



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

Executive Board

Second regular session
Rome, 17–21 November 2025

Distribution: General

Agenda item 8

Date: 13 November 2025

WFP/EB.2/2025/8-B

Original: English

Organizational and administrative matters

For decision

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Biennial programme of work of the Executive Board (2026–2027)

1. Since 2005, the biennial programme of work is submitted at the first regular and annual sessions for information and at the second regular session for decision. This document is therefore submitted to the Board for decision.
2. The biennial programme of work is a living document that is regularly updated on the basis of information received from the Secretariat and Board members and reviewed by the Bureau at each of its meetings.

Draft decision^{*}

The Board approves the biennial programme of work of the Executive Board (2026–2027) as set out in document WFP/EB.2/2025/8-B and as proposed by the Bureau and the Secretariat.

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

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SUMMARY OF THE BIENNIAL PROGRAMME OF WORK OF THE EXECUTIVE BOARD (2026–2027)

EB.1/2026 – Part I (20 January) EB.1/2026 – Part II (24–27 February)	EB.A/2026 (22–26 June)	EB.2/2026 (16–20 November)
INTRODUCTION	INTRODUCTION	INTRODUCTION
Part I ➤ <i>Adoption of the agenda (D)</i> ➤ <i>Election of the Bureau and appointment of the Rapporteur (D)</i> Part II ➤ <i>Adoption of the agenda (D)</i>¹	➤ <i>Adoption of the agenda (D)</i> ➤ <i>Appointment of the Rapporteur (D)</i>	➤ <i>Adoption of the agenda (D)</i> ➤ <i>Appointment of the Rapporteur (D)</i>
STRATEGIC MATTERS Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP (I)	STRATEGIC MATTERS Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP (I)	STRATEGIC MATTERS Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP (I)
ANNUAL REPORTS	ANNUAL REPORTS ➤ Annual performance report for 2025 (D)	ANNUAL REPORTS
POLICY ISSUES ➤ Compendium of policies relating to the strategic plan (I)	POLICY ISSUES ➤ Update on WFP's role in the collective humanitarian response (2025) (I) ➤ Update on WFP's implementation of United Nations General Assembly resolution 72/279 (repositioning the United Nations development system) (I) ➤ Oral update on disability inclusion (I)	POLICY ISSUES ➤ Compendium of policies relating to the strategic plan (I) ➤ Update on collaboration among the Rome-based agencies (I)
FINANCIAL AND BUDGETARY MATTERS	FINANCIAL AND BUDGETARY MATTERS ➤ Audited annual accounts, 2025 (D) ➤ Report on the utilization of WFP's strategic financing mechanisms (1 January–31 December 2025) (D) ➤ Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2025 (I)	FINANCIAL AND BUDGETARY MATTERS ➤ WFP management plan (2027–2029) (D) ➤ Report of the External Auditor on findings from field audits (D)
OVERSIGHT FUNCTIONS <i>Establishment of a selection panel for the appointment of Independent Oversight Advisory Committee members (D)</i> <i>Evaluation reports (D)</i> ➤ Summary evaluation report on WFP's supply chain strategic road map and management response ➤ Summary evaluation report on WFP's approaches to targeting and prioritization for food and nutrition assistance and management response <i>Summary evaluation reports on country strategic plans and management responses (D)</i> ➤ Armenia ➤ Guatemala ➤ Iraq ➤ Somalia <i>Reports by the Joint Inspection Unit relevant to the work of WFP (D)</i>	OVERSIGHT FUNCTIONS <i>Appointment of one member to the Independent Oversight Advisory Committee (D)</i> <i>Annual report of the Independent Oversight Advisory Committee (D)</i> <i>Annual report of the Inspector General (D) and note by the Executive Director (D)</i> <i>Management review of significant risk and control issues, 2025 (D)</i> <i>Annual report of the Ethics Office for 2025 (D)</i> <i>Annual report of the Office of the Ombudsperson and Mediation Services for 2025 and management note (D)</i> <i>Evaluation reports (D)</i> ➤ Annual evaluation report for 2025 and management response ➤ Summary report on WFP's social protection strategy and management response	OVERSIGHT FUNCTIONS <i>Evaluation reports (D)</i> ➤ Summary report on WFP's partnership landscape strategy and management response <i>Summary evaluation reports on country strategic plans and management responses (D)</i> ➤ Caribbean multi-country strategic plan ➤ Congo ➤ Mozambique ➤ Tajikistan ➤ Zimbabwe

¹ This agenda item would only be needed if the agenda has been revised since its approval during Part I of the first regular session.

EB.1/2026 – Part I (20 January) EB.1/2026 – Part II (24–27 February)	EB.A/2026 (22–26 June)	EB.2/2026 (16–20 November)
	➤ Summary report on the corporate emergency evaluation of WFP's response to the Sudan regional crisis and management response ➤ Summary report on evaluation synthesis of WFP engagement in United Nations humanitarian coordination (2018–2024) and management response <i>Summary evaluation reports on country strategic plans and management responses (D)</i> ➤ Liberia <i>Workplan of the External Auditor (I)</i>	
OPERATIONAL MATTERS <i>Country strategic plans (D)</i> ➤ Algeria ➤ Armenia ➤ Guatemala ➤ Iraq ➤ Somalia <i>Oral global overview of humanitarian needs and operational concerns and priorities (I)</i> <i>Report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP (I)</i> <i>Reports of the Executive Director on operational matters (I)</i>	OPERATIONAL MATTERS <i>Country strategic plans (D)</i> ➤ Angola ➤ Côte d'Ivoire ➤ Liberia ➤ Türkiye ➤ Yemen <i>Oral global overview of humanitarian needs and operational concerns and priorities (I)</i> <i>Report on the field visit of the WFP Executive Board (I)</i> <i>Report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP (I)</i> <i>Update on the United Nations Humanitarian Air Service (I)</i> <i>Report on global losses for the period 1 January–31 December 2025 (I)</i> <i>Update on food procurement (I)</i> <i>Security report (I)</i>	OPERATIONAL MATTERS <i>Country strategic plans (D)</i> ➤ Burkina Faso ➤ Caribbean multi-country strategic plan ➤ Congo ➤ Democratic Republic of the Congo ➤ Djibouti ➤ Eswatini ➤ Lao People's Democratic Republic ➤ Libya ➤ Mali ➤ Mozambique ➤ Myanmar ➤ Niger ➤ Peru ➤ South Sudan ➤ Sudan ➤ Syrian Arab Republic ➤ Tajikistan ➤ Venezuela (Bolivarian Republic of) ➤ Zimbabwe <i>Oral global overview of humanitarian needs and operational concerns and priorities (I)</i> <i>Reports of the Executive Director on operational matters (I)</i>
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OTHER BUSINESS	OTHER BUSINESS	OTHER BUSINESS

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POLICY ISSUES	POLICY ISSUES ➤ <i>Update on WFP's role in the collective humanitarian response (2026) (I)</i> ➤ <i>Update on WFP's implementation of United Nations General Assembly resolution 72/279 (repositioning the United Nations development system) (I)</i> ➤ <i>Oral update on disability inclusion (I)</i>	POLICY ISSUES ➤ <i>Compendium of policies relating to the strategic plan (I)</i> ➤ <i>Update on collaboration among the Rome-based agencies (I)</i>
FINANCIAL AND BUDGETARY MATTERS	FINANCIAL AND BUDGETARY MATTERS ➤ <i>Audited annual accounts, 2026 (D)</i> ➤ <i>Update to the WFP management plan (2027–2029) (D)</i> ➤ <i>Report on the utilization of WFP's strategic financing mechanisms (1 January–31 December 2026) (D)</i> ➤ <i>Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2026 (I)</i>	FINANCIAL AND BUDGETARY MATTERS ➤ <i>WFP management plan (2028–2030) (D)</i> ➤ <i>Report of the External Auditor on findings from field audits (D)</i>
OVERSIGHT FUNCTIONS <i>Evaluation reports (D)</i> ➤ <i>Summary report on the WFP's programmatic handover and transition strategy and management response</i> <i>Reports by the Joint Inspection Unit relevant to the work of WFP (D)</i>	OVERSIGHT FUNCTIONS <i>Appointment of two members to the Independent Oversight Advisory Committee (D)</i> <i>Annual report of the Independent Oversight Advisory Committee (D)</i> <i>Annual report of the Inspector General (D) and note by the Executive Director (D)</i> <i>Management review of significant risk and control issues, 2026 (D)</i> <i>Annual report of the Ethics Office for 2026 (D)</i> <i>Annual report of the Office of the Ombudsperson and Mediation Services for 2026 and management note (D)</i>	OVERSIGHT FUNCTIONS <i>Evaluation reports (D)</i> ➤ <i>Summary report on the corporate emergency evaluation of WFP's response to the emergency in the State of Palestine and management response</i> <i>Summary evaluation reports on country strategic plans and management responses (D)</i> ➤ <i>Afghanistan</i> ➤ <i>Bangladesh</i> ➤ <i>Burundi</i> ➤ <i>Cameroon</i> ➤ <i>Central African Republic</i> ➤ <i>Honduras</i> ➤ <i>Jordan</i> ➤ <i>Lebanon</i> ➤ <i>Nigeria</i> ➤ <i>Pacific multi-country strategic plan</i>

² This agenda item would only be needed if the agenda has been revised since its approval during Part I of the first regular session.

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OPERATIONAL MATTERS <i>Oral global overview of humanitarian needs and operational concerns and priorities (I)</i> <i>Reports of the Executive Director on operational matters (I)</i>	OPERATIONAL MATTERS <i>Country strategic plans (D)</i> ➤ El Salvador ➤ Kenya ➤ Togo ➤ United Republic of Tanzania <i>Oral global overview of humanitarian needs and operational concerns and priorities (I)</i> <i>Report on the field visit of the WFP Executive Board (I)</i> <i>Update on the United Nations Humanitarian Air Service (I)</i> <i>Report on global losses for the period 1 January–31 December 2026 (I)</i> <i>Update on food procurement (I)</i> <i>Security report (I)</i>	OPERATIONAL MATTERS <i>Country strategic plans (D)</i> ➤ Afghanistan ➤ Bangladesh ➤ Benin ➤ Bolivia (Plurinational State of) ➤ Burundi ➤ Cameroon ➤ Central African Republic ➤ Ecuador ➤ Guinea Bissau ➤ Honduras ➤ India ➤ Iran (Islamic Republic of) ➤ Jordan ➤ Kyrgyzstan ➤ Lebanon ➤ Nigeria ➤ Pacific ➤ Pakistan ➤ Sri Lanka ➤ Ukraine <i>Oral global overview of humanitarian needs and operational concerns and priorities (I)</i> <i>Reports of the Executive Director on operational matters (I)</i>
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OTHER BUSINESS	OTHER BUSINESS	OTHER BUSINESS

* Dates for 2027 are tentative.

ANNOTATED BIENNIAL PROGRAMME OF WORK OF THE EXECUTIVE BOARD (2026–2027)
(Classified by subject and session)

ANNUAL REPORTS

EB.A/2026 (22–26 June)

Annual performance report for 2025

General Rule VII.2 states: “Each year the Executive Director shall submit to the Board **for decision** an annual report and other reports as directed by the Board.” Governance recommendation (h), approved by the Board at its third regular session in 2000 (decision 2000/EB.3/1 – Follow-up to Executive Board Decision 2000/EB.A/6 on Governance), states: “An Annual Performance Report should be developed” based on the biennial management plan previously approved.

The annual performance report for 2025 aims to present a relevant and evidence-based analysis of WFP’s performance, reflecting the commitments made for the year as defined in the strategic and management plans.

EB.A/2027 (14–18 June)

Annual performance report for 2026

General Rule VII.2 states: “Each year the Executive Director shall submit to the Board **for decision** an annual report and other reports as directed by the Board.” Governance recommendation (h), approved by the Board at its third regular session in 2000 (decision 2000/EB.3/1 – Follow-up to Executive Board Decision 2000/EB.A/6 on Governance), states: “An Annual Performance Report should be developed” based on the biennial management plan previously approved.

The annual performance report for 2026 aims to present a relevant and evidence-based analysis of WFP’s performance, reflecting the commitments made for the year as defined in the strategic and management plans.

POLICY ISSUES

EB.1/2026 (24–27 February)

Compendium of policies relating to the strategic plan

At its annual session in 2000, the Board approved the recommendations contained in the report of the working group on governance (decision 2000/EB.A/6). Governance recommendation (d) established that WFP policy statements should be codified in a compendium. At the Board’s request in 2010, the compendium was reorganized to focus on policies relating to the goals of the strategic plan. Furthermore, as described in the policy cycle framework approved by the Board at its 2025 first regular session, the compendium will include a gap analysis to ensure that WFP’s set of policies enable the achievement of the strategic plan’s objectives. This item will be presented to the Board **for information**.

EB.A/2026 (22–26 June)

Update on WFP’s role in the collective humanitarian response (2025)

This document provides an overview of WFP’s role in the collective humanitarian response during the last year, flags trends and challenges affecting WFP’s response and highlights implications for WFP. This item will be presented to the Board **for information**.

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

As agreed by the Bureau at its 10 February 2022 meeting, the Secretariat will provide an annual update to the Board on the implementation of United Nations General Assembly resolution 72/279, on repositioning the United Nations development system to deliver on the 2030 Agenda. The update will be presented **for information**.

Oral update on disability inclusion

As agreed with the Bureau at its 18 September 2023 meeting, the Secretariat will present an update on how disability inclusion is integrated into WFP's activities. This item will be presented to the Board **for information**.

EB.2/2026 (16–20 November)**Compendium of policies relating to the strategic plan**

At its annual session in 2000, the Board approved the recommendations contained in the report of the working group on governance (decision 2000/EB.A/6). Governance recommendation (d) established that WFP policy statements should be codified in a compendium. At the Board's request in 2010, the compendium was reorganized to focus on policies relating to the goals of the strategic plan. This item will be presented to the Board **for information**.

Update on collaboration among the Rome-based agencies

At its second regular session in 2010, the Board asked the Secretariat to report annually on Rome-based agency collaboration as a follow-up to the document entitled "Directions for collaboration among the Rome-based agencies" (WFP/EB.2/2009/11-C). The report provides a comprehensive overview on the collaboration, along with any new areas of collaboration, initiatives and partnerships for food and nutrition security. This item will be presented to the Board **for information**.

EB.A/2027 (14–18 June)**Update on WFP's role in the collective humanitarian response (2026)**

This document provides an overview of WFP's role in the collective humanitarian response during the last year, flags trends and challenges affecting WFP's response and highlights implications for WFP. This item will be presented to the Board **for information**.

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

As agreed by the Bureau at its 10 February 2022 meeting, the Secretariat will provide an annual update to the Board on the implementation of United Nations General Assembly resolution 72/279, on repositioning the United Nations development system to deliver on the 2030 Agenda. The update will be presented **for information**.

Oral update on disability inclusion

As agreed with the Bureau at its 18 September 2023 meeting, the Secretariat will present an update on how disability inclusion is integrated into WFP's activities. This item will be presented to the Board **for information**.

EB.2/2027 (15–19 November)**Compendium of policies relating to the strategic plan**

At its annual session in 2000, the Board approved the recommendations contained in the report of the working group on governance (decision 2000/EB.A/6). Governance recommendation (d) established that WFP policy statements should be codified in a compendium. At the Board's request in 2010, the compendium was reorganized to focus on policies relating to the goals of the strategic plan. This item will be presented to the Board **for information**.

Update on collaboration among the Rome-based agencies

At its second regular session in 2010, the Board asked the Secretariat to report annually on Rome-based agency collaboration as a follow-up to the document entitled "Directions for collaboration among the Rome-based agencies" (WFP/EB.2/2009/11-C). The report provides a comprehensive overview on the collaboration, along with any new areas of collaboration, initiatives and partnerships for food and nutrition security. This item will be presented to the Board **for information**.

FINANCIAL AND BUDGETARY MATTERS

For all items presented under this section, the Board will have before it, **for information**, the comments and recommendations of the Advisory Committee on Administrative and Budgetary Questions and the Food and Agriculture Organization of the United Nations Finance Committee.

EB.A/2026 (22–26 June)

Audited annual accounts, 2025

The audited annual accounts present a full set of financial statements and notes for 2025. They also contain a review by the External Auditor of the financial statements, which provides an independent assessment for the Secretariat and the Board of the management controls on which the Secretariat has relied for the preparation of the annual financial statements. This item will be presented to the Board **for decision**.

Report on the utilization of WFP's strategic financing mechanisms (1 January–31 December 2025)

The report covers use of the Immediate Response Account and the Working Capital Financing Facility from 1 January to 31 December 2025. This item will be presented to the Board **for decision**.

Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2025

In accordance with General Rule XIII.4 (f), this report is submitted to the Executive Board **for information** and provides a summary of contributions that do not achieve full cost recovery received from governments of developing countries, countries with economies in transition and other non-traditional donors (General Rule XIII.4 (c)); contributions with reductions or waivers of indirect support costs and, where applicable, direct support costs of an activity or activities (General Rule XIII.4 (d)) and; contributions from governments of developing countries and countries with economies in transition with a reduced indirect support cost rate as set by the Board (General Rule XIII.4 (e)).

EB.2/2026 (16–20 November)

WFP management plan (2027–2029)

The Board will have before it, **for decision**, the management plan for the period 2027–2029, including WFP's budget for 2027.

Report of the External Auditor on findings from field audits

As agreed with the Bureau at its 4 April 2024 meeting, the External Auditor will present a report of the findings from the field audits undertaken during the reporting period. This item will be presented to the Board **for decision**.

EB.A/2027 (14–18 June)

Audited annual accounts, 2026

The audited annual accounts present a full set of financial statements and notes for 2026. They also contain a review by the External Auditor of the financial statements, which provides an independent assessment for the Secretariat and the Board of the management controls on which the Secretariat has relied for the preparation of the annual financial statements. This item will be presented to the Board **for decision**.

Report on the utilization of WFP's strategic financing mechanisms (1 January–31 December 2026)

The report covers use of the Immediate Response Account and the Working Capital Financing Facility from 1 January to 31 December 2026. This item will be presented to the Board **for decision**.

Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2026

In accordance with General Rule XIII.4 (f), this report is submitted to the Executive Board **for information** and provides a summary of contributions that do not achieve full cost recovery received from governments of developing countries, countries with economies in transition and other non-traditional donors (General Rule XIII.4 (c)); contributions with reductions or waivers of indirect support costs and, where applicable, direct support costs of an activity or activities (General Rule XIII.4 (d)) and; contributions from governments of developing countries and countries with economies in transition with a reduced indirect support cost rate as set by the Board (General Rule XIII.4 (e)).

EB.2/2027 (15–19 November)

WFP management plan (2028–2030)

The Board will have before it, **for decision**, the management plan for the period 2028–2030, including WFP's budget for 2028.

Report of the External Auditor on findings from field audits

As agreed with the Bureau at its 4 April 2024 meeting, the External Auditor will present a report of the findings from the field audits undertaken during the reporting period. This item will be presented to the Board **for decision**.

OVERSIGHT FUNCTIONS

EB.1/2026 (24–27 February)

Establishment of a selection panel for the appointment of Independent Oversight Advisory Committee members

The Board will appoint five members to serve on a panel that will select Independent Oversight Advisory Committee members to be appointed in 2026 and 2027. This item will be presented to the Board **for decision**.

Evaluation reports

The evaluations documents submitted under this item are presented to the Board **for decision**. The Board is requested to take note of the reports and of the accompanying matrix summarizing the actions that will be taken by management in implementing the recommendations.

Summary evaluation report on WFP's supply chain strategic road map and management response

This strategic evaluation will focus on systemic issues of corporate relevance with regard to the supply chain road map. It will aim to take stock of progress against the objectives of the road map, including the local and regional food procurement policy, and draw lessons on what is working well and what can be strengthened in WFP's supply chain function.

Summary evaluation report on WFP's approaches to targeting and prioritization for food and nutrition assistance and management response

This strategic evaluation will focus on systemic issues of corporate relevance with regard to targeting and prioritization. The objectives of the evaluation are to document and draw lessons from WFP's current approaches to targeting and prioritization, to assess the relevance of its normative framework and institutional arrangements and identify internal and external enablers and barriers to effective targeting and prioritization as well as promising practice.

Summary evaluation reports on country strategic plans and management responses

The evaluations provide an analysis and assessment of all WFP activities comprising the country strategic plans. They evaluate the performance and results and provide evaluative insights to make evidence-based decisions about WFP positioning, strategic partnerships, programme design, and implementation. The evaluation findings and recommendations will inform the country office's subsequent strategic plan and programme implementation. Summary evaluation reports and management responses will be presented, **for decision**, for the following country strategic plans and interim country strategic plans:

- Armenia
- Guatemala
- Iraq
- Somalia

Reports by the Joint Inspection Unit relevant to the work of WFP

The Board, by its decision 2002/EB.2/17, recommended that the document on Joint Inspection Unit reports of relevance to the work of WFP submitted annually by the Secretariat to the Board should comprise the following items:

- i) WFP comments on the Joint Inspection Unit reports relevant to the work of WFP received between the submission of the last Board document and 1 October 2025;
- ii) a list of Joint Inspection Unit reports issued since the last reporting period; and
- iii) the status of WFP's implementation of previously approved or accepted recommendations.

In accordance with the practice of the governing bodies of other funds and programmes, the Secretariat presents to the Board each year at its first regular session a summary report containing the items listed above **for decision**.

EB.A/2026 (22–26 June)

Appointment of one member to the Independent Oversight Advisory Committee

The Board will appoint one member to the Independent Oversight Advisory Committee on the basis of the recommendations by the selection panel. This item will be presented to the Board **for decision**.

Annual report of the Independent Oversight Advisory Committee

At its 2009 first regular session, the Board endorsed the creation of the WFP Audit Committee as a body reporting to the Board and the Executive Director. At the 2021 second regular session of the Board, the title was changed to the Independent Oversight Advisory Committee in recognition of its revised terms of reference. This annual report will cover the activities of the Independent Oversight Advisory Committee from 1 April 2025 to 31 March 2026. The closing date coincides with the finalization of the annual financial statements, a prime focus area of the Committee for the period under review. This item will be presented to the Board **for decision**.

Annual report of the Inspector General and note by the Executive Director

In accordance with Article VI (2) (b) (viii) of the WFP General Regulations, the Board is provided with a report of the Inspector General on oversight activities.

This report covering 2025 provides the oversight perspective regarding WFP's governance, risk management and control and provides overviews of the activities of the Office of the Inspector General, the Office of Internal Audit and the Office of Inspections and Investigations. The report is submitted together with a note by the Executive Director. The two items will be presented to the Board **for decision**.

Management review of significant risk and control issues, 2025

The Secretariat will provide further description and analysis of the significant risk and control matters which have been highlighted in the 2025 Executive Director's Statement on Internal Control available in the audited annual accounts for 2025, and which have been prioritized for attention in 2026. The analysis will draw on the review of feedback provided by global management in the 2025 Executive Director Assurance Exercise

and references evidence from internal oversight bodies. This item will be presented to the Board **for decision**.

Annual report of the Ethics Office for 2025

The annual report of the Ethics Office will be presented to the Board **for decision**. The report will cover the work of the Ethics Office in each area of its mandate for the period from 1 January to 31 December 2025 and will provide information about its activities.

Annual report of the Office of the Ombudsperson and Mediation Services for 2025 and management note

The annual report of the Office of the Ombudsperson and Mediation Services will be presented to the Board **for decision**. The report will cover the work of the Office of the Ombudsperson and Mediation Services in each area of its mandate for the period from 1 January to 31 December 2025 and will provide information about its activities.

Evaluation reports

The evaluations documents submitted under this item are presented to the Board **for decision**. The Board is requested to take note of the reports and of the accompanying matrix summarizing the actions that will be taken by management in implementing the recommendations.

Annual evaluation report for 2025 and management response

The annual evaluation report provides an overview of centralized and decentralized evaluations completed, conducted and planned. It examines the performance of the WFP evaluation function and highlights areas for attention in coming years.

Summary report on WFP's social protection strategy and management response

This evaluation will provide an independent assessment of the design, implementation and related practices of WFP's social protection strategy issued by the Secretariat in 2021.

Summary report on the corporate emergency evaluation of WFP's response to the Sudan regional crisis and management response

WFP corporate emergency evaluations assess WFP emergency responses in order to provide evaluation evidence and learning related to WFP's performance and to provide accountability for results to WFP stakeholders, including affected populations. This corporate emergency evaluation report will provide an analysis and assessment of WFP's response to the Sudan regional crisis.

Summary report on evaluation synthesis of WFP engagement in United Nations humanitarian coordination (2018–2024) and management response

This report will bring together evidence from completed evaluations of the WFP engagement in humanitarian clusters.

Summary evaluation reports on country strategic plans and management responses

The evaluations provide an analysis and assessment of all WFP activities comprising the country strategic plans. They evaluate the performance and results and provide evaluative insights to make evidence-based decisions about WFP positioning, strategic partnerships, programme design, and implementation. The evaluation findings and recommendations will inform the country office's subsequent strategic plan and programme implementation. Summary evaluation reports and management responses will be presented, **for decision**, for the following country strategic plans and interim country strategic plans:

- Liberia

Workplan of the External Auditor

This document presents the workplan of the External Auditor, detailing the audit activities for the period 2026–2027. Adherence to international standards on auditing and proven audit methods will form the basis of the External Auditor's assurance of providing high-quality services to WFP. The workplan covers financial, performance and compliance audits as well as quality reviews and individual audit assessments. This item will be presented to the Board **for information**.

EB.2/2026 (16–20 November)

Evaluation reports

The evaluations documents submitted under this item are presented to the Board **for decision**. The Board is requested to take note of the reports and of the accompanying matrix summarizing the actions that will be taken by management in implementing the recommendations.

Summary report on WFP's partnership landscape strategy and management response

This evaluation will provide an independent assessment of the design, implementation and related practices of WFP's partnership landscape strategy.

Summary evaluation reports on country strategic plans and management responses

The evaluations provide an analysis and assessment of all WFP activities comprising the country strategic plans. They evaluate the performance and results and provide evaluative insights to make evidence-based decisions about WFP positioning, strategic partnerships, programme design, and implementation. The evaluation findings and recommendations will inform the country office's subsequent strategic plan and programme implementation. Summary evaluation reports and management responses will be presented, **for decision**, for the following country strategic plans and interim country strategic plans:

- Caribbean multi-country strategic plan
- Congo
- Mozambique
- Tajikistan
- Zimbabwe

EB.1/2027 (22–26 February)

Evaluation reports

The evaluations documents submitted under this item are presented to the Board **for decision**. The Board is requested to take note of the reports and of the accompanying matrix summarizing the actions that will be taken by management in implementing the recommendations.

Summary evaluation report on the WFP's programmatic handover and transition strategy and management response

This evaluation will provide an independent assessment of the design, implementation and related practices of WFP's programmatic handover and transition strategy.

Reports by the Joint Inspection Unit relevant to the work of WFP

The Board, by its decision 2002/EB.2/17, recommended that the document on Joint Inspection Unit reports of relevance to the work of WFP submitted annually by the Secretariat to the Board should comprise the following items:

- i) WFP comments on the Joint Inspection Unit reports relevant to the work of WFP received between the submission of the last Board document and 1 October 2026;
- ii) a list of Joint Inspection Unit reports issued since the last reporting period; and
- iii) the status of WFP's implementation of previously approved or accepted recommendations.

In accordance with the practice of the governing bodies of other funds and programmes, the Secretariat presents to the Board each year at its first regular session a summary report containing the items listed above **for decision**.

EB.A/2027 (14–18 June)

Appointment of two members to the Independent Oversight Advisory Committee

The Board will appoint two members to the Independent Oversight Advisory Committee on the basis of the recommendations by the selection panel. This item will be presented to the Board **for decision**.

Annual report of the Independent Oversight Advisory Committee

At its 2009 first regular session, the Board endorsed the creation of the WFP Audit Committee as a body reporting to the Board and the Executive Director. At the 2021 second regular session of the Board, the title was changed to the Independent Oversight Advisory Committee in recognition of its revised terms of reference. This annual report will cover the activities of the Independent Oversight Advisory Committee from 1 April 2026 to 31 March 2027. The closing date coincides with the finalization of the annual financial statements, a prime focus area of the Committee for the period under review. This item will be presented to the Board **for decision**.

Annual report of the Inspector General and note by the Executive Director

In accordance with Article VI (2) (b) (viii) of the WFP General Regulations, the Board is provided with a report of the Inspector General on oversight activities.

This report covering 2026 provides the oversight perspective regarding WFP's governance, risk management and control and provides overviews of the activities of the Office of the Inspector General, the Office of Internal Audit and the Office of Inspections and Investigations. The report is submitted together with a note by the Executive Director. The two items will be presented to the Board **for decision**.

Management review of significant risk and control issues, 2026

The Secretariat will provide further description and analysis of the significant risk and control matters which have been highlighted in the 2026 Executive Director's Statement on Internal Control available in the audited annual accounts for 2026, and which have been prioritized for attention in 2027. The analysis will draw on the review of feedback provided by global management in the 2026 Executive Director Assurance Exercise and references evidence from internal oversight bodies. This item will be presented to the Board **for decision**.

Annual report of the Ethics Office for 2026

The annual report of the Ethics Office will be presented to the Board for decision. The report will cover the work of the Ethics Office in each area of its mandate for the period from 1 January to 31 December 2026 and will provide information about its activities.

Annual report of the Office of the Ombudsperson and Mediation Services for 2026 and management note

The annual report of the Office of the Ombudsman and Mediation Services will be presented to the Board **for decision**. The report will cover the work of the Office of the Ombudsman and Mediation Services in each area of its mandate for the period from 1 January to 31 December 2026 and will provide information about its activities.

Evaluation reports

The evaluations documents submitted under this item are presented to the Board **for decision**. The Board is requested to take note of the reports and of the accompanying matrix summarizing the actions that will be taken by management in implementing the recommendations.

Annual evaluation report for 2026 and management response

The annual evaluation report provides an overview of centralized and decentralized evaluations completed, conducted and planned. It examines the performance of the WFP evaluation function and highlights areas for attention in coming years.

Summary report on the strategic evaluation of WFP's Global Assurance Project and management response

This evaluation will provide an independent assessment of the design, implementation and related activities of WFP's Global Assurance Project.

Summary report on evaluation synthesis of humanitarian principles and management response

This evaluation synthesis on humanitarian principles will bring together evidence from completed evaluations.

Summary report on the peer review of the evaluation function at the World Food Programme and WFP response

Given that the evaluation policy has a time horizon of 2030, a review of the policy implementation will take place in 2025–2026 aimed at informing any revisions to the policy that are deemed necessary.

Summary evaluation reports on country strategic plans and management responses

The evaluations provide an analysis and assessment of all WFP activities comprising the country strategic plans. They evaluate the performance and results and provide evaluative insights to make evidence-based decisions about WFP positioning, strategic partnerships, programme design, and implementation. The evaluation findings and recommendations will inform the country office's subsequent strategic plan and programme implementation. Summary evaluation reports and management responses will be presented, **for decision**, for the following country strategic plans and interim country strategic plans:

- United Republic of Tanzania
- Togo

Workplan of the External Auditor

This document presents the workplan of the External Auditor, detailing the audit activities for the period 2027–2028. Adherence to international standards on auditing and proven audit methods will form the basis of the External Auditor's assurance of providing high-quality services to WFP. The workplan covers financial, performance and compliance audits as well as quality reviews and individual audit assessments. This item will be presented to the Board **for information**.

EB.2/2027 (15–19 November)

Evaluation reports

The evaluations documents submitted under this item are presented to the Board **for decision**. The Board is requested to take note of the reports and of the accompanying matrix summarizing the actions that will be taken by management in implementing the recommendations.

Summary report on the corporate emergency evaluation of WFP's response to the emergency in the State of Palestine and management response

WFP corporate emergency evaluations assess WFP emergency responses in order to provide evaluation evidence and learning related to WFP's performance and to provide accountability for results to WFP stakeholders, including affected people. This corporate emergency evaluation report will provide an analysis and assessment of WFP's response in the State of Palestine.

Summary evaluation reports on country strategic plans and management responses

The evaluations provide an analysis and assessment of all WFP activities comprising the country strategic plans. They evaluate the performance and results and provide evaluative insights to make evidence-based decisions about positioning WFP, strategic partnerships, programme design, and implementation. The evaluation findings and recommendations will inform the country office's subsequent strategic plan and programme implementation. Summary evaluation reports and management responses will be presented, **for decision**, for the following country strategic plans and interim country strategic plans:

- Afghanistan
- Bangladesh
- Burundi
- Cameroon
- Central African Republic
- Honduras

- Jordan
- Lebanon
- Nigeria
- Pacific multi-country strategic plan
- Sri Lanka

OPERATIONAL MATTERS

EB.1/2026 (24–27 February)

Country strategic plans

The Board will have before it, **for decision**, the following country strategic plans:

- Algeria
- Armenia
- Guatemala
- Iraq
- Somalia

Oral global overview of humanitarian needs and operational concerns and priorities

An oral global overview on humanitarian needs and operational concerns and priorities will be presented to the Board **for information**.

Report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN Women and WFP

A report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women, and WFP will be presented to the Board **for information**.

EB.A/2026 (22–26 June)

Country strategic plans

The Board will have before it, **for decision**, the following country strategic plans:

- Angola
- Côte d'Ivoire
- Liberia
- Türkiye
- Yemen

Oral global overview of humanitarian needs and operational concerns and priorities

An oral global overview on humanitarian needs and operational concerns and priorities will be presented to the Board **for information**.

Report on the field visit of the WFP Executive Board

A report on the field visit of the WFP Executive Board will be presented to the Board **for information**.

Report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP

A report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women, and WFP will be presented to the Board **for information**.

Update on the United Nations Humanitarian Air Service

At the request of the Bureau, an update on the operations and activities of the United Nations Humanitarian Air Service will be presented to the Board **for information**.

Report on global losses for the period 1 January–31 December 2025

The Executive Director will submit to the Board, **for information**, a report on food losses incurred prior to and after delivery in recipient countries.

At its 2000 annual session the Board “encouraged the Secretariat to take all necessary measures to ensure that losses were further reduced and seek monetary reimbursement from those governments which had lost commodities through negligence”. The report describes the measures taken by WFP to keep pre- and post-delivery losses to a minimum between 1 January and 31 December 2025. It makes specific mention of the largest losses, both in terms of absolute and proportional net cost.

Update on food procurement

At the Board's 2006 first regular session Board members asked WFP to report more regularly on food procurement activities as a follow-up to the policy outlined in the document entitled “Food Procurement in Developing Countries” (WFP/EB.1/2006/5-C). This report, presented **for information**, provides: i) statistics on food procurement; ii) an update on food procurement capacity; and iii) an analysis of the interplay between local, regional and international procurement. In accordance with General Rule XII.4, the report will also cover the use of unrestricted cash resources to purchase commodities in developing countries.

Security report

At its 2007 second regular session, the Board requested that the WFP security report be shared with Board members. This document presents an analysis of significant security incidents involving WFP staff, assets and partners in 2025 along with statistical data on geographical distribution and types of security incidents. This item will be presented to the Board **for information**.

EB.2/2026 (16–20 November)

Country strategic plans

The Board will have before it, **for decision**, the following country strategic plans:

- Burkina Faso
- Caribbean multi-country strategic plan
- Congo
- Democratic Republic of the Congo
- Djibouti
- Eswatini
- Lao People's Democratic Republic
- Lebanon
- Libya
- Mali
- Mozambique
- Myanmar
- Niger
- Peru
- South Sudan
- Sudan

- Syrian Arab Republic
- Tajikistan
- Venezuela (Bolivarian Republic of)
- Zimbabwe

Oral global overview of humanitarian needs and operational concerns and priorities

An oral global overview on humanitarian needs and operational concerns and priorities will be presented to the Board **for information**.

EB.1/2027 (22–26 February)

Oral global overview of humanitarian needs and operational concerns and priorities

An oral global overview on humanitarian needs and operational concerns and priorities will be presented to the Board **for information**.

EB.A/2027 (14–18 June)

Country strategic plans

The Board will have before it, **for decision**, the following country strategic plans:

- El Salvador
- Kenya
- Togo
- United Republic of Tanzania

Oral global overview of humanitarian needs and operational concerns and priorities

An oral global overview on humanitarian needs and operational concerns and priorities will be presented to the Board **for information**.

Report on the field visit of the WFP Executive Board

A report on the field visit of the WFP Executive Board will be presented to the Board **for information**.

Update on the United Nations Humanitarian Air Service

At the request of the Bureau, an update on the operations and activities of the United Nations Humanitarian Air Service will be presented to the Board **for information**.

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EB.2/2027 (15–19 November)

Country strategic plans

The Board will have before it, **for decision**, the following country strategic plans:

- Afghanistan
- Bangladesh
- Benin
- Bolivia (Plurinational State of)
- Burundi
- Cameroon
- Central African Republic
- Ecuador
- Guinea-Bissau
- Honduras
- India
- Iran (Islamic Republic of)
- Jordan
- Kyrgyzstan
- Lebanon
- Nigeria
- Pacific
- Pakistan
- Sri Lanka
- Ukraine

Oral global overview of humanitarian needs and operational concerns and priorities

An oral global overview on humanitarian needs and operational concerns and priorities will be presented to the Board **for information**.

ORGANIZATIONAL AND ADMINISTRATIVE MATTERS

EB.1/2026 (24–27 February)

Biennial programme of work of the Executive Board (2026–2027)

Further to a request by the Board at its third regular session in 2004, an updated version of the biennial programme of work (2026–2027) will be presented **for information**.

EB.A/2026 (22–26 June)

Annual update on progress in implementing the recommendations from the strategic evaluation on WFP's work on protection from sexual exploitation and abuse

Further to the consideration by the Board of the strategic evaluation of WFP's work on protection from sexual exploitation and abuse at its 2024 annual session, the Secretariat will provide an update on the implementation of the recommendations. This item will be presented to the Board **for decision**.

Biennial programme of work of the Executive Board (2026–2027)

Further to a request by the Board at its third regular session in 2004, an updated version of the biennial programme of work (2026–2027) will be presented **for information**.

Address by staff representative bodies to the Board

As per procedure established in 2012, staff representative bodies will present their address to the Board on questions of interest to the organization and its staff.

Statistical report on international professional staff and higher categories at 31 December 2025

The Board will have before it, **for information**, a report outlining WFP staffing as at 31 December 2025. It provides the number of international professional and higher category staff holding indefinite, continuing or fixed term (one year or more) appointments and junior professional officers and United Nations volunteers participating in WFP activities. The report also provides statistics on the geographical distribution of WFP international professional and higher category staff.

EB.2/2026 (16–20 November)

Biennial programme of work of the Executive Board (2027–2028)

Pursuant to rule III of the rules of procedure, the Board will have before it, **for decision**, its biennial programme of work (2027–2028).

EB.1/2027 (22–26 February)

Biennial programme of work of the Executive Board (2027–2028)

Further to a request by the Board at its third regular session in 2004, an updated version of the biennial programme of work (2027–2028) will be presented **for information**.

EB.A/2027 (14–18 June)

Annual update on progress in implementing the recommendations from the strategic evaluation on WFP's work on protection from sexual exploitation and abuse

Further to the consideration by the Board of the strategic evaluation of WFP's work on protection from sexual exploitation and abuse at its 2024 annual session, the Secretariat will provide an update on the implementation of the recommendations. This item will be presented to the Board **for decision**.

Biennial programme of work of the Executive Board (2027–2028)

Further to a request by the Board at its third regular session in 2004, an updated version of the biennial programme of work (2027–2028) will be presented **for information**.

Address by staff representative bodies to the Board

As per procedure established in 2012, staff representative bodies will present their address to the Board on questions of interest to the organization and its staff.

Statistical report on international professional staff and higher categories at 31 December 2026

The Board will have before it, **for information**, a report outlining WFP staffing as at 31 December 2026. It provides the number of international professional and higher category staff holding indefinite, continuing or fixed term (one year or more) appointments and junior professional officers and United Nations volunteers participating in WFP activities. The report also provides statistics on the geographical distribution of WFP international professional and higher category staff.

EB.2/2027 (15–19 November)**Biennial programme of work of the Executive Board (2028–2029)**

Pursuant to rule III of the rules of procedure, the Board will have before it, **for decision**, its biennial programme of work (2028–2029).

REPORTS OF EXECUTIVE BOARD SESSIONS**EB.1/2026 (24–27 February)****Decisions and recommendations of the 2026 first regular session of the Executive Board**

The Board will have before it a draft document containing all decisions and recommendations taken at its current session, for verification of their accuracy.

Summary of the work of the 2025 second regular session of the Executive Board

In accordance with the Board's decision at its 1996 second regular session on its methods of work, the summary of work of the 2025 second regular session is submitted **for decision**.

EB.A/2026 (22–26 June)**Decisions and recommendations of the 2026 annual session of the Executive Board**

The Board will have before it a draft document containing all decisions and recommendations taken at its current session, for verification of their accuracy.

Summary of the work of the 2026 first regular session of the Executive Board

In accordance with the Board's decision at its 1996 second regular session on its methods of work, the summary of work of the 2026 first regular session is submitted **for decision**.

EB.2/2026 (16–20 November)**Decisions and recommendations of the 2026 second regular session of the Executive Board**

The Board will have before it a draft document containing all decisions and recommendations taken at its current session, for verification of their accuracy.

Summary of the work of the 2026 annual session of the Executive Board

In accordance with the Board's decision at its 1996 second regular session on its methods of work, the summary of work of the 2026 annual session is submitted **for decision**.

EB.1/2027 (22–26 February)**Decisions and recommendations of the 2027 first regular session of the Executive Board**

The Board will have before it a draft document containing all decisions and recommendations taken at its current session, for verification of their accuracy.

Summary of the work of the 2026 second regular session of the Executive Board

In accordance with the Board's decision at its 1996 second regular session on its methods of work, the summary of work of the 2026 second regular session is submitted **for decision**.

EB.A/2027 (14–18 June)**Decisions and recommendations of the 2027 annual session of the Executive Board**

The Board will have before it a draft document containing all decisions and recommendations taken at its current session, for verification of their accuracy.

Summary of the work of the 2027 first regular session of the Executive Board

In accordance with the Board's decision at its 1996 second regular session on its methods of work, the summary of work of the 2027 first regular session is submitted **for decision**.

EB.2/2027 (15–19 November)**Decisions and recommendations of the 2027 second regular session of the Executive Board**

The Board will have before it a draft document containing all decisions and recommendations taken at its current session, for verification of their accuracy.

Summary of the work of the 2027 annual session of the Executive Board

In accordance with the Board's decision at its 1996 second regular session on its methods of work, the summary of work of the 2027 annual session is submitted **for decision**.

Provisional calendar of FAO/IFAD/WFP governing bodies and other main sessions 2026

	2026	
JANUARY	WFP/EB (Part I)	20
FEBRUARY	IFAD/GC WFP/EB (Part II)	9-13 24-27
MARCH	39 LARC 124 CCLM 38 NERC (SOM) 38 NERC (MM)	2-6 16-18 25-27 (TBC) 30/3-1/4 (TBC)
APRIL	34 ARC IFAD/EB 38 APRC	13-17 (TBC) 2-24 27-30
MAY	9 INARC 35 ERC 207 FC 142 PC 208 FC (WFP)	4-8 11-15 18-22 18-22 25-27
JUNE	180 CL WFP/EB	8-12 22-26
JULY	49 CODEX (Geneva) 77 CCP 30 COAG	6-10 13-15 20-24
AUGUST		
SEPTEMBER	37 COFI IFAD/EB 28 COFO	7-11 14-18 28/9-2/10
OCTOBER	WFF WFD 54 CFS 125 CCLM	12-16 16 19-23 26-28
NOVEMBER	209 FC (WFP) 210 FC 143 PC WFP/EB 181 CL	2-3 9-13 9-13 16-20 30/11-4/12
DECEMBER	IFAD/EB	7-11

APRC	Regional Conference for Asia and the Pacific	ERC	Regional Conference for Europe
ARC	Regional Conference for Africa	FC	Finance Committee
C	Conference	IFAD/EB	IFAD Executive Board
CCLM	Committee on Constitutional and Legal Matters	IFAD/GC	IFAD Governing Council
CCP	Committee on Commodity Problems	INARC	Informal Regional Conference for North America
CFS	Committee on World Food Security	LARC	Regional Conference for Latin America and the Caribbean
CGRFA	Commission on Genetic Resources for Food and Agriculture	MM	Ministerial Meeting
CL	Council	NERC	Regional Conference for the Near East
COAG	Committee on Agriculture	PC	Programme Committee
CODEX	Codex Alimentarius Commission	SOM	Senior Officers Meeting
COFI	Committee on Fisheries	WFD	World Food Day
COFO	Committee on Forestry	WFF	World Food Forum