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

Executive Board
Second regular session
Rome, 16–18 November 2026

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Agenda item 8
WFP/EB.2/2026/8-A
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 (2027–2028)

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 (2027–2028) as set out in document WFP/EB.2/2026/8-A 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 (2027–2028)

EB.1/2027 – Part I (19 January) EB.1/2027 – Part II (22–26 February)	EB.A/2027 (14–18 June)	EB.2/2027 (15–19 November)
INTRODUCTION	**INTRODUCTION**	**INTRODUCTION**
Part I ➢ *Adoption of the agenda (D)* ➢ *Election of the Bureau and appointment of the Rapporteur (D)* **Part II** ➢ *Adoption of the agenda (D)*[1]	➢ *Adoption of the agenda (D)* ➢ *Appointment of the Rapporteur (D)*	➢ *Adoption of the agenda (D)* ➢ *Appointment of the Rapporteur (D)*
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 2026 *(D)*	**ANNUAL REPORTS**
POLICY ISSUES	**POLICY ISSUES** ➢ Update on WFP's role in the collective humanitarian response (2026) (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** ➢ Enterprise risk management policy update (D) ➢ 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, 2026 (D) ➢ Report on the utilization of WFP's strategic financing mechanisms (1 January–31 December 2026) (D) ➢ Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2026 (I)	**FINANCIAL AND BUDGETARY MATTERS** ➢ WFP management plan (2028–2030) (D) ➢ Report of the External Auditor on findings from field audits and WFP management response (D)
OVERSIGHT FUNCTIONS *Evaluation reports (D)* ➢ Summary evaluation report on the WFP's programmatic handover and transition strategy and management response *Summary evaluation reports on country strategic plans and management responses (D)* ➢ Congo *Reports by the Joint Inspection Unit relevant to the work of WFP (D)*	**OVERSIGHT FUNCTIONS** *Appointment of two members to the Independent Oversight Advisory Committee (D)* *Annual report of the Independent Oversight Advisory Committee (D)* *Annual report of the Inspector General (D) and note by the Executive Director (D)* *Management review of significant risk and control issues, 2026 (D)* *Annual report of the Ethics Office for 2026 (D)* *Annual report of the Office of the Ombudsperson and Mediation Services for 2026 and management note (D)*	**OVERSIGHT FUNCTIONS** *Summary evaluation reports on country strategic plans and management responses (D)* ➢ Afghanistan ➢ Bangladesh ➢ Burundi ➢ Cameroon ➢ Honduras ➢ Jordan ➢ Lebanon ➢ Nigeria ➢ Pacific multi-country strategic plan ➢ South Sudan ➢ Sri Lanka ➢ Togo

[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.1/2027 – Part I (19 January) EB.1/2027 – Part II (22–26 February)	EB.A/2027 (14–18 June)	EB.2/2027 (15–19 November)
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OPERATIONAL MATTERS *Country strategic plans (D)* ➢ Algeria ➢ Congo ➢ Eswatini ➢ Syrian Arab Republic *Oral global overview of humanitarian needs and operational concerns and priorities (I)* *Reports of the Executive Director on operational matters (I)*	**OPERATIONAL MATTERS** *Country strategic plans (D)* ➢ El Salvador ➢ Kenya *Oral global overview of humanitarian needs and operational concerns and priorities (I)* *Report on the field visit of the WFP Executive Board (I)* *Update on the United Nations Humanitarian Air Service (I)* *Report on global losses for the period 1 January–31 December 2026 (I)* *Update on food procurement (I)* *Security report (I)*	**OPERATIONAL MATTERS** *Country strategic plans (D)* ➢ Afghanistan ➢ Bangladesh ➢ Benin ➢ Bolivia (Plurinational State of) ➢ Burundi ➢ Cameroon ➢ Central African Republic ➢ Djibouti ➢ Ecuador ➢ Guinea-Bissau ➢ Honduras ➢ India ➢ Iran (Islamic Republic of) ➢ Jordan ➢ Kyrgyzstan ➢ Lebanon ➢ Libya ➢ Nigeria ➢ Pacific ➢ Peru ➢ South Sudan ➢ Sri Lanka ➢ Togo ➢ Venezuela (Bolivarian Republic of) *Oral global overview of humanitarian needs and operational concerns and priorities (I)* *Reports of the Executive Director on operational matters (I)*

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ORGANIZATIONAL AND ADMINISTRATIVE MATTERS *Biennial programme of work of the Executive Board (2027–2028) (I)*	**ORGANIZATIONAL AND ADMINISTRATIVE MATTERS** *Annual update on progress in implementing the recommendations from the strategic evaluation on WFP's work on protection from sexual exploitation and abuse (D)* *Biennial programme of work of the Executive Board (2027–2028) (I)* *Address by staff representative bodies to the Board (I)* *Statistical report on international professional staff and higher categories at 31 December 2026 (I)*	**ORGANIZATIONAL AND ADMINISTRATIVE MATTERS** *Biennial programme of work of the Executive Board (2028–2029) (D)*
REPORTS OF EXECUTIVE BOARD SESSIONS *Decisions and recommendations of the 2027 first regular session of the Executive Board* *Summary of the work of the 2026 second regular session of the Executive Board (D)*	**REPORTS OF EXECUTIVE BOARD SESSIONS** *Decisions and recommendations of the 2027 annual session of the Executive Board* *Summary of the work of the 2027 first regular session of the Executive Board (D)*	**REPORTS OF EXECUTIVE BOARD SESSIONS** *Decisions and recommendations of the 2027 second regular session of the Executive Board* *Summary of the work of the 2027 annual session of the Executive Board (D)*
OTHER BUSINESS	**OTHER BUSINESS**	**OTHER BUSINESS**

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POLICY ISSUES ➢ Privacy policy (D)	**POLICY ISSUES** ➢ Evaluation policy 2028 (D) ➢ Update on WFP's role in the collective humanitarian response (2027) (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)
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OVERSIGHT FUNCTIONS *Establishment of a selection panel for the appointment of Independent Oversight Advisory Committee members (D)* *Appointment of one member to the Independent Oversight Advisory Committee (D)* *Evaluation reports (D)* ➢ Summary report on the evaluation of the protection and accountability policy and management response *Reports by the Joint Inspection Unit relevant to the work of WFP (D)*	**OVERSIGHT FUNCTIONS** *Annual report of the Independent Oversight Advisory Committee (D)* *Annual report of the Inspector General (D) and note by the Executive Director (D)* *Management review of significant risk and control issues, 2027 (D)* *Annual report of the Ethics Office for 2027 (D)* *Annual report of the Office of the Ombudsperson and Mediation Services for 2027 and management note (D)*	**OVERSIGHT FUNCTIONS** *Appointment of one member to the Independent Oversight Advisory Committee (D)* *Summary evaluation reports on country strategic plans and management responses (D)* ➢ Colombia ➢ Gambia ➢ Ghana ➢ Madagascar ➢ Malawi ➢ Mauritania ➢ Nepal ➢ Philippines

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OTHER BUSINESS	**OTHER BUSINESS**	**OTHER BUSINESS**

* Dates for 2028 are still to be confirmed.

ANNOTATED BIENNIAL PROGRAMME OF WORK OF THE EXECUTIVE BOARD (2027–2028)

(Classified by subject and session)

ANNUAL REPORTS

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.

EB.A/2028 (19–23 June)

Annual performance report for 2027

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 2027 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.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)

Enterprise risk management policy update

Building on the recommendations of the evaluation of WFP's enterprise risk management policy, which was considered by the Board at its 2025 second regular session, the Secretariat will present an update to the Enterprise Risk Management Policy. This item will be presented to the Board **for decision.**

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.**

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. The update provides an overview on the collaboration, along with any new joint initiatives and partnerships for food and nutrition security. This item will be presented to the Board **for information.**

EB.1/2028 (14–18 February)

Privacy policy

Privacy in WFP is governed by two Executive Director's Circulars since 2022 and while these two instruments were essential to establish the Global Privacy Office and to introduce data protection standards and safeguards in WFP, it has been determined by the Secretariat that a Board-approved policy would be the appropriate normative instrument to provide the institutional authority and accountability necessary to safeguard personal data and address any newly arising or remaining gaps. This item will be presented to the Board **for decision.**

EB.A/2028 (19–23 June)

Evaluation policy 2028

On the basis of the results and recommendations of the peer review of WFP's evaluation function carried out by the United Nations Evaluation Group and the Development Assistance Committee of the Organisation for Economic Co-operation and Development in 2026 and 2027 and following consultations with WFP management and the Member States, a revised evaluation policy will be presented to the Board **for decision.**

Update on WFP's role in the collective humanitarian response (2027)

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.2/2028 (20–24 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. 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.**

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. The update provides an overview on the collaboration, along with any new joint 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/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 and WFP management response

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 also include the response by the Secretariat to the recommendations contained in the report. Both documents will be presented to the Board **for decision**.

EB.A/2028 (19–23 June)

Audited annual accounts, 2027

The audited annual accounts present a full set of financial statements and notes for 2027. 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 2027)

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Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2027

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EB.2/2028 (20–24 November)

WFP management plan (2029–2031)

The Board will have before it, **for decision,** the management plan for the period 2029–2031, including WFP's budget for 2029.

Report of the External Auditor on findings from field audits and WFP management response

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 also include the response by the Secretariat to the recommendations contained in the report. Both documents will be presented to the Board **for decision**.

OVERSIGHT FUNCTIONS

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.

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:

- Congo

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 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 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 cash-based transfers and management response

This evaluation synthesis on cash-based transfers 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 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.

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**.

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:

- United Republic of Tanzania

EB.2/2027 (15–19 November)

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
- Honduras
- Jordan
- Lebanon
- Nigeria
- Pacific multi-country strategic plan
- South Sudan
- Sri Lanka
- Togo

EB.1/2028 (14–18 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 2028 and 2029. This item will be presented to the Board **for decision.**

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**.

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 evaluation of the protection and accountability policy and management response

This evaluation will provide an independent assessment of the design, implementation and related activities of the protection and accountability policy, approved by the Board at its 2020 second regular session.

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 2027;

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/2028 (19–23 June)

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 2027 to 31 March 2028. 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 2027 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, 2027

The Secretariat will provide further description and analysis of the significant risk and control matters which have been highlighted in the 2027 Executive Director's Statement on Internal Control available in the audited annual accounts for 2027, and which have been prioritized for attention in 2028. The analysis will draw on the review of feedback provided by global management in the 2027 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 2027

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 2027 and will provide information about its activities.

Annual report of the Office of the Ombudsperson and Mediation Services for 2027 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 2027 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 2027 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 evaluation of the people policy and management response

This evaluation will provide an independent assessment of the design, implementation and related activities of the people policy, approved by the Board at its 2021 annual session.

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:

- Egypt
- Zambia

Workplan of the External Auditor

This document presents the workplan of the External Auditor, detailing the audit activities for the period 2028–2029. 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.2/2028 (20–24 November)

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**.

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:

- Colombia
- Gambia
- Ghana
- Madagascar
- Malawi
- Mauritania
- Nepal
- Philippines

OPERATIONAL MATTERS

EB.1/2027 (22–26 February)

Country strategic plans

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

- Algeria
- Congo
- Eswatini
- Syrian Arab Republic

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

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.**

Report on global losses for the period 1 January–31 December 2026

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 2026. 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 2026 along with statistical data on geographical distribution and types of security incidents. This item will be presented to the Board **for information.**

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
- Djibouti
- Ecuador
- Guinea-Bissau
- Honduras
- India
- Iran (Islamic Republic of)
- Jordan
- Kyrgyzstan
- Lebanon
- Libya
- Nigeria
- Pacific
- Peru
- South Sudan
- Sri Lanka
- Togo
- Venezuela (Bolivarian Republic of)

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.1/2028 (14–18 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/2028 (19–23 June)

Country strategic plans

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

- Egypt
- United Republic of Tanzania
- Zambia

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EB.2/2028 (20–24 November)

Country strategic plans

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

- Bhutan
- Cambodia
- Colombia
- Dominican Republic
- Gambia
- Ghana
- Haiti

- Madagascar
- Malawi
- Mauritania
- Nepal
- Philippines
- Sao Tome and Principe
- State of Palestine

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.1/2027 (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).

EB.1/2028 (14–18 February)

Biennial programme of work of the Executive Board (2028–2029)

Further to a request by the Board at its third regular session in 2004, an updated version of the biennial programme of work (2028–2029) will be presented **for information.**

EB.A/2028 (19–23 June)

Biennial programme of work of the Executive Board (2028–2029)

Further to a request by the Board at its third regular session in 2004, an updated version of the biennial programme of work (2028–2029) will be presented **for information.**

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EB.2/2028 (20–24 November)

Biennial programme of work of the Executive Board (2029–2030)

Pursuant to rule III of the rules of procedure, the Board will have before it, **for decision,** its biennial programme of work (2029–2030).

REPORTS OF EXECUTIVE BOARD SESSIONS

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**.

EB.1/2028 (14–18 February)

Decisions and recommendations of the 2028 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 2027 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 2027 second regular session is submitted **for decision**.

EB.A/2028 (19–23 June)

Decisions and recommendations of the 2028 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 2028 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 2028 first regular session is submitted **for decision**.

EB.2/2028 (20–24 November)

Decisions and recommendations of the 2028 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 2028 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 2028 annual session is submitted **for decision**.

Provisional calendar of FAO/IFAD/WFP governing bodies and other main sessions 2027

	2027	
JANUARY	91 CCEXEC (Rome) **WFP/EB (Part I)**	25-29 **26**
FEBRUARY	**IFAD/GC** International law event with ESIL **WFP/EB (Part II)**	**1–5** 17 **22–26**
MARCH	**126 CCLM** **211 FC** **144 PC** Ministerial Conference: Agrifood Systems Transformation for Sustainable Development	**1–3** **15–19** **15–19** 23-24
APRIL	21 CPM **183 CL** **IFAD/EB** 21 CGRFA	5–9 **12–16** **19–23** 26–30
MAY	47 EuFMD 5 Global Conference of the World Banana Forum Rome Nutrition Week	4–5 24–28 31/5–4/6
JUNE	**212 FC (WFP)** **WFP/EB** **45 C**	**7–9** **14–18** **26/6–2/7**
JULY	**184 CL** 92 CCEXEC (Rome) 50 CAC (Rome)	**5** 6–9 12–16
AUGUST	Global Forest Observation Initiative Plenary	30/8–3/9
SEPTEMBER	High-level Event Advancing the United Nations Decade on Ecosystem Restoration **IFAD/EB** CRC POPRC **127 CCLM** 45 ECA (Hungary)	6–10 **13–17** 20–24 27/9–3/10 **29/09–01/10** 29–30
OCTOBER	WFF WFD 55 CFS **213 FC (WFP)**	11–15 16 (*Saturday*) 18–22 **28–29**
NOVEMBER	**214 FC** **145 PC** **WFP/EB** 12 ITPGRFA **185 CL**	**8–12** **8–12** **15–19** 22–26 **29/11–3/12**
DECEMBER	**IFAD/EB**	**13–17**

C	Conference	ESIL	European Society of International Law
CAC	Codex Alimentarius Commission	FC	Finance Committee
CCEXEC	Executive Committee of the Codex Alimentarius Commission	EuFMD	European Commission for the Control of Foo-and-Mouth Disease
CCLM	Committee on Constitutional and Legal Matters	IFAD/EB	IFAD Executive Board
CFS	Committee on World Food Security	IFAD/GC	IFAD Governing Council
CGRFA	Commission on Genetic Resources for Food and Agriculture	ITPGRFA	International Treaty on Plan Genetic Resources for Food and Agriculture
CL	Council	PC	Programme Committee
CPM	Commission on Phytosanitary Measures	POPRC	Persistent Organic Pollutants Review Committee
CRC	Chemical Review Committee	WFD	World Food Day
ECA	European Commission on Agriculture	WFF	World Food Forum