

Executive Board

Second regular session Rome, 17–20 November 2025

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Decisions and recommendations of the 2025 second regular session of the Executive Board

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Rapporteur:	Mr Hogyun Kim (Republic of Korea)	

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Decisions and recommendations

The decisions and recommendations in the current report will be implemented by the Secretariat in the light of the Board's deliberations, from which the main comments will be reflected in the summary of the work of the session.

Adoption of the agenda

The Board adopted the agenda for the session.

17 November 2025

Appointment of the Rapporteur

In accordance with rule XII of it rules of procedure, the Board appointed Mr Hogyun Kim (Republic of Korea, List B) as Rapporteur for its 2025 second regular session.

17 November 2025

Current and future strategic issues

2025/EB.2/1 Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP

The Board took note of the opening remarks by the Executive Director. The main points of the Executive Director and the Board's comments would be reflected in the summary of the work of the session.

17 November 2025

Strategic matters

2025/EB.2/2 WFP strategic plan (2026–2029)

The Board approved the WFP strategic plan (2026-2029) (WFP/EB.2/2025/3-B/1/Rev.1).

17 November 2025

2025/EB.2/3 WFP corporate results framework (2026–2029)

The Board approved the WFP corporate results framework (2026-2029) (WFP/EB.2/2025/3-C/1/Rev.1).

17 November 2025

Oversight functions

2025/EB.2/4 WFP accountability and oversight framework

The Board approved the WFP accountability and oversight framework (WFP/EB.2/2025/6-A).

17 November 2025

Financial and budgetary matters

2025/EB.2/5 WFP management plan (2026–2028)

Having considered WFP's management plan for 2026–2028 (WFP/EB.2/2025/5-A/1/Rev.2), the Board:

- i) *noted* that the proposed 2026 programme support and administrative budget assumed a funding level of USD 6.4 billion in 2026 (the "global contribution forecast");
- ii) took note of projected operational requirements of USD 13.0 billion in 2026 and a provisional implementation plan of USD 7.7 billion for 2026, as outlined in section III of the management plan for 2026–2028;

iii) approved a 2026 programme support and administrative budget of USD 380 million, to be appropriated as follows:

Strategic direction and management

USD 94.5 million

Efficient, effective and evidence-based business services

USD 176.9 million

Influential advocacy and communications for effective partnerships and resource mobilization

Robust governance and independent oversight

USD 37.3 million

Total USD 380.0 million

- iv) authorized the Executive Director to increase the programme support and administrative budget in the case of an increase in the global contribution forecast, at a rate not to exceed 2 percent of the anticipated increase in that forecast, less the USD 15 million anticipated in programme support and administrative budget funding shortfall for that period; and in all other cases *urged and authorized* the Executive Director to reduce the appropriation by up to 10 percent by implementing cost-saving measures, as feasible;
- v) approved the use of the programme support and administrative equalization account to fund any shortfall between indirect support cost revenue from contributions and the programme support and administrative appropriation, as may be reduced pursuant to paragraph iv) above;
- vi) approved a standard indirect support cost recovery rate at 6.5 percent for 2026 for all contributions except for such contributions received pursuant to General Rule XIII.4 (e), for which an indirect support cost recovery rate of 4 percent shall apply;
- vii) approved the use of the programme support and administrative equalization account for a total amount of USD 78 million, specifically to:
 - a) appropriated USD 70 million for two new critical corporate initiatives, namely the WFP Digital Business Transformation Plan (2025–2028) for USD 60 million and the implementation of the Global Shared Services Strategy (2026–2028) for USD 10 million; and
 - b) replenished the Wellness fund with USD 8 million;
- viii) *approved* the use of the unearmarked portion of the General Fund for a total amount of USD 92 million, specifically to:
 - a) replenished the Immediate Response Account by the amount of USD 25 million to improve the availability of funds for allocations from that account;
 - b) replenished the Country Office Safety Net by the amount of USD 25 million to continue to support country offices facing acute financial distress and to expand the scope of the safety net to address unforeseen and urgent costs, such as staff relocation and evacuation, arising from rapidly changing security conditions or incidents, while ensuring that available directed and multilateral contributions remain focused on supporting WFP beneficiaries;
 - c) replenished the Emerging Donor Matching Fund by the amount of USD 22 million for the purposes described in section IV.3 of the management plan for 2026–2028; and
 - d) invested the amount of USD 20 million in the individual fundraising model;
- ix) took note of the repurposing of up to USD 97.5 million of the Employee Benefit Fund surplus to support workforce management costs, including separation payments and salaries for unassigned staff;

x) approved the classification of the vertical funds identified in paragraphs 28 through 30 of section II of the management plan for 2026–2028 as non-traditional donors for the purposes of application of WFP General Rule XIII.4 (c);

- xi) *approved* the resourcing target level of USD 400 million for the Immediate Response Account in 2026, in line with the 2025 level;
- xii) *approved* the evaluation function workplan and priorities for 2026–2028 as presented in annex VIII; and
- xiii) took note of the proposed amendments to the WFP Financial Regulations as set forth in the proposed text column of annex VII and of the advice of the Advisory Committee on Administrative and Budgetary Questions and the Finance Committee of the Food and Agriculture Organization of the United Nations in this regard, and looks forward to further consultation and to consideration of the proposed amendments in 2026.

The Board also took note of the comments of the Advisory Committee on Administrative and Budgetary Questions of the United Nations (WFP/EB.2/2025/5-(A,B)/2) and the Finance Committee of the Food and Agriculture Organization of the United Nations (WFP/EB.2/2025/5-(A,B)/3).

18 November 2025

2025/EB.2/6 Report of the External Auditor on findings from field audits and WFP management response

The Board took note of the report of the External Auditor on findings from field audits (WFP/EB.2/2025/5-B/1) and the management response (WFP/EB.2/2025/5-B/1/Add.1).

The Board also took note of the comments of the Advisory Committee on Administrative and Budgetary Questions of the United Nations (WFP/EB.2/2025/5-(A,B)/2) and the Finance Committee of the Food and Agriculture Organization of the United Nations (WFP/EB.2/2025/5-(A,B)/3).

18 November 2025

Oversight functions (continued)

2025/EB.2/7 Summary report on the evaluation of WFP's 2018 enterprise risk management policy

The Board took note of the summary report on the evaluation of WFP's 2018 enterprise risk management policy (WFP/EB.2/2025/6-B/2) and the management response (WFP/EB.2/2025/6-B/2/Add.1).

18 November 2025

Organizational and administrative matters

2025/EB.2/8 Appointment of the Inspector General and Director of the Oversight Office

Following the recommendation by the Executive Director, the Board approved the appointment of Mr. Anthony Garnett (United Kingdom) as Inspector General and Director of Oversight Office, for a term of four years, from 15 January 2026 to 14 January 2030.

Oversight functions (continued)

2025/EB.2/9 Summary report on the corporate emergency evaluation of WFP's response in Yemen (2019-2024) and management response

The Board took note of the summary report on the corporate emergency evaluation of WFP's response in Yemen (2019–2024), (WFP/EB.2/2025/6-B/1) and the management response (WFP/EB.2/2025/6-B/1/Add.1).

18 November 2025

2025/EB.2/10 Summary report on the evaluation of the country strategic plan for the Republic Türkiye (2018–2025) and management response

The Board took note of the summary report on the evaluation of the WFP country strategic plans for the Republic of Türkiye (2018–2025), (WFP/EB.2/2025/6-C/9) and the management response (WFP/EB.2/2025/6-C/9/Add.1).

19 November 2025

2025/EB.2/11 Summary report on the evaluation of the country strategic plan for China (2022–2025) and management response

The Board took note of the summary report on the evaluation of the country strategic plan for China (2022–2025) (WFP/EB.2/2025/6-C/1) and the management response (WFP/EB.2/2025/6-C/1/Add.1)

19 November 2025

2025/EB.2/12 Summary report on the evaluation of the country strategic plan for the Niger (2020–2025)

The Board took note of the summary report on the evaluation of the country strategic plan for the Niger (2020–2025), (WFP/EB.2/2025/6-C/7) and the management response (WFP/EB.2/2025/6-C/7/Add.1)

19 November 2025

2025/EB.2/13 Summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025) and management response

The Board took note of the summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025) (WFP/EB.2/2025/6-C/2) and the management response (WFP/EB.2/2025/6-C/2/Add.1).

19 November 2025

2025/EB.2/14 Summary report on the evaluation of the country strategic plans for the Democratic Republic of the Congo for 2020–2025 and management response

The Board took note of the summary report on the evaluation of the country strategic plans for the Democratic Republic of the Congo for 2020–2025, (WFP/EB.2/2025/6-C/3) and the management response (WFP/EB.2/2025/6-C/3/Add.1).

19 November 2025

2025/EB.2/15 Summary report on the evaluation of the country strategic plan for Eswatini for 2020–2025 and management response

The Board took note of the summary report on the evaluation of the country strategic plan for Eswatini for 2020–2025 (WFP/EB.2/2025/6-C/4) and the management response (WFP/EB.2/2025/6-C/4/Add.1).

Operational matters

2025/EB.2/16 Country strategic plan – Indonesia (2026–2030)

Summary report on the evaluation of the country strategic plan for Indonesia (2021–2025) and management response

The Board approved the Indonesia country strategic plan (2026–2030) (WFP/EB.2/2025/7-A/4) at a total cost to WFP of USD 10,170,922.

The Board took note of the summary report on the evaluation of the country strategic plan for Indonesia (2021–2025) (WFP/EB.2/2025/6-C/6) and the management response (WFP/EB.2/2025/6-C/6/Add.1).

19 November 2025

2025/EB.2/17 Country strategic plan – Sierra Leone (2026–2030)

Summary report on the evaluation of the country strategic plan for Sierra Leone (2020–2025) and management response

The Board approved the Sierra Leone country strategic plan (2026–2030) (WFP/EB.2/2025/7-A-6) at a total cost to WFP of USD 148,730,683.

The Board took note of the summary report on the evaluation of the country strategic plan for Sierra Leone (2020–2025), (WFP/EB.2/2025/6-C/8) and the management response (WFP/EB.2/2025/6-C/8/Add.1).

19 November 2025

2025/EB.2/18 Country strategic plan – Ethiopia (2026–2030)

Summary report on the evaluation of the country strategic plan for Ethiopia (2020–2025) and management response

The Board approved the Ethiopia country strategic plan (2026-2030) (WFP/EB.2/2025/7-A/3) at a total cost to WFP of USD 3,318,815,888.

The Board took note of the summary report on the evaluation of the country strategic plan for Ethiopia (2020–2025) (WFP/EB.2/2025/6-C/5) and the management response (WFP/EB.2/2025/6-C/5/Add.1)

19 November 2025

2025/EB.2/19 Country strategic plan – Uganda (2026–2030)

Summary report on the evaluation of the country strategic plan for Uganda (2018–2025) and management response

The Board approved the Uganda country strategic plan (2026-2030) (WFP/EB.2/2025/7-A/9) at a total cost to WFP of USD 784,745,367.

The Board took note of the summary report on the evaluation of the country strategic plan for Uganda (2018–2025) (WFP/EB.2/2025/6-C/10) and the management response (WFP/EB.2/2025/6-C/10/Add.1)

19 November 2025

2025/EB.2/20 Country strategic plan – Timor-Leste (2026–2030)

The Board approved the Timor-Leste country strategic plan (2026–2030) (WFP/EB.2/2025/7-A/7) at a total cost to WFP of USD 41,255,303.

2025/EB.2/21 Country strategic plan – Rwanda (2026–2029)

The Board approved the Rwanda country strategic plan (2026–2029) (WFP/EB.2/2025/7-A/5) at a total cost to WFP of USD 185,224,327.

19 November 2025

Oversight functions (continued)

2025/EB.2/22 Revised terms of reference of the Independent Oversight Advisory Committee

The Board approves the revised terms of reference of the Independent Oversight and Advisory Committee as set out in document WFP/EB.2/2025/6-D.

20 November 2025

Organizational and administrative matters (continued)

2025/EB.2/23 Biennial programme of work of the Executive Board (2026–2027)

The Board approved the biennial programme of work of the Executive Board (2026–2027) as set out in document WFP/EB.2/2025/8-B/Rev.1 and as proposed by the Bureau and the Secretariat.

20 November 2025

Reports of the Executive Board sessions

2025/EB.2/24 Summary of the work of the 2025 annual session of the Executive Board

The Board approved the draft summary of the work of its 2025 annual session, the final version of which would be embodied in document WFP/EB.A/2025/10-C.

ANNEX I

Agenda

- **1. Adoption of the agenda** (for decision)
- **2. Appointment of the Rapporteur** (for decision)

3. Strategic matters

- a) Opening remarks by the Executive Director, including an overview of current and future opportunities and challenges for WFP (for information)
- b) WFP strategic plan (2026–2029) (for decision)
- c) WFP corporate results framework (2026–2029) (for decision)

4. Policy issues

a) Update on collaboration among the Rome-based agencies (for information)

5. Financial and budgetary matters

- a) WFP management plan (2026–2028) (for decision)
- b) Report of the External Auditor on findings from field audits and WFP management response (for decision)

6. Oversight functions

- a) WFP accountability and oversight framework (for decision)
- b) Evaluation reports (for decision)
 - 1. Summary report on the corporate emergency evaluation of WFP's response in Yemen (2019–2024) and management response
 - 2. Summary report on the evaluation of WFP's 2018 enterprise risk management policy and management response
- c) Summary evaluation reports on country strategic plans and management responses (for decision)
 - 1. China (2022-2025)
 - 2. Côte d'Ivoire (2019-2025)
 - 3. Democratic Republic of the Congo (2020–2025)
 - 4. Eswatini (2020-2025)
 - 5. Ethiopia (2020–2025)
 - 6. Indonesia (2021–2025)
 - 7. Niger (2020–2025)
 - 8. Sierra Leone (2020–2025)
 - 9. Türkiye (2018–2025)
 - 10. Uganda (2018-2025)

d) Revised terms of reference of the Independent Oversight Advisory Committee (for decision)

7. Operational matters

- a) Country strategic plans (for decision)
 - 1. Côte d'Ivoire (2026-2030) ITEM POSTPONED TO THE 2026 ANNUAL SESSION
 - 2. Cuba (2026-2030) ITEM POSTPONED TO THE 2026 FIRST REGULAR SESSION
 - 3. Ethiopia (2026-2030)
 - 4. Indonesia (2026–2030)
 - 5. Rwanda (2026-2029)
 - 6. Sierra Leone (2026-2030)
 - 7. Timor-Leste (2026–2030)
 - 8. Türkiye (2026–2028) ITEM POSTPONED TO THE 2026 ANNUAL SESSION
 - 9. Uganda (2026-2030)
 - 10. Yemen (2026-2028) ITEM POSTPONED TO THE 2026 ANNUAL SESSION
- b) Revisions of country strategic plans and corresponding budget increases or decreases approved by the Board by vote by correspondence (for information)
 - 1. Benin (2024–2027)
- c) Oral global overview of humanitarian needs and operational concerns and priorities (for information)¹
- d) Oral report on the joint field visit of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP (for information)*
- e) Revisions of country strategic plan and interim country strategic plans, and corresponding budget increases or decreases, approved under delegations of authority (1 January–30 June 2025) (for information)

8. Organizational and administrative matters

- a) Appointment of the Inspector General and Director of the Oversight Office (for decision)
- b) Biennial programme of work of the Executive Board (2026–2027) (for decision)

9. Reports of the Executive Board sessions

- a) Decisions and recommendations of the 2025 second regular session of the Executive Board
- b) Summary of the work of the 2025 annual session of the Executive Board (for decision)

¹ Items marked with an asterisk are to be presented for information only but will nevertheless be discussed during the session.

ANNEX II

List of documents

1 Provisional agenda WFP/EB.2/2025/1/1/Rev.2
Annotated provisional agenda WFP/EB.2/2025/1/2/Rev.2

Strategic matters

3 b) WFP strategic plan (2026–2029) WFP/EB.2/2025/3-B/1/Rev.1 3 c) WFP corporate results framework (2026–2029) WFP/EB.2/2025/3-C/1/Rev.1

Policy issues

4 a) Update on collaboration among the Rome-based agencies WFP/EB.2/2025/4-A

Financial and budgetary matters

5 a) WFP management plan (2026–2028) WFP/EB.2/2025/5-A/1/Rev.2 5 b) Report of the External Auditor on findings from field audits WFP/EB.2/2025/5-B/1 WFP management response to the recommendations in the WFP/EB.2/2025/5-B/1/Add.1 report of the External Auditor on findings from field audits Report of the Advisory Committee on Administrative and WFP/EB.2/2025/3-(B,C)/2 **Budgetary Questions (ACABQ)** WFP/EB.2/2025/5-(A,B)/2 Report of the FAO Finance Committee WFP/EB.2/2025/3-(B,C)/3 WFP/EB.2/2025/5-(A,B)/3

Oversight functions

for China (2022-2025)

6 a) WFP accountability and oversight framework WFP/EB.2/2025/6-A 6 b) Summary report on the corporate emergency evaluation of WFP/EB.2/2025/6-B/1 WFP's response in Yemen (2019-2024) Management response to the recommendations in the WFP/EB.2/2025/6-B/1/Add.1 summary report on the corporate emergency evaluation of WFP's response in Yemen (2019-2024) Summary report on the evaluation of WFP's 2018 enterprise risk WFP/EB.2/2025/6-B/2 management policy Management response to the recommendations from the WFP/EB.2/2025/6-B/2/Add.1 summary report on the evaluation of WFP's 2018 enterprise risk management policy 6 c) Summary report on the evaluation of the country strategic plan WFP/EB.2/2025/6-C/1 for China (2022-2025) Management response to the recommendations in the WFP/EB.2/2025/6-C/1/Add.1 summary report on the evaluation of the country strategic plan

Summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025)	WFP/EB.2/2025/6-C/2
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for Côte d'Ivoire (2019–2025)	WFP/EB.2/2025/6-C/2/Add.1
Summary report on the evaluation of the country strategic plans for the Democratic Republic of the Congo for 2020–2025	WFP/EB.2/2025/6-C/3
Management response to the recommendations in the summary report on the evaluation of the country strategic plans for Democratic Republic of the Congo (2020–2025)	WFP/EB.2/2025/6-C/3/Add.1
Summary report on the evaluation of the country strategic plan for Eswatini for 2020–2025	WFP/EB.2/2025/6-C/4
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for Eswatini (2020–2025)	WFP/EB.2/2025/6-C/4/Add.1
Summary report on the evaluation of the country strategic plan for Ethiopia (2020–2025)	WFP/EB.2/2025/6-C/5
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for Ethiopia (2020–2025)	WFP/EB.2/2025/6-C/5/Add.1
Summary report on the evaluation of the country strategic plans for Indonesia (2021–2025)	WFP/EB.2/2025/6-C/6
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for Indonesia (2021–2025)	WFP/EB.2/2025/6-C/6/Add.1
Summary report on the evaluation of the country strategic plan for Niger (2020–2025)	WFP/EB.2/2025/6-C/7
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for the Niger (2020–2025)	WFP/EB.2/2025/6-C/7/Add.1
Summary report on the evaluation of the country strategic plan for Sierra Leone (2020–2025)	WFP/EB.2/2025/6-C/8
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for Sierra Leone (2020–2025)	WFP/EB.2/2025/6-C/8/Add.1
Summary report on the evaluation of the WFP country strategic plans for the Republic of Türkiye (2018–2025)	WFP/EB.2/2025/6-C/9
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for the Republic of Türkiye (2018–2025)	WFP/EB.2/2025/6-C/9/Add.1
Summary report on the evaluation of the country strategic plan for Uganda (2018–2025)	WFP/EB.2/2025/6-C/10
Management response to the recommendations in the summary report on the evaluation of the country strategic plan for Uganda (2018–2025)	WFP/EB.2/2025/6-C/10/Add.1
Revised terms of reference of the Independent Oversight and Advisory Committee	WFP/EB.2/2025/6-D

6 d)

Operational matters

7 a)	Ethiopia country strategic plan (2026–2030)	WFP/EB.2/2025/7-A/3
	Indonesia country strategic plan (2026–2030)	WFP/EB.2/2025/7-A/4
	Rwanda country strategic plan (2026–2029)	WFP/EB.2/2025/7-A/5
	Sierra Leone country strategic plan (2026–2030)	WFP/EB.2/2025/7-A/6
	Timor-Leste country strategic plan (2026–2030)	WFP/EB.2/2025/7-A/7
	Uganda country strategic plan (2026–2030)	WFP/EB.2/2025/7-A/9
7 b)	Revision of the Benin country strategic plan (2024–2027) and corresponding budget decrease	WFP/EB.2/2025/7-B/1
7 e)	Revisions of country strategic plans and interim country strategic plans, and corresponding budget increases or decreases, approved under delegations of authority (1 January–30 June 2025)	WFP/EB.2/2025/7-E

Organizational and administrative matters

8 a)	Appointment of the Inspector General and Director of Oversight Office	WFP/EB.2/2025/8-A
8 b)	Biennial programme of work of the Executive Board (2026–2027)	WFP/EB.2/2025/8-B/Rev.1

Reports of the Executive Board sessions

9	Decisions and recommendations of the 2025 second regular session of the Executive Board	WFP/EB.2/2025/9-A
	Summary of the work of the 2025 second regular session of the Executive Board	WFP/EB.2/2025/9-C*

Information notes

Provisional list of participants	WFP/EB.2/2025/INF/1
Provisional timetable	WFP/EB.2/2025/INF/2/Rev.1
Report by the Executive Director on recent senior staff	WFP/EB.2/2025/INF/3
movements	

^{*} To be issued after approval by the Executive Board at its first regular session in February 2026.