been delayed) is shared with WFP's Executive Board for information prior to the Board session at which approval of a given CSP is sought, providing transparency on the relationship between WFP's CSP development outcomes and the UNSDCF. Additionally, alignment to UNSDCF and national development plans is articulated in the CSP narratives.
4)	Are all the development activities of your entity at the country level captured in the Joint Workplan of the Cooperation Framework?	89 percent of WFP's development activities are captured in the respective joint workplans (note that some UNCTs do not have a joint workplan). Joint workplans are developed by the inter-agency groups established under UNSDCF management arrangements and so their design is not solely under the responsibility of WFP.

	UNDS REFORM – CHECKLIST FOR UNSDG ENTITIES' GOVERNING BODIES		
		Answer: Yes/No/NA and comment where requested.	
Uni	ted Nations country team configuration		
5)	What proportion of your entities' country offices have engaged in a country configuration exercise in line with the agreed Cooperation Framework, in accordance with national development policies, plans, priorities and needs and in consultation with the host government?	99 percent of WFP country offices have engaged in country configuration exercises in line with the relevant cooperation framework.	
6)	In how many countries did this exercise lead to a change in your business models, country-level footprint and/or programming?	As part of the CSP design process, WFP consults the other UNCT members and the national government when formulating its country presence and the model for its interventions. Where the exercise was completed recently, 30 percent resulted in some change to either the model, footprint or programming. In many settings, WFP's country-level footprint is a combination of humanitarian and development modalities. In such settings the scale and scope of humanitarian needs are a predominant factor in determining WFP's country-level footprint and scale of its interventions, in accordance with the humanitarian principle of operational independence.	
7)	In how many countries did this exercise lead to an increase in the relative share of policy advice vis-à-vis project implementation, including large-scale procurement support?	Where WFP is present in the UNCT and the configuration exercise was completed recently – per WFP observed data – 39 percent resulted in increased policy advice or policy advice and project implementation.	
Mul	lti-country Office Review		
8)	Has your entity reviewed and adjusted its programme responses and resource allocations in support of the priorities of Small Island Developing States?	Yes. WFP currently has seven context-specific CSPs that cover Small Island Developing States, either singly or under a multi-CSP such as those for the Caribbean and Pacific regions. The development of these strategic plans is aligned with national priorities and respective UNSDCFs, and programme implementation and resource allocation are revised accordingly.	
9)	In response to the Multi-Country Office (MCO) review, has your entity taken concrete steps to review the appropriateness of expertise and organizational arrangements in MCO settings, where required?	Yes. The internal structures of the multi-country offices for the Caribbean and Pacific regions have been revised and consolidated since the offices were set up.	
Effic	Efficiencies		
10)	What % of your entity's country offices participate in the country's Business Operations Strategy (BOS)?	100 percent of WFP's country offices participate in the business operations strategy for their respective country.	

	UNDS REFORM – CHECKLIST FOR UNSDG ENTITIES' GOVERNING BODIES	
		Answer: Yes/No/NA and comment where requested.
11)	Has your entity put in place a process to track efficiency gains, achieved individually, as well as jointly with other UN entities?	Yes. Efficiency is one of WFP's priorities; every dollar saved can be redirected to saving and changing people's lives.
	 a. If yes, does the process use the agreed UNSDG common methodology for measuring the impact of efficiency initiatives? 	Yes.
12)	Does your entity report annually to its governing body on (a) entity-specific efficiency gains and (b) contributions to system-wide efficiency gains?	Yes. WFP reports annually to its Executive Board on efficiency gains within the organization and in the United Nations system.
13)	What % of your entity's premises are common premises?	55.24 percent of WFP's premises are common premises.
14)	What % of your entity's country offices participate in a Common Back Office?	WFP has continued to align its field engagement and capacity development work with the roll-out of the inter-agency plan for common back offices (CBOs), including by supporting CBOs in Kenya, as a provider of logistics services and a recipient of other services, and the United Republic of Tanzania, as the hosting entity for all services. In addition, WFP submitted a proposal to be the hosting entity for the upcoming CBO in Zimbabwe and is also a service recipient in Brazil and Kenya CBOs. Furthermore, WFP is currently engaging in the CBO process for Bangladesh, Colombia, Indonesia, Pakistan and Thailand.
15)	Does your organization provide services to other entities through Global Shared Services?	Yes. WFP provides several services to support operations through its headquarters or global service delivery hubs. These services include, among others, shipping, vehicle leasing, passenger mobility and carpooling, and emergency information technology services. By year end 2024, WFP provided five global shared services externally including United Nations Fleet and United Nations booking hub services for accommodation, mobility, clinics and facilities. In addition, WFP has submitted three business cases for services that have been prioritized as having high potential for roll-out at the inter-agency level: Road Safety Academy, Digital Disposal and Auction Services; and United Nations Hotel Programme. WFP is also actively engaged in developing other services to roll out as part of its global shared services portfolio.

	UNDS REFORM – CHECKLIST FOR U	UNSDG ENTITIES' GOVERNING BODIES
		Answer: Yes/No/NA and comment where requested.
16)	Does your organization obtain services through another entity's Global Shared Service Centers or through other global shared means?	Yes. At the global level, WFP uses the United Nations Development Programme's payroll services for payroll and disbursement services for national staff with fixed-term contracts and OneHR, under the operational management of the United Nations Secretariat, conducts comprehensive background checks for WFP's international professional positions. It also uses the Office of the United Nations High Commissioner for Refugees' public auction service to dispose of used and obsolete equipment.
17)	To what extent have you had to front load investment in order to support joint efficiency gains?	It is normal practice for WFP to make investments that result in efficiencies.
Reir	vigorating the role of the Resident Coordinator System	
18)	Has the job description of your entity country representatives been revised as appropriate, following the reform, to:	
	a. Recognize the role and responsibility of the resident coordinator?	Yes.
	 Reflect their accountability to the resident coordinator for their contribution to agreed results as defined in the Cooperation Framework and other inter-agency development agreements? 	Yes.
	c. Reflect the responsibility for active engagement in UNCT?	Yes.
19)	Does your entity ensure that RCs have an opportunity to provide specific input to your entity's regional directors on the skillsets and leadership profile that would be relevant in a given country context ahead of the selection and deployment of new country representatives?	While WFP does not explicitly specify such actions in its current practices, it highly values the insights and perspectives of RCs, especially regarding the skillsets and leadership profiles that are most pertinent in specific country settings. The current process for selecting and deploying new country representatives is primarily managed internally but takes into consideration the inputs of regional directors, who engage with RCs on the requirements. WFP is continuously exploring ways of enhancing this approach in recognition of the importance of aligning the selection process with operating environments.
	a. If yes, please briefly describe how your entity monitors adherence to this requirement?	

	UNDS REFORM – CHECKLIST FOR UNSDG ENTITIES' GOVERNING BODIES		
		Answer: Yes/No/NA and comment where requested.	
20)	Does the performance assessment system of your entity's country representatives:		
	a. Embed characteristics of the UN leadership framework?	Yes.	
	b. Have at least one key result area linked to contribution to collective UNCT results?	Yes.	
21)	In what % of countries has the RC provided input into the performance review of your entity representative?	RCs provided input into the 2024 performance reviews of 74 percent of country representatives. The inputs were provided only when both the RC and the country representative had been in their roles for at least six months in 2024.	
22)	In what % of countries do your country representatives inform the performance assessment of resident coordinators by providing feedback on RC behaviours against the RC leadership profile?	DCO is the custodian of data related to the RC system. According to DCO, 70 percent of eligible WFP country representatives provided feedback to inform the 2024 performance assessments of RCs.	
Rev	amping the Regional Approach		
23)	Does your entity have guidance or a process in place to ensure your participation in RCP initiatives to allow countries and UNCTs to easily identify and access the expertise, experts, available assets, policy and strategy work, seated in a region in a unified system?	While WFP does not currently have formal guidance or a process in place for ensuring such participation, its regional bureaux are active in the initiatives of the respective regional collaboration platforms, issue-based coalitions and other activities that support regional priorities while also offering UNCTs access to advice, expertise, assets, etc. in the region.	
24)	Does your entity have guidance or a process in place to encourage the entity's active engagement in regional rosters of experts?	While WFP does not currently have such guidance or processes in place at the regional level, it is engaged in the United Nations mutual recognition roster at the global level.	
25)	Do your entity Regional Directors / Executive Secretaries of the Regional Commissions, as members of the Regional Collaborative Platforms (RCPs), include in their individual performance compacts:		
	a. their role in ensuring implementation of the Management and Accountability Framework at the regional and country level	Yes.	
	 their responsibility in supporting UNCT members to drive joint results at the country level in line with the Cooperation Framework and other inter-agency agreements 	Yes.	
26)	Do your Regional Directors or equivalent representatives of entities that comprise the UNCT contribute to the performance appraisal of the RCs?	WFP's regional directors are able to discuss the performance of the RCs directly with the DCO regional directors in their respective regions.	

	UNDS REFORM – CHECKLIST FOR L	INSDG ENTITIES' GOVERNING BODIES
		Answer: Yes/No/NA and comment where requested.
Stra	tegic Direction, Oversight, Accountability for system-wide results	
27)	Do your entity's strategic planning documents set out how the entity is working as part of the repositioned UN development system at the global, regional and country level?	Yes. WFP's commitment and engagement with UNDS reform is set out in WFP's strategic plan for 2022–2025. Moreover, each individual WFP CSP – translating the global strategic plan into country level action – explicitly describes how WFP contributes to and derives its development programming from broader United Nations efforts laid out in the cooperation framework and aligned with national priorities.
28)	Does your entity systematically communicate to all staff and representatives the new working methods needed in line with the reform of the UN development system?	Yes. WFP systematically communicates the new working methods to all its staff and representatives.
	a. If yes, please provide details in the comments section.	WFP has provided its staff with internal bulletins, intranet webpages, webinars and training on the UNDS reform. WFP ensures programmatic aspects related to the UNDS reform are consistently integrated into CSP guidance directed to country offices and are available to all staff.
Res	ults reporting	
29)	Does your entity systematically contribute to the annual UN Country Results Report on the implementation of the Cooperation Framework?	Yes.
30)	Does your entity ensure the systematic reporting of its results at the country level on the system-wide UN INFO platform?	Yes.
Fun	ding the RC System and Delivering on Funding Compact Commitments	
31)	Does your entity adhere to the UNSDG guidance on the 1% levy?	Yes. WFP adheres to the guidance on the 1 percent levy.
32)	Do the amounts contributed by your entity as part of the 1% levy tally with the last available CEB estimates (also published as a funding annex at the ECOSOC OAS annually) of overall tightly earmarked contributions?	DCO is the custodian of data on the 1 percent levy. According to the information available to WFP, the types of donor contribution to which WFP applies the 1 percent levy are those stipulated in the UNSDG policy.
	a. If no, how do you explain the difference and what steps within the entity's remit have been taken to reduce the gap?	
33)	Does your entity hold a structured dialogue with its governing body on how to finance the development results in the current strategic planning cycle?	Yes. WFP holds structured dialogues with its Executive Board on the financing of development results.

	UNDS REFORM – CHECKLIST FOR UNSDG ENTITIES' GOVERNING BODIES	
		Answer: Yes/No/NA and comment where requested.
34)	Does your entity report on its implementation of relevant entity and Member States Funding Compact commitments to its governing body?	Yes. The implementation of these commitments is reported on annually as an annex to the information note on the UNDS reform, which is prepared for the annual session of the Board.
35)	Recognizing the respective responsibilities of RCs and UNCTs in that regard do your entity's have guidance or a process in place for your country representatives to work with the RC to promote a coherent approach to funding as per the principles, objectives and commitments of the Funding Compact (in particular, flexible and strategic-level funding and funding that supports and facilitates common results and joint activities?	Yes. WFP has guidance in place to guide country representatives' work with RCs on a coherent approach to funding.
36)	What % of your entity's programming expenditures consists of Joint Programmes?	Less than 5 percent of WFP's programming expenditures are dedicated to joint programmes.
37)	Does your entity have guidance or processes and instruments in place to facilitate use of relevant global pooled funding mechanisms (e.g., Joint SDG Fund, Spotlight Initiative, Peacebuilding Fund) by country representatives?	Yes. WFP has multiple guidance notes related to the Peacebuilding Fund and supporting regional bureaux and country offices in developing project proposals. Country offices are also supported throughout the application process during new calls for proposals from global funds.

Acronyms

СВО	common back office
CSP	country strategic plan
DCO	Development Coordination Office
QCPR	quadrennial comprehensive policy review
RC	resident coordinator
UNCT	United Nations country team
UNDS	United Nations development system
UNSDCF	United Nations sustainable development cooperation framework
UNSDG	United Nations Sustainable Development Group