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

### **Draft decision\***

The Board takes note of the update on WFP's implementation of United Nations General Assembly resolution 72/279 (repositioning the United Nations development system) set out in document WFP/EB.A/2024/5-B.

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\* 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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1. This information note builds on the 2023 update on WFP's implementation of United Nations General Assembly resolution 72/279 on the reform of the United Nations development system (UNDS), which was presented to the Board at its 2023 annual session. The aims of the UNDS reform, as recalled by the United Nations Secretary-General, are "to focus more on people and less on process. To become more nimble and effective. And to build a workplace of equality, diversity and integrity". This information note complements other materials provided to the Board that address the UNDS reform and the 2020 quadrennial comprehensive policy review (QCPR). These include WFP's 2023 annual performance report and the corporate results framework for 2022–2025. The [Secretary-General's 2024 report on the implementation of General Assembly resolution 75/233](#), which is on the QCPR, provides a thorough account of system-wide progress in the implementation of resolution 72/279 and outlines the proposed new funding compact. The [2024 report of the Chair of the United Nations Sustainable Development Group \(UNSDG\)](#) provides further details of the progress made in the United Nations resident coordinator system and the United Nations Development Coordination Office.
2. Annex II of this information note contains the UNDS reform checklist, which has been designed by the Chair of the UNSDG to guide the mainstreaming of certain aspects of reporting on the implementation of the reform and to enable broad analysis of the reform's application throughout the UNSDG. Annex I provides an update on WFP's implementation of the 2019 funding compact.

### **Strengthening system-wide support for the 2030 Agenda for Sustainable Development and the Sustainable Development Goals at the country level**

3. Over the years that WFP has been implementing the objectives of the UNDS reform, the components of the repositioning of the UNDS have been embedded into WFP through a "whole-of-WFP" approach.
4. As WFP moves towards the third generation of country strategic plans (CSPs), analysis shows that the development portfolios of all second-generation CSPs are directly derived from the respective United Nations sustainable development cooperation frameworks (UNSDCFs). The development outcomes contained within the CSPs are derived from UNSDCF priorities, which WFP country offices subsequently confirm in a letter signed by the resident coordinator, in accordance with the requirements brought in under the UNDS reform. Ninety percent of second-generation CSPs are aligned with UNSDCF cycles.
5. As a member of the UNSDG programme working group, WFP is actively engaged in revisiting the common country analysis approach and related guidance to make them "fit for purpose". At an inter-agency workshop conducted in Istanbul, Türkiye in April 2024, WFP participated in the co-creation of a new guiding structure for common country analyses following a systems-based approach – rather than one based on "siloes" Sustainable Development Goal (SDG) analysis – and three principles aimed at ensuring that the analysis is people-centred, systems-focused and evidence-based. Striking the right balance between flexibility at the country level and direction from the global level will be essential as this work continues, as will selecting the right methodology to support coherent systems analysis.
6. The revision of the common country analysis approach is part of a broader revision of UNSDCF guidance to which WFP is contributing. This review, which is examining more than 100 UNSDCF processes conducted worldwide, seeks to clarify and streamline the existing guidance, incorporate lessons learned and good practices, design more user-friendly formats and integrate new tools and practices from the country level.

7. Throughout 2023, WFP also contributed to the updating of system-wide guidance on the planning and development of cooperation frameworks in exceptional circumstances, when the necessary conditions for developing a full UNSDCF are not in place. The updated guidance simplifies and clarifies the proposed approaches, building on lessons and feedback from the field.
8. Following the evaluation of WFP's policy on CSPs, the organization is reviewing its country strategic planning processes and documents with a view to embracing a more strategic and leaner approach to the CSP framework. National plans, UNSDCFs and humanitarian planning frameworks will remain central to the third generation of WFP's CSPs.

### **Advancing shared business operations for greater efficiency and effectiveness**

9. WFP continues to work towards the targets for business operational efficiency set by the Secretary-General and reinforced in the 2020 QCPR. Additional advancements in system-wide efficiencies can be found in annex II on the UNDS reform checklist.
10. To highlight a few details on progress in **business operations strategies**, the 2024 annual review of business operations strategies, covering the period from January to March 2024, concluded that WFP country offices had achieved total cost efficiencies of USD 15.9 million in 2023, bringing the five-year total for 2019–2023 to USD 36 million in cost efficiencies and cost avoidance by WFP country offices.
11. Regarding other efficiencies, WFP continued its field engagement and capacity development work, supporting country offices in line with the inter-agency plan for the roll-out of **common back office** services and focusing on inter-agency offices in Brazil, Jordan, Kenya, Senegal, the United Republic of Tanzania and Zimbabwe. In the United Republic of Tanzania, WFP will be the hosting entity for all common back office services once they are launched. WFP is preparing a proposal for hosting common back office logistics services in Kenya and is actively participating in inter-agency discussions on improving the common back office process in a new wave of countries.
12. **Global shared services** provide location-independent services. Owing to factors that include the effects of the coronavirus disease 2019 (COVID-19) pandemic, the adoption of new ways of working and the expanded use of technology, the United Nations is transforming the ways in which it carries out administrative tasks, creating growing potential for generating efficiencies by using global shared services. For example, services that only two years ago were regarded as requiring the physical presence of staff in the office or in the country can now be provided more efficiently remotely from any location. Six WFP global shared services have been prioritized for roll-out: the United Nations booking hub for passenger mobility, accommodation and medical services; the United Nations fleet; United Nations asset disposal services; and the United Nations road safety academy. For these services, WFP has developed business cases, which have been shared with the inter-agency task team on global shared services responsible for approving their scale-up.
13. Launched in 2017, the **United Nations booking hub** illustrates the UNDS reform in action. The hub has the largest customer base of any global shared service, with 3.5 million humanitarians from 17 United Nations entities served to date, 1.4 million of whom were served in 2023. The hub provides access to United Nations flights, passenger mobility and carpooling services, accommodation services, clinics and wellness services, at 1,650 field service points in 116 countries, fostering inter-agency collaboration in field services. Operated by WFP, the United Nations booking hub helps 3,500 United Nations service managers to digitally transform their daily activities, other managers to monitor data for improved decision-making, and United Nations entities to maximize efficiency gains and environmental benefits. All the partners joining the platform have signed the same service

agreement, in line with the United Nations' mutual recognition statement. The booking hub also delivers on the Secretary-General's vision for a "UN 2.0",<sup>1</sup> based on data, digital services and innovation to transform the ways of working in the United Nations system, making them more agile and creative for a changing world in which inter-agency collaboration will be key to a sustainable future. The UNSDG has selected the United Nations booking hub as a priority global shared service to be scaled up to maximize efficiency gains throughout the United Nations system. In 2023, the hub recorded an estimated USD 11.5 million in efficiency gains.

14. The largest and fastest growing service is **United Nations mobility**, comprising WFP's passenger transport and carpooling services, which are operational in 106 countries, involve 8,000 United Nations vehicles and 6,000 United Nations drivers and have served 2.8 million passengers to date. In 2023, United Nations mobility generated USD 5.1 million in efficiency gains through digitization initiatives and fleet optimization and saved 338 mt in carbon dioxide emissions through increased ridesharing and carpooling among United Nations personnel.
15. The **United Nations fleet**, a joint initiative between WFP and the Office of the United Nations High Commissioner for Refugees (UNHCR), continues to deliver efficient and cost-effective access to light vehicles for the United Nations system. Since its launch in October 2022, 14 United Nations entities have signed service agreements for the fleet's services, and 400 vehicles have been ordered or leased in 60 countries. Thirty-three percent of the total orders were for low-emission vehicles, helping to reduce the carbon footprint of United Nations entities. The fleet maintained a high customer satisfaction score of 4.5 out of 5 throughout 2022/23, in line with the focus on client satisfaction that is an underlying principle of the UNDS reform. The full operationalization of the United Nations fleet marked a new phase in safe, efficient and sustainable fleet management for the United Nations system and represented a major contribution to the implementation of the UNDS reform agenda.

### **Engaging with the United Nations resident coordinator system**

16. WFP currently has ten staff members serving as resident coordinators, accounting for 9 percent of all resident coordinators. WFP is the second largest source of resident coordinators in the United Nations system, after the United Nations Development Programme (UNDP). A further 11 WFP staff members have successfully passed the resident coordinator assessment and are in the resident coordinator pool.
17. For 2024, WFP has transferred USD 2.44 million to the special purpose trust fund for the implementation of the resident coordinator system, to which UNSDG members contribute approximately USD 77.5 million per year. In accordance with the UNDS reform, WFP applies a 1 percent levy to donor contributions for development-related activities, which reduces the amount available for programmatic activities. In 2023, WFP transferred the USD 50,352 that it generated through the levy to the special purpose trust fund. By May 2024, WFP had transferred an additional USD 21,655 to the levy.
18. The resident coordinator system is a central component of the repositioned UNDS but continues to face funding shortfalls, as outlined in the 2024 report of the Secretary-General on the implementation of the QCPR and the 2024 report of the UNSDG chair on the United Nations Development Coordination Office.

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<sup>1</sup> See [UN 2.0 website](#).

## Funding compact

19. WFP's progress against the indicators of the UNDS funding compact<sup>2</sup> is reported in detail in annex I. This is the last annual update in which the targets set out in the funding compact for 2019–2023 apply. Overall, WFP has made good progress in fulfilling the relevant commitments of the compact. For instance, WFP has continued to actively participate in system-wide evaluations, and 100 percent of WFP's centralized and decentralized evaluation and internal audit reports are made publicly available online. Regarding transparency, WFP shares its annual financial data, disaggregated by SDG and country, with the United Nations System Chief Executives Board in compliance with the highest international standards for transparency. WFP's annual performance report and individual annual country reports give visibility on contributions, whether voluntary, pooled or from programme countries, and WFP routinely updates the Board on internal efficiency gains. In addition, WFP signed the high-level statement of mutual recognition in 2018, early in the UNDS reform process, and reports annually on the implementation of cost recovery policies and rates.
20. As noted in his report to the United Nations Economic and Social Council (ECOSOC),<sup>3</sup> in late 2023, the Secretary-General launched an effort to develop a new funding compact that builds on the positive results of the 2019 compact and addresses some of that compact's shortcomings. Over a five-month period, WFP participated in multiple rounds of consultations among UNSDG members, which were led by the United Nations Development Coordination Office. WFP also took note of the intergovernmental consultations during which the views of some Member States were gathered. WFP welcomes the new funding compact<sup>4</sup> proposed by the Secretary-General in his 2024 report to the operational activities for development segment of ECOSOC. Ultimately, better-quality funding that is more flexible and predictable can help to further increase the coherence of the work of the UNDS and achieve the strategic results set out in UNSDCF.

## Conclusion

21. In his 2024 report to the operational activities for development segment of ECOSOC, the Secretary-General noted that, "With reforms largely consolidated, it is our common duty to ensure we permanently adapt and fine-tune system-wide action to respond swiftly to needs on the ground." Following approaches aimed at addressing humanitarian and development needs, and guided by its strategic plan and CSPs, WFP is striving to support national governments in the attainment of the SDGs and the targets of the 2030 Agenda for Sustainable Development by the end of this decade. As outlined in this information note and in the detailed checklist in annex II, WFP is continuing to implement the reform agenda set out in 2017. Amid resourcing constraints, the need for entities in the UNDS to work better together and to achieve comprehensive efficiencies is as important as ever.

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<sup>2</sup> See [Implementation of General Assembly resolution 71/243 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, 2019: funding compact: Report of the Secretary-General \(A/74/73/Add.1–E/2019/14/Add.1\)](#) for the full funding compact from 2019.

<sup>3</sup> United Nations. 2023. [Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system: Report of the Secretary-General \(A/78/721–E/2023/59\)](#).

<sup>4</sup> United Nations. 2024. [Implementation of General Assembly resolution 75/233 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system: Funding Compact for the United Nations' support to the Sustainable Development Goals](#) (advance unedited version).

22. Building on the momentum from last year's SDG Summit, WFP supports the priorities contained in the political declaration of the summit, including those related to the need to deepen international commitments to the fight against hunger and to investments in nationally owned and climate-sensitive food systems. This year's Summit of the Future will be another key moment for considering how the multilateral system can prepare for tomorrow's world.

## ANNEX I

<b>MEMBER STATES-RELATED COMMITMENTS</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
<b>Aligning funding to entity requirements</b>				
Baseline (2017): 19.4% Target (2023): 30%	Core funding to WFP as a share of overall revenue: 2018 = 6%  (data include all funding to WFP, both humanitarian and development)	Core funding to WFP as a share of overall revenue: 2019 = 5%  (data include all funding to WFP, both humanitarian and development)	Core funding to WFP as a share of overall revenue: 2022 = 5%; 2023 = 9% (as of 24 April 2023)  (data include all funding to WFP, both humanitarian and development)	Core funding to WFP as a share of overall revenue: 2023 = 7%; 2024 = 12% (as of 22 April 2024)  (data include all funding to WFP, both humanitarian and development)
Baseline (2017): 27% Target (2023): 30%	WFP received no assessed contributions.	WFP received no assessed contributions.	WFP received no assessed contributions.	WFP received no assessed contributions.
Baseline (2017): 5% Target (2023): 10%	Share of WFP non-core resources channelled through inter-agency pooled funds: 2018 = 3.5%  (data include all funding to WFP, both humanitarian and development)	Share of WFP non-core resources channelled through inter-agency pooled funds: 2019 = 3.2%  (data include all funding to WFP, both humanitarian and development)	Share of WFP non-core resources channelled through inter-agency pooled funds: 2022 total = 3%; 2023 = 1.7% (as of 1 May 2023)  (data include all funding to WFP, both humanitarian and development)	Share of WFP non-core resources channelled through inter-agency pooled funds: 2023 total = 4%; 2024 = 4% (as of 22 April 2024)  (data include all funding to WFP, both humanitarian and development)
Baseline (2017): 3% Target (2023): 6%	WFP has no thematic funding instruments.	WFP has no thematic funding instruments.	N/A – WFP does not report on the percentage of non-core resources for development-related activities channelled through single agency thematic funds	N/A – WFP does not report on the percentage of non-core resources for development-related activities channelled through single agency thematic funds.
<b>Providing stability</b>				
Baseline (2017): 66% Target (2023): 100%	Share of government partners contributing core resources: 2018 = 36%	Share of government partners contributing core resources: 2019 = 40%	Share of government partners contributing core resources: 2022 = 31%; 2023 = 33% (as of 24 April 2023)	Share of government partners contributing core resources: 2023 = 37% (35 donors); 2024 = 27% (13 donors) (as of 22 April 2024)

<b>MEMBER STATES-RELATED COMMITMENTS</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
Baseline (2017): 59% and 27% Target (2023): 100% and 50%	WFP does not administer any pooled funds and has no thematic funding instruments.	WFP does not administer any pooled funds and has no thematic funding instruments.	WFP does not administer any pooled funds and has no thematic funding instruments.	WFP does not administer any pooled funds and has no thematic funding instruments.
Baseline (2018): to be determined Target (2021): to be determined	In 2018, WFP received USD 7.3 billion against total requirements of USD 10.5 billion, or 70%.	In 2019, WFP received USD 8.1 billion against total requirements of USD 12.6 billion, or 64%.	In 2022, for the full year, WFP received USD 14.2 billion against total requirements of USD 21.4 billion, or 66%. In 2023, as of 24 April, WFP received USD 2.7 billion against total requirements of USD 23.6 billion, or 11%.	In 2023, for the full year, WFP received USD 8.5 billion against total requirements of USD 22.8 billion, or 37%. In 2024, as of 22 April, WFP received USD 2.2 billion against total projected requirements of USD 18 billion, or 12%.
Baseline (2017): 12/25 or 48% Target (2023): 100%	Percentage of WFP revenue that is multi-year: 14%. Percentage of WFP revenue that has a duration longer than one year: 76.8%.	Percentage of WFP revenue that is multi-year: 17%. Percentage of WFP revenue that has a duration longer than one year: 74.9%.	In 2022, for the full year, percentage of WFP revenue that is multi-year: 10%. In 2022, for the full year, percentage of WFP revenue that has a duration longer than one year: 75%. In 2023, as of 24 April, percentage of WFP revenue that is multi-year: 21%. In 2023, as of 24 April, percentage of WFP revenue that has a duration longer than one year: 61%.	In 2023, for the full year, percentage of WFP revenue that is multi-year: 13%. In 2023, for the full year, percentage of WFP revenue that has a duration longer than one year: 77%. In 2024, as of 22 April, percentage of WFP revenue that is multi-year: 22%. In 2023, as of 22 April, percentage of WFP revenue that has a duration longer than one year: 58%.
<b>Facilitating coherence and efficiency</b>				
Baseline (2017): to be determined Target (2019 onwards): 0	Number of indirect support cost (ISC) waivers granted by WFP in 2018: 28 for a total value of USD 1.03 million.	Number of ISC waivers granted by WFP in 2019: 20 for a total value of USD 0.9 million.	Number of ISC waivers granted by WFP in 2022: 5 for a total value of USD 1.1 million.	Number of ISC waivers granted by WFP in 2023: 4 for a total value of USD 1.1 million.



UNSDG RELATED COMMITMENTS – UNSDG ENTITIES				
Funding compact baselines and targets	WFP 2018 baseline	WFP 2019 data	WFP May 2023 update	WFP May 2024 update
<b>Accelerating results on the ground</b>				
<p>Baseline (2018): 29% (joint evaluation), 20% (independent system-wide evaluation (ISWE))</p> <p>Target (2021): 75% (joint evaluation), 50% (ISWE)</p>	<p>In 2018, WFP completed five joint evaluations and another five were ongoing. WFP was also engaged in one inter-agency humanitarian evaluation (IAHE) of the response to El Niño in Ethiopia.</p>	<p>In 2019, at the decentralized level, WFP was involved in nine joint evaluations, of which three were completed by the end of the year – Colombia, Eswatini and India. In addition, the WFP Office of Evaluation (OEV) was actively engaged in the IAHE of the drought response in Ethiopia, which was completed in 2019, the IAHE of the response to Cyclone Idai in Mozambique, and the IAHE on gender equality and the empowerment of women and girls. Preparations for the joint evaluation of collaboration among the Rome-based agencies started in late 2019 and continued in 2020.</p>	<p>In 2022, OEV collaborated with the evaluation offices of other United Nations entities and global partners on the management of joint evaluations with a global scope. Specifically, OEV worked with the Joint United Nations Programme on HIV and AIDS (UNAIDS), the International Labour Organization (ILO) and the United Nations Children’s Fund (UNICEF) on a joint evaluation of UNAIDS’ work on social protection and contributed to a strategic joint evaluation of the collective international development and humanitarian response to the COVID-19 pandemic, which was led by the COVID-19 Global Evaluation Coalition of the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD DAC). Both evaluations were due to be completed in the second part of 2023.</p> <p>WFP supported the Global Coalition on Evaluative Evidence for the SDGs – a joint initiative with other United Nations entities, bilateral and multilateral organizations and global evaluation networks that generates synthesis reports on the evidence gathered from evaluations on the</p>	<p>In 2023, OEV continued to contribute to global joint evaluations of UNAIDS’ work on social protection, and the collective international development and humanitarian response to COVID-19, which were started in 2022 and will be finalized in 2024. OEV is a member of the OECD-DAC evaluation steering group which provides oversight and guidance for the evaluation of the COVID-19 response, supporting management and acting as an advisory body.</p> <p>WFP co-managed nine joint evaluations in 2023, seven of which were conducted with other United Nations entities in Chad, Kenya, Lebanon, Mauritania, the Niger, Nigeria and the State of Palestine, and were co-managed with UNICEF, the United Nations Population Fund (UNFPA), ILO, UNHCR, the World Health Organization (WHO), UNDP and the Food and Agriculture Organization of the United Nations (FAO). WFP led the evaluation process in five of the seven United Nations joint evaluations and also conducted two joint decentralized evaluations with the governments of Eswatini and Guatemala.</p> <p>WFP continues to be part of the management group for the Global Coalition on Evaluative Evidence for the SDGs, which brings together United Nations entities, bilateral and</p>

<b>UNSDG RELATED COMMITMENTS – UNSDG ENTITIES</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
			<p>themes of the five SDG pillars: people, planet, prosperity, peace and partnership. WFP was part of the management group for the synthesis report on partnership and was committed to supporting the synthesis reports on people and planet, which were planned for 2023 and 2024. Work on the partnership synthesis report started in 2022 and the results will be presented at the first SDG summit in 2023.</p> <p>In line with WFP's commitment to system-wide evaluations as a central part of the reform led by the Secretary-General, OEV provided inputs to two global system-wide evaluation exercises in 2022: an assessment of the evaluability of the COVID-19 multi-partner trust fund, and the subsequent system-wide evaluation of the United Nations development system's response to the social and economic impacts of COVID-19; and the system-wide evaluation of the joint SDG Fund.</p> <p>WFP continued to support UNSDCF evaluations at the country level. As a member of the United Nations Network for Evaluation in Sub-Saharan Africa, WFP reviewed the draft inception report on the evaluation of the Malawi UNSDCF and coordinated the review of the terms of reference for the Lesotho UNSDCF</p>	<p>multilateral organizations and global evaluation and other bodies and networks involved in synthesis reporting with the aim of harnessing the potential of evaluation and syntheses of findings to accelerate progress towards the SDGs. In 2023, the coalition produced its first synthesis report, on partnership (SDG 17). WFP is a co-chair for the synthesis report on the SDG people pillar – together with UNDP, UNICEF, the United Nations Educational, Scientific and Cultural Organization, and the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) – and is also involved in the inter-agency synthesis of findings from United Nations evaluations of progress towards SDG 5, led by UN-Women.</p> <p>Regarding IAHEs, OEV is actively engaged in the management groups that assess the collective humanitarian responses to emergencies for which a system-wide humanitarian scale-up response has been activated by the United Nations Emergency Relief Coordinator in consultation with the Inter-Agency Standing Committee Principals. Evaluations ongoing in 2023 focused on the humanitarian responses in Afghanistan and northern Ethiopia, with publication of the reports expected in 2024. In 2024, three IAHE exercises are scheduled to assess the responses to the 2023 earthquake in Türkiye and the</p>

<b>UNSDG RELATED COMMITMENTS – UNSDG ENTITIES</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
			<p>evaluation. Working through the United Nations Economic Commission for Latin America and the Caribbean , WFP supported the review of UNSDCF evaluations for Colombia and the Dominican Republic. WFP is also an active member of the UNEG working group on UNSDCF evaluations, in which it is represented by staff from OEV and the regional evaluation units for Latin America and the Caribbean and the Middle East, Northern Africa and Eastern Europe. The UNEG working group has been exploring ways of helping country offices to apply the guidelines for UNSDCF evaluations that were issued in 2022.</p> <p>In 2022 the following joint evaluations were completed: two IAHEs of the responses to the Yemen crisis and the COVID-19 pandemic; one centralized joint evaluation of UNAIDS’ work on efficient and sustainable financing; and seven decentralized joint evaluations in Barbados, Benin, Colombia, Lesotho, Madagascar and the Regional Bureau for Southern Africa.</p>	<p>Syrian Arab Republic and the humanitarian crisis in Somalia, and to produce a synthesis report on the response to the humanitarian crisis in Ukraine.</p> <p>In 2023, WFP supported UNSDCF reviews in Cuba and Colombia, working through the United Nations Network for Evaluation in Latin America and the Caribbean.</p>

<b>UNSDG RELATED COMMITMENTS – UNSDG ENTITIES</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
<b>Improving transparency and accountability</b>				
Baseline (2017): 62% Target (2021): 100%	WFP's strategic plans and corporate results frameworks are approved by WFP's Executive Board. The discussions on these documents, among others, include dialogue with the Board on the financing of WFP's development results.	The financing of development results is central to WFP's strategic plan and corporate results framework. In 2019 WFP discussed the issue with Board members at the Board's 2019 annual session and during informal consultations on the Multilateral Organisation Performance Assessment Network, the partnerships and engagement strategy for non-governmental entities (the updated private partnerships strategy) and WFP's local food procurement strategy.	In 2022, WFP continued to refine its reporting on results and on its use of resources to achieve those results. This issue was a central consideration during the development of the strategic plan and the corporate results framework for 2022–2025.	WFP continues to refine its reporting on results and on its use of resources to achieve those results. The importance of this issue is reflected in the strategic plan and the corporate results framework for 2022–2025.
Baseline (2017): 69% Target (2021): 100%	WFP submits its financial data to the Chief Executives Board for Coordination.	Accomplished. No change from baseline (first report submitted in 2008).	Accomplished. No change from baseline.	Accomplished. No change from baseline.
Baseline (2017): 36% Target (2021): 100%	WFP publishes its data.	Accomplished. No change from baseline (first report to the International Aid Transparency Initiative in June 2014).	Accomplished. No change from baseline.	Accomplished. No change from baseline.

<b>UNSDG RELATED COMMITMENTS – UNSDG ENTITIES</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
Baseline (2017): 46% Target (2021): 100%	WFP reports on expenditures disaggregated by country.	Accomplished. No change from baseline (first report in 2008).	Accomplished. No change from baseline.	Accomplished. No change from baseline.
Baseline (2017): 20% Target (2021): 100%	WFP reports on expenditures disaggregated by SDG.	Accomplished. No change from baseline (first report on 17 May 2019).	Accomplished. No change from baseline	Accomplished. No change from baseline.
Baseline (2018): 21% Target (2021): 100%	100 percent of WFP centralized and decentralized evaluation reports are published on WFP websites. Those that meet or exceed quality requirements are uploaded on to the websites of UNEG and the Active Learning Network for Accountability and Performance in Humanitarian Action, ensuring wide dissemination of evaluation results to the humanitarian and development communities at the global level.	In accordance with commitments made in its evaluation policy, WFP published all centralized and decentralized evaluation reports on its website as soon as the Board had taken formal note of them at the relevant Board session. Evaluation reports that met or exceeded quality requirements were uploaded on to the websites of UNEG and the Active Learning Network for Accountability and Performance in Humanitarian Action, ensuring wide dissemination. Additional efforts were made to maximize the use of evaluation findings, including by organizing learning events and developing tailored	In accordance with commitments made in its evaluation policy, WFP published all centralized and decentralized evaluation reports on its website as soon as the Board had taken formal note of them at the relevant Board session. Evaluation reports that exceeded, met or approached WFP quality requirements were uploaded on to the websites of UNEG and the Active Learning Network for Accountability and Performance in Humanitarian Action, and on to the evaluation map (Evalmapper), ensuring wide dissemination. Additional efforts continued to be made to maximize the use of evaluation findings, including by organizing learning events and developing tailored evaluation products for specific audiences.	In accordance with commitments made in its evaluation policy, WFP publishes all centralized, decentralized and impact evaluation reports on its website as soon as the Board has taken formal note of them at the relevant Board session. Evaluation reports that exceed, meet or approach WFP quality requirements are uploaded on to the websites of UNEG and the Active Learning Network for Accountability and Performance in Humanitarian Action, and on to Evalmapper, ensuring wide dissemination. Additional efforts are made to maximize the use of evaluation findings, including by organizing learning events and developing tailored evaluation products for specific audiences.

<b>UNSDG RELATED COMMITMENTS – UNSDG ENTITIES</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
		evaluation products for specific audiences.		
Baseline (2018): 0 Target (2019): 100%	Since 2013, WFP's internal audit reports have been externally available on the <a href="#">Audit Reports</a> page of WFP's website.	WFP's internal audit reports were made externally available on the <a href="#">Audit Reports</a> page of WFP's website. The United Nations Representatives of Internal Audit Services (UN-RIAS) platform was not yet in place.	<p>In 2022, new search functionalities were added to the webpage for WFP's audit reports.</p> <p>It is worth recalling that the UN-RIAS network has no funding and no budget and that all activities are funded and undertaken on a voluntary basis. No funding for the UN-RIAS platform has been available since the Global Compact was agreed by Member States.</p> <p>In the absence of funding, and recognizing the need for the platform, WFP's Office of the Inspector General volunteered to use some of its funding to pilot the platform with a view to providing a basis for discussions with potential funders and for further developments in the platform's eventual rollout and its sustainability. It was expected that the pilot would be launched in the second half of 2023.</p>	<p>Since 2022, WFP's website for internal audit reports has been enhanced with new search functionalities.</p> <p>WFP's Office of Internal Audit has initiated an internal project to determine the best solution for hosting the UN-RIAS knowledge platform. Terms of reference outlining the governance arrangements, functionalities, security requirements and other elements of the platform are currently being discussed with the UN-RIAS chairs. The piloting of the platform has been delayed and is not expected to start before early 2025.</p>

<b>UNSDG RELATED COMMITMENTS – UNSDG ENTITIES</b>				
<b>Funding compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP May 2023 update</b>	<b>WFP May 2024 update</b>
Baseline (2018): n/a Target (2020): Yes	Voluntary, core, pooled and thematic fund contributions are highlighted in WFP's annual performance report, in all annual country reports and in an annual corporate report on flexible contributions.	WFP used its global annual performance report and individual annual country reports to highlight results from voluntary contributions.	WFP used its global annual performance report and individual annual country reports to highlight results from voluntary contributions.	WFP uses its global annual performance report and individual annual country reports to highlight results from voluntary contributions.
Baseline (2018): n/a Target (2020): Yes	WFP does not administer any pooled or thematic funds.	WFP did not administer any pooled or thematic funds.	WFP did not administer any pooled or thematic funds.	WFP does not administer any pooled or thematic funds.
<b>Increasing efficiencies</b>				
Baseline (2017): 41% Target (2021): 100%	WFP has reported on efficiency gains in its annual performance report since 2015.	WFP has included information on efficiency gains in its annual reporting since 2015 and continued to refine the related analysis.	WFP has included information on efficiency gains in its annual reporting since 2015 and continued to refine the related analysis.	WFP has included information on efficiency gains in its annual reporting since 2015 and continues to refine the related analysis.
Baseline (2018): 28% Target (2021): 100%	WFP signed the high-level statement of mutual recognition in November 2018.	Accomplished. No change from baseline.	Accomplished. No change from baseline.	Accomplished. No change from baseline.
Baseline (2017): 51% Target (2021): 100%	WFP reports to the Board annually on the implementation of its approved cost-recovery policies and rates, through the management plan.	Accomplished. No change from baseline.	Accomplished. No change from baseline.	Accomplished. No change from baseline.

## ANNEX II

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



<b>UN Development System Reform – Checklist for UNSDG Entities' Governing Bodies</b>	
	<b>Answer: Yes/No/NA and comment where requested.</b>
<b>UN Country Team Configuration</b>	
5) What proportion of your entities' country offices have engaged in a country configuration exercise in line with the agreed Cooperation Framework, in accordance with national development policies, plans, priorities and needs and in consultation with the host government?	99% of WFP country offices have engaged in country configuration exercises in line with the relevant cooperation framework.
6) In how many countries did this exercise lead to a change in your business models, country-level footprint and/or programming?	As part of the CSP design process, WFP consults the other UNCT members and the national government when formulating its country presence and the model for its interventions. In many settings, WFP's country-level footprint is a combination of humanitarian and development modalities. In such settings the scale and scope of humanitarian needs are a predominant factor in determining WFP's country-level footprint and scale of its interventions, in accordance with the humanitarian principle of operational independence.
7) In how many countries did this exercise lead to an increase in the relative share of policy advice vis-à-vis project implementation, including large-scale procurement support?	Data not yet available.
<b>Multi-country Office Review</b>	
8) Has your entity reviewed and adjusted its programme responses and resource allocations in support of the priorities of Small Island Developing States?	Yes. WFP currently has seven context-specific CSPs that cover Small Island Developing States, either singly or under a multi-CSP such as those for the Caribbean and Pacific regions. The development of these strategic plans is aligned with national priorities, and programme implementation and resource allocation are revised accordingly.
9) In response to the Multi-Country Office review, has your entity taken concrete steps to review the appropriateness of expertise and organizational arrangements in MCO settings, where required?	Yes. The internal structures of the multi-country offices for the Caribbean and Pacific regions have been revised and consolidated since the offices were set up.
<b>Efficiencies</b>	
10) What % of your entity's country offices participate in the country's Business Operations Strategy (BOS)?	100% of WFP's country offices participate in the business operations strategy for their respective country.

UN Development System Reform – Checklist for UNSDG Entities' Governing Bodies	
	<b>Answer: Yes/No/NA and comment where requested.</b>
11) Has your entity put in place a process to track efficiency gains, achieved individually, as well as jointly with other UN entities?	Yes. Efficiency is one of WFP's priorities; every dollar saved can be redirected to saving and changing people's lives.
a. If yes, does the process use the agreed UNSDG common methodology for measuring the impact of efficiency initiatives?	WFP has a system for measuring efficiency gains and is fully engaged in efficiency tracking as an increasingly important requirement, not just internally, but also externally for the United Nations Secretary-General, Member States and other United Nations organizations. WFP follows the methodology for measuring efficiencies set out by the United Nations Development Coordination Office (DCO), which defines efficiencies as reductions in the costs associated with a given task and quantifies them in monetary terms. Efficiencies comprise cost efficiencies and time efficiencies.
12) Does your entity report annually to its governing body on (a) entity-specific efficiency gains and (b) contributions to system-wide efficiency gains?	Yes. WFP reports annually to its Executive Board on efficiency gains within the organization and in the United Nations system.
13) What % of your entity's premises are common premises?	54.9% of WFP's premises are common premises.
14) What % of your entity's country offices participate in a Common Back Office?	WFP has continued to align its field engagement and capacity development work with the rollout of the inter-agency plan for common back offices, including by supporting common back offices in Kenya, as a provider of logistics services and a recipient of other services, and the United Republic of Tanzania, as the hosting entity for all services. It is in discussions regarding its involvement in common back offices in Senegal and Brazil, while similar plans in Jordan are currently on hold.
15) Does your organization provide services to other entities through Global Shared Services?	Yes. WFP provides several services to support operations through its headquarters or global service delivery hubs. These include shipping, vehicle leasing, passenger mobility and carpooling, and emergency information technology services. WFP has submitted four business cases for services that have been prioritized as having high potential for rollout at the inter-agency level: mobility services, accommodation services and medical services, all provided through the United Nations booking hub; and the United Nations fleet, which WFP provides as a joint service with the Office of the United Nations High Commissioner for Refugees (UNHCR). WFP is also actively engaged in developing other services to roll out as part of its global shared services portfolio.

UN Development System Reform – Checklist for UNSDG Entities' Governing Bodies	
Answer: Yes/No/NA and comment where requested.	
16) Does your organization obtain services through another entity's Global Shared Service Centers or through other global shared means?	Yes. At the global level, WFP uses the United Nations Development Programme's payroll services for payroll and disbursement services for national staff with fixed-term contracts and the security support provided by the United Nations Department of Safety and Security. It also uses UNHCR's centralized public auction service to dispose of used and obsolete equipment.
17) To what extent have you had to front load investment in order to support joint efficiency gains?	It is normal practice for WFP to make investments that result in efficiencies.
Reinvigorating the role of the RC System	
18) Has the job description of your entity country representatives been revised as appropriate, following the reform, to:	
a. Recognize the role and responsibility of the Resident Coordinator?	Yes. The job descriptions of WFP country representatives recognize the role and responsibility of RCs.
b. Reflect their accountability to the Resident Coordinator for their contribution to agreed results as defined in the Cooperation Framework and other inter-agency development agreements?	Yes. The job descriptions of WFP country representatives reflect the representatives' accountability to the RC for WFP's contribution to inter-agency development results.
c. Reflect the responsibility for active engagement in UNCTs?	Yes. The job descriptions of WFP country representatives reflect the representatives' responsibility for engaging actively in UNCTs.
19) Does your entity ensure that RCs have an opportunity to provide specific input to your entity's regional directors on the skillsets and leadership profile that would be relevant in a given country context ahead of the selection and deployment of new country representatives?	While WFP does not explicitly specify such actions in its current practices, it highly values the insights and perspectives of RCs, especially regarding the skillsets and leadership profiles that are most pertinent in specific country settings. The current process for selecting and deploying new country representatives is primarily managed internally but takes into consideration the inputs of regional directors, who engage with RCs on the requirements. WFP is continuously exploring ways of enhancing this approach in recognition of the importance of aligning the selection process with operating environments.
a. If yes, please briefly describe how your entity monitors adherence to this requirement?	

<b>UN Development System Reform – Checklist for UNSDG Entities' Governing Bodies</b>	
	<b>Answer: Yes/No/NA and comment where requested.</b>
20) Does the performance assessment system of your entity's country representatives:	
a. Embed characteristics of the UN leadership framework?	Yes. The characteristics of the United Nations leadership framework are embedded in WFP's performance assessment and competency enhancement (PACE) system.
b. Have at least one key result area linked to contribution to collective UNCT results?	Yes. Key result areas in the PACE system are linked to contributions to collective UNCT results.
21) In what % of countries has the RC provided input into the performance review of your entity representative?	RCs provided input to 74% of country representatives' performance reviews in 2023. The inputs were provided only when both the RC and the country representative had been in their roles for at least six months in 2023.
22) In what % of countries do your country representatives inform the performance assessment of Resident Coordinators by providing feedback on RC behaviours against the RC leadership profile?	DCO is the custodian of data related to the RC system. According to data collected via a survey of UNCT representatives carried out by the United Nations Department for Economic and Social Affairs, 77% of the WFP country representatives who responded reported providing inputs to the performance appraisals of their respective RCs in 2023.
<b>Revamping the Regional Approach</b>	
23) Does your entity have guidance or a process in place to ensure your participation in RCP initiatives to allow countries and UNCTs to easily identify and access the expertise, experts, available assets, policy and strategy work, seated in a region in a unified system?	While WFP does not currently have formal guidance or a process in place for ensuring such participation, its regional bureaux are active in the initiatives of the respective regional collaboration platforms, issue-based coalitions and other activities that support regional priorities while also offering UNCTs access to advice, expertise, assets, etc. in the region.
24) Does your entity have guidance or a process in place to encourage the entity's active engagement in regional rosters of experts?	While WFP does not currently have such guidance or processes in place at the regional level, it is engaged in the United Nations mutual recognition roster at the global level.
25) Do your entity Regional Directors / Executive Secretaries of the Regional Commissions, as members of the Regional Collaborative Platforms (RCPs), include in their individual performance compacts:	
a. their role in ensuring implementation of the Management and Accountability Framework at the regional and country level	No.
b. their responsibility in supporting UNCT members to drive joint results at the country level in line with the Cooperation Framework and other inter-agency agreements	No. However, this responsibility is covered in the PACE reviews of WFP's country representatives.

<b>UN Development System Reform – Checklist for UNSDG Entities' Governing Bodies</b>	
<b>Answer: Yes/No/NA and comment where requested.</b>	
26) Do your Regional Directors or equivalent representatives of entities that comprise the UNCT contribute to the performance appraisal of the RCs?	WFP's regional directors are able to discuss the performance of the RCs directly with the DCO regional directors in their respective regions.
<b>Strategic Direction, Oversight, Accountability for system-wide results</b>	
27) Do your entity's strategic planning documents set out how the entity is working as part of the repositioned UN development system at the global, regional and country level?	Yes. WFP's commitment to and engagement in the United Nations development system (UNDS) reform is set out in WFP's strategic plan for 2022–2025. In addition, each WFP CSP – the vehicle for translating the global strategic plan into country-level action – explicitly describes how WFP contributes to and derives its development programming from the broader UNDS efforts laid out in the UNSDCF and aligned with national priorities and development plans.
28) Does your entity systematically communicate to all staff and representatives the new working methods needed in line with the reform of the UN development system?	Yes. WFP systematically communicates the new working methods to all its staff and representatives.
a. If yes, please provide details in the comments section.	WFP has provided its staff with internal bulletins, intranet webpages, webinars and training on the UNDS reform. In addition, it has maintained internal working groups tasked with strengthening the integration of elements of the reform into WFP's CSP planning and implementation processes. New country representatives (and deputies) are briefed on the UNDS reform.
<b>Results reporting</b>	
29) Does your entity systematically contribute to the annual UN Country Results Report on the implementation of the Cooperation Framework?	Yes. WFP systematically contributes to the annual report on United Nations country results.
30) Does your entity ensure the systematic reporting of its results at the country level on the system-wide UN INFO platform?	Yes. WFP systematically reports its country-level results on the United Nations INFO platform.
<b>Funding the RC System and Delivering on Funding Compact Commitments</b>	
31) Does your entity adhere to the UNSDG guidance on the 1% levy?	Yes. WFP adheres to the guidance on the 1% levy.

UN Development System Reform – Checklist for UNSDG Entities' Governing Bodies	
	<b>Answer: Yes/No/NA and comment where requested.</b>
32) Do the amounts contributed by your entity as part of the 1% levy tally with the last available CEB estimates (also published as a funding annex at the ECOSOC OAS annually) of overall tightly earmarked contributions?	DCO is the custodian of data on the 1% levy. According to the information available to WFP, the types of donor contribution to which WFP applies the 1% levy are those stipulated in the UNSDG policy.
a. If no, how do you explain the difference and what steps within the entity's remit have been taken to reduce the gap?	
33) Does your entity hold a structured dialogue with its governing body on how to finance the development results in the current strategic planning cycle?	Yes. WFP holds structured dialogues with its Executive Board on the financing of development results.
34) Does your entity report on its implementation of relevant entity and Member States Funding Compact commitments to its governing body?	Yes. The implementation of these commitments is reported on annually as an annex to the information note on the UNDS reform, which is prepared for the annual session of the Board.
35) Recognizing the respective responsibilities of RCs and UNCTs in that regard do your entity's have guidance or a process in place for your country representatives to work with the RC to promote a coherent approach to funding as per the principles, objectives and commitments of the Funding Compact (in particular, flexible and strategic-level funding and funding that supports and facilitates common results and joint activities)?	Yes. WFP has guidance in place to guide country representatives' work with RCs on a coherent approach to funding.
36) What % of your entity's programming expenditures consists of Joint Programmes?	Less than 5% of WFP's programming expenditures are dedicated to joint programmes.
37) Does your entity have guidance or processes and instruments in place to facilitate use of relevant global pooled funding mechanisms (e.g., Joint SDG Fund, Spotlight Initiative, Peacebuilding Fund) by country representatives?	Yes. WFP has multiple guidance notes related to the Peacebuilding Fund and supporting regional bureaux and country offices in developing project proposals. Country offices are also supported throughout the application process during new calls for proposals from the Joint SDG Fund, especially in thematic windows such as food systems.

## Acronyms

COVID-19	coronavirus disease 2019
CSP	country strategic plan
ECOSOC	United Nations Economic and Social Council
ISC	indirect support cost
QCPR	quadrennial comprehensive policy review
SDG	Sustainable Development Goal
UNDP	United Nations Development Programme
UNDS	United Nations development system
UNHCR	Office of the United Nations High Commissioner for Refugees
UNSDCF	United Nations sustainable development cooperation framework
UNSDG	United Nations Sustainable Development Group