

**Integrated Road Map:  
Update on governance arrangements**



**Informal consultation**

**10 July 2019**

**World Food Programme  
Rome, Italy**

## Introduction

1. The Integrated Road Map (IRM) defines the transformative changes required to implement the WFP Strategic Plan (2017–2021)<sup>1</sup> and facilitate and demonstrate WFP's contribution to achieving the goals of the 2030 Agenda for Sustainable Development, particularly Sustainable Development Goal (SDG) 2, "End hunger, achieve food security and improved nutrition, and promote sustainable agriculture", and SDG 17, "Strengthen the means of implementation and revitalize the global partnership for sustainable development".
2. The IRM provides a new and comprehensive architecture that comprises four interrelated components – the WFP Strategic Plan (2017–2021), the Policy on Country Strategic Plans,<sup>2</sup> the Financial Framework Review<sup>3</sup> and the Corporate Results Framework (2017–2021).<sup>4</sup> These were approved at the second regular session of the Board in 2016.
3. Since 1 January 2019, all 82 country offices have been operating under the IRM framework through a Board-approved country strategic plan (CSP), an interim country strategic plan (ICSP), or a transitional ICSP approved by the Executive Director. The revised General Rules and Financial Regulations, approved at the 2018 second regular session,<sup>5</sup> took effect on 1 January 2019.
4. Beginning with the pilot phase in 2017, lessons learned have been essential in informing the rollout of the IRM and enhancing associated processes. Recommendations from WFP's oversight mechanisms – which include internal audit, evaluation, and most recently, external audit – continue to complement lessons learned by management, resulting in better support for WFP's transformation and providing assurances that the transition to a more holistic framework has enhanced transparency and is a significant step forward for the organization.
5. The IRM framework aims to establish a risk-based and cost-effective governance model that strengthens the Board's approval and strategic oversight functions by reducing fragmentation, while retaining WFP's ability to respond quickly to emergencies. As part of the new governance framework, delegations of authority to the Executive Director were discussed in a series of informal consultations in 2016 and 2017. At the time, it was difficult to demonstrate the extent to which the approval role of the Board would increase under the IRM framework, given the limited experience during the pilot phase.<sup>6</sup> It was also not possible to fully anticipate whether there would be efficiency gains through fewer budget revisions under the IRM framework than there had been under the project-based system. This led the Board to approve at its 2017 second regular session prescriptive delegations of authority for an interim period from 1 January 2018 to 28 February 2020. See annex I for the approved interim delegations of authority.
6. To ensure an appropriate balance between Board oversight and governance and increased management efficiency, at the Board's 2017 second regular session the Secretariat committed to conducting a review of the application of the interim delegations of authority to ensure that the Board's fundamental role of approval and oversight was maintained. The review would take place during the interim period, prior to the approval of permanent delegations of authority at the 2020 first regular session. The interim period would also show the extent to which transparency was

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<sup>1</sup> WFP/EB.2/2016/4-A/1/Rev.2.

<sup>2</sup> WFP/EB.2/2016/4-C/1/Rev.1.

<sup>3</sup> WFP/EB.2/2016/5-B/1/Rev.1

<sup>4</sup> WFP/EB.2/2016/4-B/1/Rev.1.

<sup>5</sup> WFP/EB.2/2018/5-A/1.

<sup>6</sup> Update on the IRM, 17 March 2017, paragraph 60: Analysis conducted in 2017 projected that the Board's oversight and approval of new operations would increase, at minimum, by approximately 23 percent as a result of the new framework.

increased and strong internal controls and accountability frameworks maintained. This paper presents the findings of that review along with lessons learned and feedback from country offices, regional bureaux and headquarters.

7. Management's review of the interim governance arrangements benefited from an external audit of country portfolio budgets conducted between September 2018 and February 2019, which examined the extent to which country portfolio budgets provide reasonable assurance that donor conditions and Executive Board authorizations are being met and whether the definitions of the cost categories<sup>7</sup> introduced by the revised financial framework are clear enough to avoid duplication and to describe expenditure effectively.<sup>8</sup> Management welcomed the audit conclusions that the country portfolio budgets have improved transparency and accountability and that the new cost categories facilitate a better understanding of WFP's expenditures. Management looks forward to engaging with the Board to define the appropriate level of information required for strategic governance and the detailed information that could be accessed through other platforms, including the CSP data portal and the WFP website.
8. The Board's feedback on the analysis and findings of the review set out in this document is requested. Based on the Board's initial views, management will develop proposals for the permanent delegations of authority within the context of good governance. Management will also seek feedback from the Board to refine the proposals at an informal consultation on 4 September 2019 and at the Board's 2019 second regular session. The proposed permanent delegations of authority will be presented for approval at the Board's 2020 first regular session.
9. This paper also presents an analysis of the Member State review process for crisis response-related budget revisions and lessons learned from country offices regarding the two-step informal consultation process for draft CSPs and ICSPs. The lessons learned, along with the Board feedback received during the informal consultations and second regular session, will inform the development of revised processes.
10. Finally, this paper provides an update on the implementation of interim multi-country strategic plans as well as the continued implementation by two country offices<sup>9</sup> of activities under the project-based system – alongside approved ICSPs – for a limited period in 2019 to ensure business continuity. In addition, management welcomes the opportunity to discuss the external audit report of country portfolio budgets in more depth at the informal consultation.

## **Background**

### **The IRM framework**

11. The WFP Strategic Plan (2017–2021) came into effect on 1 January 2017 and sets WFP's course through the first five years of the 2030 Agenda for Sustainable Development. The plan channels WFP's activities in support of countries working to end hunger among the poorest and most food-insecure people.

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<sup>7</sup> The four cost categories are transfers, implementation, direct support costs and indirect support costs.

<sup>8</sup> WFP/EB.A.2019/6-E/1. The external audit of country portfolio budgets and accompanying management response was shared with the Board for consideration at its 2019 annual session. The external audit was conducted in two phases between September 2018 and February 2019, with field missions to the regional bureaux in Nairobi and Panama and WFP country offices in Bangladesh, Guatemala, Haiti, Jordan, Uganda and the United Republic of Tanzania. The main objectives of the external audit were to determine whether country portfolio budgets provide reasonable assurance that donor conditions and Executive Board authorizations are being met; whether the four cost categories introduced by the revised financial framework are clear enough to avoid duplication and to describe expenditure effectively; whether the budgets allocated to cooperating partners are in line with the new budget structure; and what the impact of the implementation of the revised financial framework is on budget management and country office workloads.

<sup>9</sup> Somalia and Yemen country offices.

12. The CSP framework guides the design of CSPs, i.e., WFP portfolios that encompass humanitarian and development activities within a country. CSPs are aligned with national priorities in order to serve people more effectively and efficiently, supporting governments and other partners in achieving the SDGs. Annex II describes the components of the CSP framework.
13. The country portfolio budget that accompanies each CSP, ICSP, transitional ICSP and limited emergency operation consolidates all operations and resources into a single structure, with the exception of service-level and third-party agreements that are incidental to WFP's programme of work and are pass-through activities. The structure articulates the relevance and impact of WFP's work by transparently linking strategy, planning, budgeting, implementation and resources to the results achieved. It also introduces four high-level cost categories and simplifies the application of full cost recovery. Each country portfolio budget, broken down into its four high-level cost categories, is approved in terms of total budget per WFP strategic outcome. As a consequence of lessons learned during the course of 2017 and 2018, the country portfolio budget structure and related internal processes have been simplified<sup>10</sup> with a view to reducing the transactional workload and complexity of funds management for country offices while maintaining the enhanced transparency that is a cornerstone of the IRM framework.
14. The Corporate Results Framework (2017–2021) (CRF), in effect since 1 January 2017, enables WFP to measure results and meet its commitments to transparency and accountability, with strategic goals, outcomes and results relating to the WFP Strategic Plan (2017–2021). It forms the basis for the logical frameworks of CSPs, ICSPs, limited emergency operations and transitional ICSPs. All country offices have now moved to the CRF. Based on experience and feedback, a revised CRF was approved by the Board at its 2018 second regular session. In its revised form, the CRF reflects global agreements, incorporates additional indicators for measuring contributions to all relevant SDGs and introduces high-level key performance indicators that facilitate corporate performance management and reinforce the single results framework results framework.

## **Governance arrangements**

### **Basic governance values**

15. Good governance plays a fundamental role in the success of an organization. As outlined in paragraph 5, the IRM's governance framework is intended to strengthen the Board's approval role and reduce fragmentation in order to enhance the Board's strategic oversight while retaining WFP's ability to respond quickly to emergencies in a manner that is risk-based and cost effective.
16. According to *the International Framework: Good Governance in the Public Sector*,<sup>11</sup> achieving good governance in the public sector requires implementing good practices in transparency, reporting and auditing in order to deliver effective accountability and manage risks and performance through internal controls and strong public financial management. The International Framework defines good governance in the public sector as ensuring that entities achieve their intended outcomes while acting in the public interest at all times. This requires:
  - behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law; and

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<sup>10</sup> The simplification measures include streamlining or consolidating certain elements of cost planning, taking into account the impact on high-level costing, the validity of the detailed planning and expenditure data available and the value of cost planning elements versus the transactional work they require; automating the production of budget details for the later years of a country portfolio budget; making internal refinements to cost management processes; and improving the integration of budget planning processes.

<sup>11</sup> The Chartered Institute of Public Finance and Accountancy and the International Federation of Accountants. 2014. *International Framework: Good Governance in the Public Sector*. <https://www.ifac.org/publications-resources/international-framework-good-governance-public-sector>.

- ensuring openness and comprehensive stakeholder engagement.
17. Adherence to these two overarching principles requires:
- **Robust internal controls and strong public financial management:** Robust internal controls allow an organization's governing body to ensure that sustainable systems are in place to carry out planned activities efficiently and effectively. Strong public financial management acts in tandem with internal controls to manage risks and performance by enforcing financial discipline, effective resource management and accountability.
  - **Good practices in transparency, reporting and auditing to deliver effective accountability:** Effective accountability requires that those who make decisions and implement activities be answerable for their actions and that stakeholders be consulted in a meaningful and transparent manner throughout decision making and activity planning processes and that they receive reports on the results of decisions and activities.
18. Taken together, robust internal controls, strong financial management and the pursuit of good practices in transparency, reporting and auditing safeguard the public interest while protecting and enhancing an organization's ability to achieve its long-term aims.
19. Through the IRM framework and its underlying governance model, WFP will continue to adhere to these principles and practices. Past compliance is evidenced by external sources such as the Multilateral Organisation Performance Assessment Network (MOPAN). In its recent assessment of WFP's performance,<sup>12</sup> MOPAN describes WFP's systems for oversight and risk management as robust and confirms that WFP has strong internal and external audit functions and extensive external controls. The Joint Inspection Unit of the United Nations (JIU) has also rated WFP highly, giving it the top maturity rating of Level 5 in its follow-up on JIU reports and recommendations.<sup>13</sup>
20. These findings are borne out by internal and external audit reports. The External Auditor provided an unqualified opinion on the 2018 and 2017 audited annual accounts.<sup>14</sup> The External Auditor's report also notes that of the issues identified during visits to ten country offices and regional bureaux in 2017, none was found to have a serious impact or to constitute serious internal control deficiencies. A separate report by the External Auditor regarding country portfolio budgets<sup>15</sup> confirms that accounting allocations are generally under control and that recent verifications of transactions have not revealed any significant booking errors. The 2017 audited annual accounts note that the assurance opinion of the Inspector General for that year confirmed that internal audits did not disclose any significant weaknesses in WFP's internal control, governance and risk management processes that would seriously compromise the achievement of WFP's objectives. These findings are supported by the most recent report of the Audit Committee.<sup>16</sup> In its 2018 annual report,<sup>17</sup> the committee stated that WFP had given appropriate attention to risk management and internal controls for the year.

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<sup>12</sup> MOPAN. 2019. *MOPAN 2017–18 Assessments: Organisational Performance Brief: World Food Programme*. <http://www.mopanonline.org/assessments/wfp2017-18/WFP%20Brief.pdf>

<sup>13</sup> WFP/EB.1/2018/8-B.

<sup>14</sup> WFP/EB.A/2018/6-A/1.

<sup>15</sup> WFP/EB.A/2019/6-E/1.

<sup>16</sup> This advisory body provides independent, expert advice to the Executive Board and the Executive Director in fulfilling their governance responsibilities, including ensuring the effectiveness of WFP's internal control systems, risk management, audit and oversight functions and governance processes.

<sup>17</sup> WFP/EB.A/2018/6-E/1.

21. Transparency plays a key role in WFP's governance approach. The 2017–2018 MOPAN report notes that WFP has a reputation for transparency, publishing even negative audit and evaluation findings. The 2017 audited annual accounts state that WFP has adopted clear policies related to the public disclosure of the results of independent evaluations, audits and inspections. Evaluation reports and the accompanying management responses dating back to 2000 can be found on WFP's public website, and since late 2012 internal audit and inspection reports have been posted within 30 days of their release. Annual updates on JIU recommendations are prepared for the Executive Board and are available on the Board's website. It should also be noted that WFP ranks first among the more than 500 aid agencies and organizations that participate in the International Aid Transparency Initiative.
22. In line with the recently updated WFP oversight framework<sup>18</sup> and the objective of "strengthening the governance of WFP as it evolves and making the Board more strategic and efficient," management will consider how WFP's good practices in governance and track record of compliance can be better reflected in the permanent delegations of authority to ensure that the delegations are commensurate with the organization's operational requirements.

### **Executive Board approval and oversight role**

23. Article VI of WFP's General Regulations sets out the power and functions of the Board. General Regulation VI.2 establishes its approval role.

**General Regulation Article VI.2(c):** "The Board shall review, modify as necessary, and approve programmes, projects and activities submitted to it by the Executive Director. In respect of such approvals, however, it may delegate to the Executive Director such authority as it may specify. It shall review, modify as necessary, and approve the budgets of programmes, projects and activities, and review the administration and execution of approved programmes, projects and activities of WFP."

24. This regulation remains unchanged, ensuring that the Board's fundamental approval role is maintained.
25. Maintaining the Board's oversight role, maximizing transparency and facilitating a holistic approach to reviewing strategy, planning, budgeting and results are critical objectives of the country strategic planning approach and the country portfolio budget structure. The Policy on Country Strategic Plans and the Financial Framework Review are the basis for achieving these desired outcomes: they contemplate that CSPs will enhance the strategic role and efficiency of the Board, increasing its ability to provide strategic oversight and guidance while retaining WFP's ability to respond quickly to emergencies. This is possible because the CSPs present a comprehensive picture of WFP's intervention in a country, rather than the fragmented view obtained from individual project documents, and reduce the number of projects to be discussed by the Board, saving time and money. In addition, the CSP policy states that CSPs would increase operational efficiency by integrating strategic and programme planning, resourcing, technical support and performance management. This integration reduces the process management burden for WFP at the country, regional and headquarters levels and increases the efficiency and quality of planning and implementation.

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<sup>18</sup> WFP/EB.A/2018/5-C.

26. Under the IRM framework, in accordance with General Regulation Article VI.2(c), the Board is responsible for the approval of the activities of WFP, and any modifications of those activities not specifically delegated to the Executive Director, including those shared with the Director General of the United Nations Food and Agriculture Organization (FAO). Under the interim delegations of authority, the Board retains the authority to approve the following:
- CSPs and ICSPs, other than those funded entirely by a host country unless the country has requested Executive Board approval;
  - increases in the value of one or more strategic outcomes related to resilience building and root causes above 25 percent of the applicable CSP, ICSP, or transitional ICSP budget or above USD 150 million (whichever is less); and
  - the addition or removal of an entire strategic outcome from a CSP, ICSP or transitional ICSP, except for a strategic outcome that relates only to emergency<sup>19</sup> or service provision activities or is funded entirely by a host country that has not requested Executive Board approval, in which case the addition or removal falls under the Executive Director's delegated authority in those areas.
27. To ensure Board involvement in shaping WFP's strategy, management initiated a two-step consultation process for draft CSPs and ICSPs in order to obtain the views of Member States early in the formulation of the draft documents. The process is as follows:
- an informal consultation on concept notes for each CSP and ICSP is held approximately six months before the Board session at which the CSP or ICSP is to be presented; and
  - a review period that allows Board members to provide detailed comments on draft CSP and ICSP documents 12 weeks before the documents are submitted for approval by the Board.
28. To help it fulfil its oversight role, the Board is also provided with the following information:
- operational and budgetary information – including activity-level details – from the country operation management plans via the CSP data portal for all approved CSPs and ICSPs. The CSP data portal also features financial and performance information needed to monitor the progress of CSPs and ICSPs;
  - extracts of updated operational and budgetary plans, presented with the management plan for information;
  - post-factum reports submitted twice a year to the Executive Board on the use of delegations of authority for the approval of revisions to CSPs and ICSPs;
  - information on all revisions of CSP and ICSP budgets greater than USD 7.5 million and any changes in the duration of a CSP or ICSP, regardless of approval authority;
  - the annual performance report; and
  - annual country reports.

### **Interim delegations of authority**

29. As part of the new governance framework, delegations of authority to the Executive Director were approved for an interim period at the 2017 second regular session following a series of informal consultations in 2016 and 2017.

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<sup>19</sup> Strategic outcomes related to an emergency response fall in the crisis response focus area. The addition, removal or modification of crisis response-related strategic outcomes will be submitted to the Executive Director for approval and, when required, to the FAO Director-General.

30. The interim delegations of authority to the Executive Director are based on three principles that underpin the budgetary thresholds set for non-fundamental, non-emergency revisions. These thresholds are not intended to apply to the initial approval of new CSPs and ICSPs; fundamental changes<sup>20</sup> to CSPs, ICSPs, limited emergency operations or transitional ICSPs following limited emergency operations; or budget revisions related to crisis response or service provision-related strategic outcomes.
- Principle 1: budgetary thresholds for delegations of authority should be based on the overall approved budget of the CSP, ICSP, or transitional ICSP;
  - Principle 2: budgetary thresholds for delegations of authority should be based on a maximum absolute dollar value to ensure the Board has oversight of large budgetary increases; and
  - Principle 3: budgetary thresholds for delegations of authority should be based on a proportion – or percentage – of each original CSP budget to reflect variations in the size of CSPs.
31. The focus areas – crisis response, resilience building and root causes – are also used in the application of interim delegations of authority. Modifications to strategic outcomes linked to resilience building or root causes are submitted for approval either to the Executive Director or the Executive Board according to the prescribed budgetary thresholds.<sup>21</sup> Strategic outcomes and revisions related to emergencies fall in the crisis response focus area. The addition, removal, or modification of these strategic outcomes are submitted to the Executive Director for approval, and when required, the FAO Director-General.<sup>22</sup> In addition, approval of the addition, deletion, or modification of service provision-related outcomes and activities is delegated to the Executive Director, consistent with past delegations of authority for special operations and the Executive Director’s authority to approve trust funds.<sup>23</sup>
32. The following authorities have been delegated to the Executive Director for the interim period:
- initial approvals of limited emergency operations and transitional ICSPs that follow limited emergency operations, with the joint approval of the Executive Director and the FAO Director-General when the limited emergency operation or the emergency-related components of the transitional ICSP exceed USD 50 million in value; and of CSPs and ICSPs funded entirely by a host country where the host country has not requested the Board to approve the plan;
  - revision of any limited emergency operation or emergency-related revision<sup>24</sup> of a CSP, ICSP or transitional ICSP, with the joint approval of the FAO Director-General for any increase exceeding USD 50 million;
  - upward revision of one or more individual strategic outcomes of a CSP, ICSP or transitional ICSP related to resilience building or root causes, provided that the total amount of the revision does not exceed 25 percent of the plan’s latest Board-approved value or

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<sup>20</sup> A fundamental change is defined as a change that adds or deletes a strategic outcome. As noted in paragraph 26, all fundamental changes to CSPs, ICSPs or transitional ICSPs must be submitted to the Board for approval, except for strategic outcomes that relate only to emergency or service provision activities or that are funded entirely by a host country that has not requested Executive Board approval; in these cases the addition or removal of a strategic outcome falls under the Executive Director’s delegated authority.

<sup>21</sup> See Appendix to the General Rules (b)(ii).

<sup>22</sup> See Appendix to the General Rules (a)(i) and (b)(i).

<sup>23</sup> See Appendix to the General Rules (b)(vii).

<sup>24</sup> Strategic outcomes and revisions related to an emergency fall in the crisis response focus area. The addition, removal or modification of crisis response-related strategic outcomes is submitted to the Executive Director for approval and, when required, the FAO Director-General.



USD 150 million. Such revisions of strategic outcomes are treated cumulatively over the lifespan of a CSP or ICSP. Therefore, once the total budgetary value of revisions reaches the threshold of USD 150 million or 25 percent of the original budget value, Board approval of the current budget revision is required. The cumulative amount of the revisions approved by the Executive Director and the Board is reset to zero once the Board approves a revision. Revisions related to emergency or service provision activities, or Executive Director-approved strategic outcomes funded entirely by a host country, do not count towards the Board approval thresholds;

- downward revision of any individual strategic outcome of a CSP, ICSP or transitional ICSP;
- revision of non-emergency components of a transitional ICSP following a limited emergency operation;
- revision of a CSP, ICSP or strategic outcome funded entirely by the host country;
- addition to a CSP, ICSP or transitional ICSP of a strategic outcome funded entirely by a host country that has not requested that the Board approve the strategic outcome; and
- revisions related to service provision activities.

### **Analysis of the application of the interim delegations of authority**

33. The Secretariat has reviewed the application of interim delegations of authority in 2018 in order to assess whether original expectations for increased Board approval and efficiency under the IRM framework materialized. Specifically:
  - the extent to which the Executive Board's role in approving WFP programmes (CSPs and ICSPs) increased under the IRM framework compared with the project-based system; and
  - any efficiency gains achieved in terms of the number of programme and budget revision approvals under the IRM framework compared with the project-based system.
34. The review consisted of data analysis across 83 countries,<sup>25</sup> including project, CSP and ICSP approvals and revisions for the period 2011–2018 and projections of CSP budgets for the period 2019–2022. The analysis covered 39 CSPs<sup>26</sup> and 9 ICSPs<sup>27</sup> approved by the Board in 2017–2018 and 66 revisions (4 in 2017 and 62 in 2018). It also included feedback on the application of interim delegations of authority from country offices, regional bureaux and various divisions at headquarters.
35. Before considering the findings of the review, it is important to bear in mind the following:
  - i) The Board approves all CSPs and ICSPs, other than those funded entirely by a host country, and all fundamental changes<sup>28</sup> to CSPs, ICSPs and transitional ICSPs. With regard to budget

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<sup>25</sup> Includes a limited emergency operation for Papua New Guinea in 2018.

<sup>26</sup> Afghanistan, Bangladesh, Burkina Faso, Bolivia, Cameroon, Chad, China, Colombia, Egypt, Ecuador, El Salvador, Gambia, Ghana, Guatemala, Honduras, India, Indonesia, Kenya, Kyrgyzstan, the Lao People's Democratic Republic, Lebanon, Mauritania, Mozambique, Myanmar, Namibia, Nepal, Pakistan, Palestine, Peru, Philippines, Rwanda, Senegal, Sri Lanka, Sudan, United Republic of Tanzania, Timor-Leste, Tunisia, Uganda and Zimbabwe.

<sup>27</sup> Burundi, Central African Republic, Democratic Republic of the Congo, Iran, Somalia, Sudan, South Sudan, Syrian Arab Republic and Yemen.

<sup>28</sup> A fundamental change is defined as a change that adds or deletes a strategic outcome. As noted in paragraph 26, all fundamental changes to CSPs, ICSPs or transitional ICSPs must be submitted to the Board for approval, except for strategic outcomes that relate only to emergency or service provision activities or that are funded entirely by a host country that has not requested Executive Board approval; in these cases the addition or removal of a strategic outcome falls under the Executive Director's delegated authority.

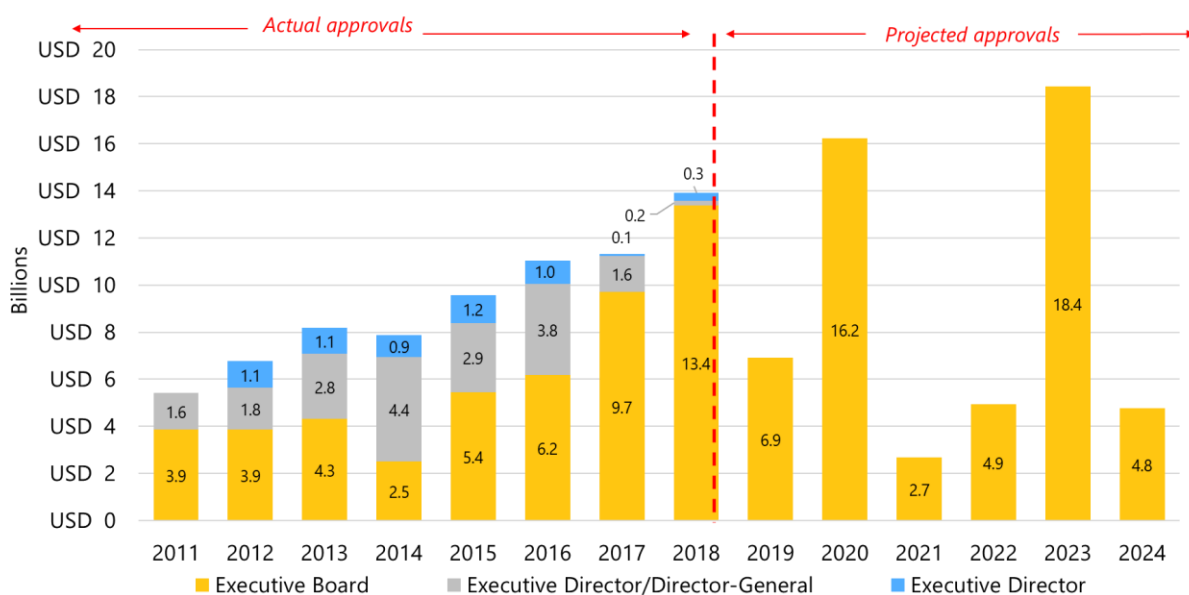
revisions, in accordance with the interim delegations of authority the Executive Board approves revisions to strategic outcomes related to resilience building and root causes focus areas that are greater than 25 percent of the Board-approved value of the CSP or ICSP, or USD 150 million, whichever is lesser.

- ii) The 2018 programme of work was valued at USD 9.02 billion. The crisis response focus area accounted for USD 6.62 billion, or 73 percent of the programme of work. The resilience building focus area amounted to USD 1.66 billion (19 percent) and the root causes focus area reached USD 0.74 billion (8 percent).
- iii) The interim delegations of authority have been applied for one full calendar year (2018).
- iv) Ten countries<sup>29</sup> were not working within the CSP framework in 2018 because they were still implementing projects under a flexible implementation approach.<sup>30</sup>
- v) 2018 was a period of transition from the project-based system, with 19 CSPs and 4 ICSPs submitted to the Board for approval.

## Findings

### Finding 1: Analysis of approvals: value of initial programmes and revisions

**Figure 1: Value of approvals – initial programmes and revisions**



\*Note: 2017 includes approvals for initial programmes and revisions under both the project-based system and the IRM framework and excludes T-ICSP approvals and project approvals related to the transition. 2018 excludes all approvals under the project-based system, the approval of T-ICSPs and all T-ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework.

36. Figure 1 shows the annual value of approvals for initial programmes and revisions, the actual value of approvals for 2011–2018 and the projected value of approvals for 2019–2024. The total amount approved each year is disaggregated by approving authority: the Executive Board, the Executive Director, and the Executive Director and the FAO Director-General jointly.

<sup>29</sup> Chad, Republic of the Congo, Ethiopia, Libya, Malawi, Niger, Nigeria, Rwanda, Somalia and Yemen.

<sup>30</sup> Under the flexible approach noted by the Board at its 2017 annual session, some country offices, on an exceptional basis, opted to continue operating under the project-based system up to the end of 2018.

37. Under the project-based system, between 2011 and 2016 the Executive Board approved on average USD 4.4 billion in programmes annually.<sup>31</sup> This represented 53 percent of the total average annual value approved of USD 8.3 billion.
38. Under the IRM framework, the Board has – for the first time – initial approval authority over all of WFP's operations in all contexts, including strategic outcomes related to protracted, predictable and/or recurring crisis response and service provision-related activities. In addition, activities funded entirely by host governments, which in the past were handled as “country-level trust funds”, are now integrated into country portfolio budgets.
39. The Board approved USD 9.7 billion in 2017 and USD 13.4 billion in 2018.<sup>32</sup> This represented 86 percent of all programmes and revisions approved in 2017 (valued at USD 11.3 billion) and 96 percent of all programmes and revisions approved in 2018 (valued at USD 13.9 billion).
40. The analysis also considered projections for 2019–2024 using data from initial CSPs and ICSPs (both timeframes and budgets) to predict future trends. As shown in Figure 1, the Board is expected to approve CSPs and ICSPs with an average annual value of nearly USD 9 billion during this period – which is more than double the value that the Board approved annually under the project-based system. Projections do not include budget revisions because they cannot be predicted with any accuracy.
41. In summary, a CSP or ICSP encompasses WFP's entire portfolio of humanitarian and development activities in a country, including outcomes relating to crisis response and service provision and activities funded entirely by the host government. The transition to the IRM framework has resulted in a significant increase in the Board's approval of programmes and revisions from USD 4.4 billion (53 percent of the value all approvals) between 2011–2016 to USD 13.4 billion in 2018 (96 percent of the value of all approvals). While recognizing that 2018 was a year of transition and that the amount subject to Board approval was therefore greater than average, conservative projections for the period 2019–2024 indicate that the Board's increased approval role will be sustained over the coming years, at an average of nearly USD 9 billion annually, which is more than double the annual average value between 2011–2016 of USD 4.4 billion.

#### **Finding 1**

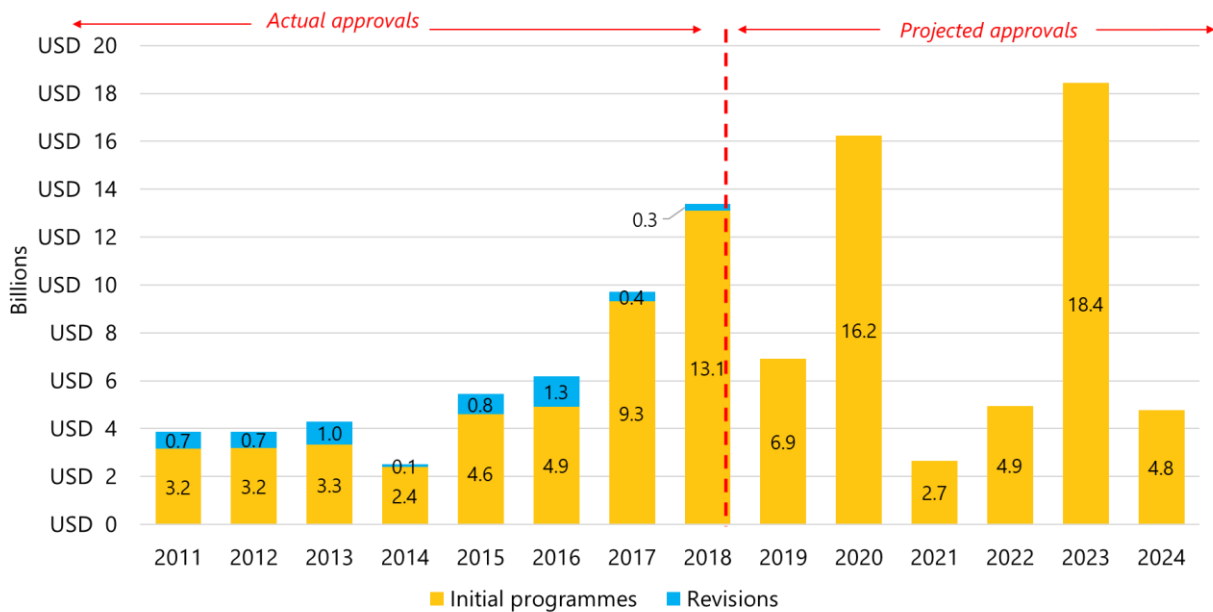
Under the IRM framework, there has been a substantial increase in the Executive Board's role in approving WFP programmes (CSPs and ICSPs) in terms of absolute value – from USD 4.4 billion between 2011 and 2016 to USD 13.4 billion in 2018 – and as a proportion of annual approvals as compared with the project-based system – from an average of 53 percent per year between 2011 and 2016 to 96 percent in 2018. The increase in the approval of programmes by the Board is expected to be sustained in future years, based on conservative projections.

<sup>31</sup> Under the project-based system, the Board approved protracted relief and recovery operations and revisions that were greater than USD 20 million in food value and country programmes and revisions greater than USD 3 million in food value. The Board did not approve emergency operations, special operations or country-level trust funds.

<sup>32</sup>This included 48 new CSPs and ICSPs, one CSP and one transitional ICSP revision, and five project revisions.

**Finding 2: Analysis of approvals: value of initial programmes and revisions approved solely by the Board**

**Figure 2: Value of Board approvals – initial programmes and revisions**



\*Note: 2017 includes approvals for initial programmes and revisions under both the project-based system and the IRM framework and excludes project approvals related to the transition. 2018 excludes all approvals under the project-based system and all T-ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework.

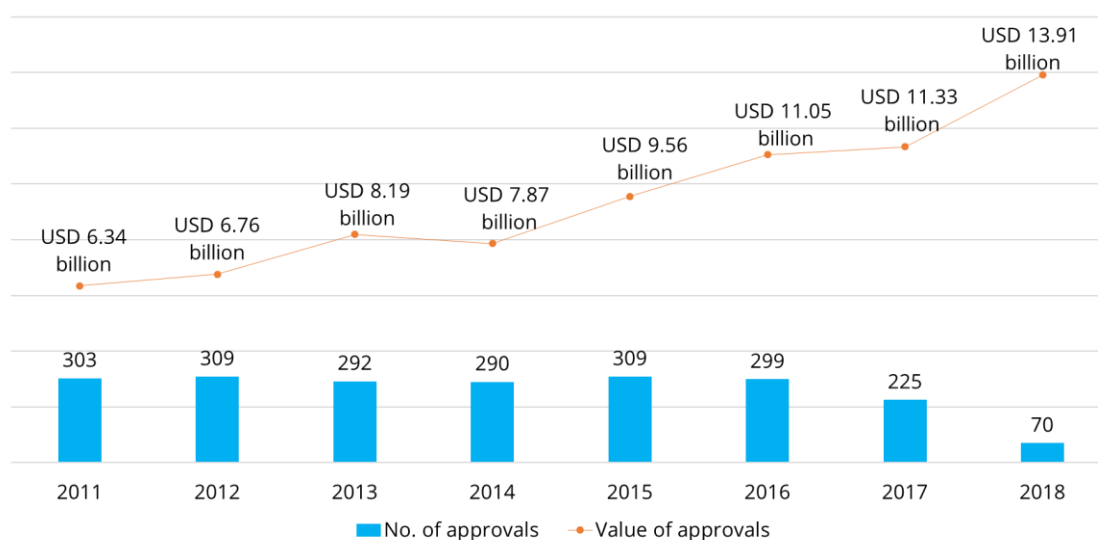
42. Figure 2 shows the annual value of Board approvals disaggregated by initial programmes and revisions. It reflects the actual value of approvals for the period 2011–2018 and the projected value of approvals for the period 2019–2024.
43. Finding 1 concluded that the annual value approved by the Board averaged USD 4.4 billion between 2011 and 2016 and USD 13.4 billion in 2018. Figure 2 makes clear that the value of the initial programmes – and not the revisions – is key to this substantial increase in Executive Board approvals. If the value of approved budget revisions is excluded, the value of Board approvals decreases only slightly, to USD 3.6 billion between 2011 and 2016 and to USD 13.1 billion in 2018. Thus the increase in the Board’s approval role is occurring independent of budget revisions, with the value of approved initial programmes rising significantly with the transition to the IRM framework. This increase is projected to be sustained in future years.

**Finding 2**

Under the IRM framework, the substantial increase in the Executive Board’s role in approving WFP programmes (CSPs and ICSPs) has occurred independently of revisions. The increase in the approval of programmes by the Board is expected to continue in future years, based on conservative projections.

### Finding 3: Analysis of approvals: value and number of initial programmes and revisions

**Figure 3: Value and number of approvals – initial programmes/CSPs and revisions**



\*Note: 2017 includes approvals for initial programmes and revisions under both the project-based system and the IRM framework and excludes T-ICSP approvals and project approvals related to the transition. 2018 excludes all approvals under the project-based system, the approval of T-ICSPs and all T-ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework.

44. Figure 3 shows the total value (in billions of dollars) of initial programmes and revisions approved by the Board, by the Executive Director and by the Executive Director and the FAO Director-General jointly between 2011 and 2018 and the total number of approvals.
45. Management analysed the dollar value and number of approvals to determine whether any efficiency gains had been made. Between 2011 and 2016, the average annual value approved was USD 8.3 billion and the average number of approvals for initial programmes, projects and revisions was 300. Under the IRM framework in 2018, the annual value approved increased to USD 13.9 billion while the number of approvals for initial programmes and revisions decreased to 70.<sup>33</sup>
46. In summary, the dollar *value* of programmes and revisions approved significantly increased under the IRM framework in 2018 and the average *number* of approvals decreased compared with the 2011–2016 average under the project-based system, a notable increase in efficiency.
47. This efficiency gain achieved under the IRM framework can be attributed to two factors: a change in the fundamental nature of WFP’s operations to the more holistic and longer-term CSPs and ICSPs; and a more flexible budget structure that has reduced or eliminated the need for both extensions in time and technical revisions of CSPs and ICSPs of the sort that were required under the project-based system.

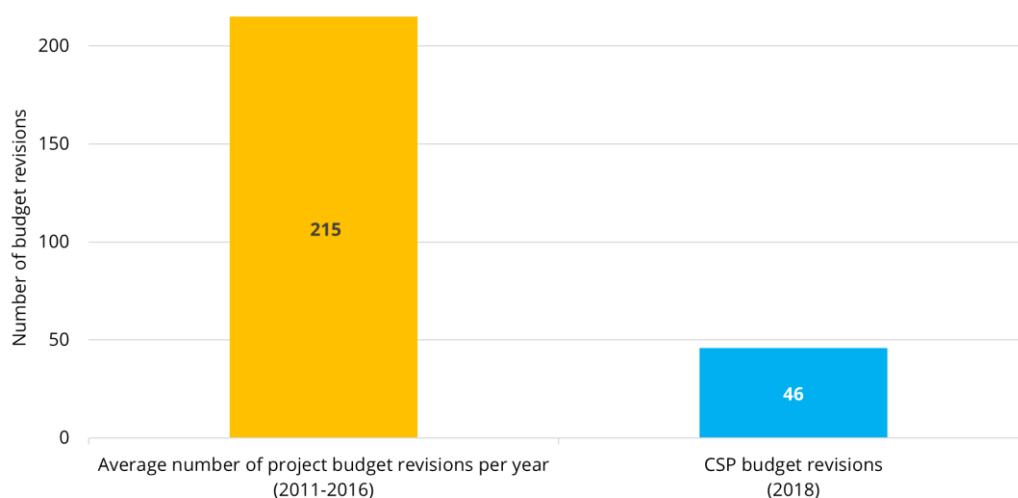
#### Finding 3

Under the IRM framework, the overall dollar value of programme approvals has increased while the number of approvals has declined, leading to efficiency gains in this area.

<sup>33</sup> The 70 approvals consisted of 24 initial programmes and 46 revisions.

#### Finding 4: Analysis of approvals – number of revisions

**Figure 4: Average number of revisions in a one-year period**



\*Note: 2018 excludes the approvals of all T-ICSP extensions in time as these are linked to the transition from the project-based system to the IRM framework.

48. Figure 4 relates to budget revisions only and shows the average number of budget revisions approved per year between 2011 and 2016 under the project-based system and the number of budget revisions approved in 2018 under the IRM framework.
49. Management analysed the number of budget revision approvals to determine whether any efficiency gains had been achieved. In the period 2011–2016, there were an average of 215 budget revisions each year. In 2018 under the IRM framework there were 46 budget revisions.
50. One indicator of increased efficiency would be fewer budget revisions, as a lower number would mean less time and fewer resources were being spent on processing budget revisions. The introduction of a country-wide portfolio framework was expected to increase efficiency in the budget revision process. This is because instead of managing three or four different projects of different durations, each of which may require revisions, the CSP framework consolidates the work into a single revision. In addition, as outlined in the update on the Integrated Road Map presented at the Board’s 2017 second regular session,<sup>34</sup> the enhanced flexibility of the country portfolio budget structure and the use of resource-based implementation plans was expected to improve operational planning at the country level and reduce the need for budget revisions related to technical adjustments.
51. Management acknowledges that this is an early assessment based on one calendar year of implementation. However, the analysis shows promise as the average number of budget revisions per year has decreased by almost 80 percent, from an annual average of 215 under the project-based system between 2011 and 2016 to just 46 in 2018 under the IRM framework. This is a good indication that there are substantial improvements in efficiency, resulting in time and cost savings, as well as a reduction in fragmentation.

#### **Finding 4**

The change from the project-based system to the IRM framework has improved efficiency, as evidenced by a substantial reduction in the number of revisions being processed annually.

<sup>34</sup> WFP/EB.2/2017/4-A/1/Rev.1.

## **Lessons learned on interim delegations of authority**

### ***Complexity of budgetary thresholds for interim delegations of authority***

52. Feedback from staff in country offices, regional bureaux and various divisions of headquarters formed an integral part of the review of the application of the interim delegations of authority.
53. Staff consistently noted the complexity of the budgetary thresholds for the delegations of authority, which use different criteria based on the focus area of the strategic outcome under revision. For instance, budget revisions for crisis response-related strategic outcomes and limited emergency operations are subject to a threshold per revision; over this threshold, joint approval from the Executive Director and FAO Director-General is required. By contrast, non-fundamental, non-emergency revisions – i.e. strategic outcomes related to root causes and resilience building focus areas – are subject to a cumulative budgetary threshold over which Executive Board approval is required. Such revisions are subject to a maximum absolute value threshold as well as a proportion-based threshold of the original CSP or ICSP budget value, which are both applied cumulatively. Revisions of emergency or service provision activities, or Executive Director-approved strategic outcomes funded entirely by a host country, do not count towards the cumulative threshold. The combination of these different factors has led the interim delegations of authority to be viewed as unnecessarily complex and burdensome, especially compared with the simplicity of the single dollar threshold applied annually under the project-based system.
54. Country offices also indicated that the proportion-based threshold for non-fundamental and non-emergency revisions – at 25 percent of the last Board-approved value – had a significant impact on offices with smaller CSP budgets because the threshold is exceeded at a lower dollar value than for offices with larger CSP budgets. For example, a revision of USD 1.8 million for the Dominican Republic transitional ICSP and a USD 4 million revision for the Nicaragua transitional ICSP required Board approval because they exceeded the 25 percent proportion-based threshold. This means that relatively small changes can be subject to a lengthy and labour-intensive approval process. Country offices with annual budgets of several hundred thousand dollars are required to follow the same process as offices with annual budgets of several hundred million dollars, at a much greater proportional cost in terms of staff resources, in order to seek approval for budget revisions of a much lower value. In addition, the implementation of revisions can be delayed because there are only three Board sessions a year at which to consider and approve them.

### **External audit report of the country portfolio budget**

55. The external audit examined the country portfolio budget in two phases, from 17 to 21 September 2018 and from 28 January to 8 February 2019. The main objectives of the audit were to determine whether country portfolio budgets provide reasonable assurance that donor conditions and Executive Board authorizations are being met.
56. The external audit identified difficulties related to the operational planning documents for CSPs and their country portfolio budgets with regard to the appropriate level of detail to be presented to the Board for approval. The report described how WFP management faced conflicting imperatives expressed by Board members when approving CSPs and country portfolio budgets. Members are divided over the desire for an overview that facilitates decision making and the need for more detailed information.
57. The external audit recommended that management engage with Member States to better define how to respond to their needs, distinguishing between strategic information necessary for governance, and more detailed information on CSPs/ICSPs and their budgets, which should be made available on the various WFP websites and portals.

## **Additional governance-related issues**

### **Member State review of crisis response-related budget revisions**

58. At the Board's 2017 second regular session, the Secretariat introduced a proposal to share crisis-response-related revisions above the thresholds for delegated authority for non-crisis-response-related revisions – i.e., above USD 150 million or 25 percent of the overall budget, whichever is less – with Member States in advance of the approval of the revisions, in order to enhance the transparency of such budget revisions without impairing the flexibility and efficiency of WFP's emergency response capability. At the time, it was felt that increased consultation with the Board would benefit the design of WFP's interventions by considering Member States' views in a more structured and transparent manner, along with inputs provided through consultations with local partners and donors. Early consultation would also help to avoid challenges and promote greater acceptance of WFP's interventions, resulting in a more effective response.
59. The review process, which started in 2018, involves sharing crisis-response-related budget revisions above the thresholds with Member States for a five-day comment period prior to approval, although to safeguard flexibility and ensure timely, swift and effective response to emergencies, there may be instances where the Executive Director and, if required, the FAO Director-General can approve crisis-response-related strategic outcome revisions without sharing the revisions beforehand. This process is in addition to the publication of budget revisions greater than USD 7.5 million and the usual twice-yearly report on emergency operations approved by the Executive Director or jointly by the Executive Director and the FAO Director-General submitted for information at formal Board sessions.
60. In 2018 there were six budget revisions of crisis-response-related strategic outcomes that exceeded the budgetary thresholds. The Executive Director waived the Member State review process for one revision due to its urgency. The remaining five revisions were circulated for comment from Member States; a total of nine Member States provided comments, an average of three Member States commented on each revision. The comments were primarily requests for more information and/or expressions of support.
61. An examination of the Member State review process in 2018 concluded that it had added an average of ten working days to the approval process, consequently delaying WFP's response on the ground by the same length of time. This has serious implications for emergency operations. Country offices have also conveyed concerns over how to resolve differing views from individual Member States and the numerous steps in the process, which impose onerous obligations on country offices, particularly smaller ones.
62. In view of the above, and taking into account the other mechanisms through which revisions are shared with Member States, management is seeking the Board's feedback on the review process and the value that it adds, while recognizing the need to balance good governance with process efficiency and timely emergency response.

### **Two-step consultation process with Member States**

63. Responding to feedback received from the Board and based on experience gained in 2017 and early 2018, management initiated a two-step consultation process for draft CSPs and ICSPs in an effort to obtain Member States' views earlier in order to better shape the strategy and formulation of the draft documents. The process entails:
  - an informal consultation on the concept note for a CSP or ICSP held approximately six months before the Board session at which the CSP or ICSP is to be presented; and



- the review period, which allows Board members to provide detailed comments on draft CSP or ICSP documents 12 weeks before the documents are submitted for approval by the Board.
64. Management agreed to apply this two-step consultation process until the end of 2019; in light of this review and subsequent Board feedback and discussion, a revised process may be presented at the 2020 first regular session. The review draws from two cycles of informal consultations on concept notes for CSPs and ICSPs, the written comment period, and Board approval of final CSPs and ICSPs. It includes an examination of the value of the process, taking into consideration perspectives from the field and the costs involved.
  65. Country offices have expressed a preference for moving to a one-step consultation process, noting that the current process is labour-intensive and complex for country office staff. Country offices emphasize that knowledge and insight gained during local consultation with stakeholders continues to add significant value to the development of CSPs and ICSPs.
  66. Moreover, the United Nations sustainable development cooperation framework (UNSDCF) is expected to become the main strategic document for all United Nations development activities. It is expected that each United Nations entity will derive its country development priorities and outcomes from the UNSDCF. The increased authority of the UNSDCF over agencies' country strategic planning implies that CSPs should be developed in parallel with the UNSDCF. As a result, the current CSP review and approval timeline may have to be shortened to align with that of the UNSDCF.
  67. Management requests the Board's feedback on the two-step consultation process and the value that it adds to their governance decisions.

## **Additional issues**

### **Implementation of interim multi-country strategic plans**

68. In 2018, management outlined its approach to the design and development of interim multi-country strategic plans (IMCSPs). This approach would be applied for regions such as the Pacific and Caribbean, where WFP works on themes – disaster preparedness, for example – that are relevant to a number of similarly situated small states that have limited capacity to confront related challenges on their own and do not have individual CSPs or ICSPs in place. In these cases management proposes to expand the CSP framework through the development of an IMCSP that covers a number of countries and does not overlap with any existing CSP, ICSP, limited emergency operation or transitional ICSP following a limited emergency operation.
69. An IMCSP would be treated and approved by the Board as a single plan covering all the countries where WFP plans to implement a response. For programmatic authority, the plan should be derived, where possible, from the individual United Nations development assistance framework (UNDAF) for each country, which is expected to be replaced by the UNSDCF. This should help to ensure national ownership and coherence with the achievement of the SDGs and with the plans of other partners, in line with the ongoing United Nations reform, including the redesign of the UNDAF system.
70. An IMCSP will be managed and administered in a manner consistent with other CSPs. Since the accountability for monitoring and reporting progress towards SDG targets remains with national governments at the country level, a common collective strategic outcome for the IMCSP would be applied to each country context, with the possibility that certain strategic outcomes would apply to only a subset of the countries involved.

71. One or more activities would be designed to achieve specified outputs and would be linked to the strategic outcome or outcomes; activities could be designed as common activities for implementation in all the countries covered by the plan, where these are linked to the same strategic outcome. To ensure flexibility, one country office in the region or the regional bureau could act as the coordinator for managing the implementation of an IMCSP. Funds would be managed through a multi-country portfolio budget.
72. While an IMCSP approved by the Board would generally have a programmatic focus common to the countries covered by the plan, emergency responses would be handled through existing mechanisms if and when the need arose, for example, by adding crisis response-related strategic outcomes, outputs and activities through a revision of the original IMCSP.
73. The Pacific IMCSP<sup>35</sup> was approved by the Board at its 2019 annual session and the Caribbean IMCSP will be presented for approval at its 2019 second regular session. The documents contain necessary temporary derogations from the WFP General Rules, Financial Regulations and delegations of authority to the Executive Director in order to apply those rules and regulations analogously, such that the phrase "country strategic plan" is understood to mean "multi-country strategic plan" and the word "country" is understood to refer to the multiple countries covered by the IMCSP.
74. Based on the experience of implementing the Pacific IMCSP in the latter half of 2019, management will present for approval any necessary normative amendments to the WFP General Rules and Financial Regulations at the 2020 first regular session along with the permanent delegations of authority.
75. Continuation of the project-based system for a short period in 2019 for certain activities that cannot be transferred to the IRM framework
76. At its 2018 second regular session, the Board granted management's request to allow for the continuation of the project-based programmatic, financial and results systems and unrevised general rules and financial regulations for a short period in 2019.<sup>36</sup> This contingency plan allowed some country offices to continue to implement activities under the project-based system alongside their approved CSPs, ICSPs and transitional ICSPs to ensure business continuity during the transition to the IRM framework in early 2019. Management committed to providing the Executive Board with an update on the matter.
77. On 1 January 2019, the remaining 11 country offices transitioned to the IRM framework. Two country offices – Yemen and Somalia – were allowed to continue implementing projects alongside their approved ICSPs. The projects ended on 31 March 2019 and both country offices are now operating solely under the IRM framework.

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<sup>35</sup> WFP/EB.A/2019/8-B/3.

<sup>36</sup> WFP/EB.2/2018/5-A/1.

### **External audit of country portfolio budgets**

78. As mentioned above, the External Auditor issued a report on country portfolio budgets for the Board's 2019 annual session. As the report included an in-depth review of key aspects of the IRM and there has been limited opportunity to discuss it in detail, management would welcome further discussion on aspects of the report and management's response at the informal consultation.

### **Engagement in 2019 and 2020**

79. Management will continue to consider the feedback provided by Member States during the informal consultations scheduled in July and September 2019 and the 2019 second regular session prior to the formal presentation of the proposed permanent delegations of authority for approval at the 2020 first regular session.

## ANNEX I

The table below presents the approved interim delegations of authority that are effective from 1 January 2018 to 29 February 2020 for countries operating within the IRM framework.

Text	Commentary
<p>The following are authorities delegated to the Executive Director by the Executive Board in accordance with Article VI.2 (c) of the WFP General Regulations.</p>	<p>Under Article VI.2 (c) of the WFP General Regulations, the Board is responsible for the approval of activities of WFP, but may delegate to the Executive Director such approval authorities as it may specify.</p>
<p>A. Initial approval:</p> <p>Limited emergency operations and transitional interim country strategic plans (T-ICSPs), with the joint approval of the Executive Director and the FAO Director-General when the limited emergency operation or the emergency-related components of the T-ICSP exceed USD 50 million in value; and</p> <p>Country strategic plans (CSPs) and interim country strategic plans (ICSPs) funded entirely by a host country where the host country has not requested the Executive Board to approve the plan.</p>	<p>This provision lays out initial approvals that are delegated to the Executive Director.</p> <p>All approvals that are not specifically delegated to the Executive Director, with the FAO Director-General where applicable, are by implication retained by the Executive Board.</p> <p>The Board therefore retains the authority to approve CSPs and ICSPs, other than those funded entirely by a host country that has not referred them to the Board for approval, as such authorities have not been delegated to the Executive Director.</p>
<p>B. Approval of modifications:</p> <p>Revision of any limited emergency operation or emergency-related revision of a CSP, ICSP or T-ICSP, with the joint approval of the FAO Director-General for any increase exceeding USD 50 million.</p> <p>Upwards revision of one or more individual strategic outcome(s) of a CSP, ICSP or T-ICSP provided that the total amount of such revisions does not exceed 25 percent of the plan's latest Board-approved value – in the absence of such a value for T-ICSPs, the initial Executive Director-approved value – or USD 150 million.</p>	<p>This provision lays out approvals of modifications to the CSP framework that are delegated to the Executive Director, acting alone or jointly with the FAO Director-General.</p> <p>All approvals that are not specifically delegated to the Executive Director, with the FAO Director-General where applicable, are, by implication, retained by the Executive Board.</p> <p>Therefore, the Board retains the authority to approve:</p> <p>increases in the value of one or more strategic outcomes that exceed the specified thresholds; and</p> <p>the addition or removal of entire strategic outcomes from a CSP, ICSP or T-ICSP except in the case of strategic outcomes that relate only to emergency or service provision activities or are funded entirely by a host country that has not requested the Executive Board for approval, in which case the addition or removal falls under the Executive Director's general authority in those areas.</p>

Text	Commentary
<p>Downwards revision of any individual strategic outcome(s) of a CSP, ICSP or T-ICSP.</p> <p>Revision of non-emergency components of a T-ICSP following a limited emergency operation.</p> <p>Revision of a CSP, ICSP or strategic outcome funded entirely by the host country.</p> <p>Addition to a CSP, ICSP or T-ICSP of a strategic outcome funded entirely by a host country that has not requested the Executive Board to approve the strategic outcome.</p> <p>Revisions related to service provision activities.</p>	<p>The Secretariat will treat increases approved under the authority of the Executive Director cumulatively for the purposes of assessing the extent to which they modify the CSP, ICSP or T-ICSP, thereof, resetting the calculation to zero each time an approval is made by the Board. Emergency-related revisions will not be treated cumulatively.</p> <p>The approval of service provision activities is delegated to the Executive Director, consistent with the existing delegation of authority for special operations and for service provision activities approved under the Executive Director's authority to approve trust funds and special accounts.</p> <p>Revisions in respect of emergency or service provision activities, or Executive Director-approved strategic outcomes funded entirely by a host country, will not count towards the Board approval thresholds.</p>

## ANNEX II

1. **CSPs:** CSPs include WFP's entire portfolio of humanitarian and development activities in a country. They are prepared following country-led analyses of sustainable development<sup>1</sup> and may also be informed by evaluations, assessments – including joint needs assessments – and feasibility studies. CSPs that are funded entirely by their host countries may be approved by the Executive Director or, if a host country so elects, by the Board; all other CSPs are approved by the Board.
2. **ICSPs:** ICSPs include WFP's entire portfolio of humanitarian and development activities in a country but are prepared when a country-led sustainable development analysis for informing the design of a CSP has not been completed. ICSPs are based on WFP's existing strategies, studies, assessments – including joint needs assessments – analysis and data. Like CSPs, ICSPs that are funded entirely by a host country may be approved by the Executive Director or, if the host country so elects, by the Board; all other ICSPs are approved by the Board.
3. **Limited emergency operations:** A limited emergency operation includes emergency relief in a country or countries where WFP does not have a CSP or ICSP. A limited emergency operation may include the provision of services or capacity strengthening support, as required. Limited emergency operations are planned for an initial period of up to six months and are approved by the Executive Director and, if required, the FAO Director-General. After the initial six-month period, operations are planned and implemented under a transitional ICSP as described in the next paragraph.
4. **Transitional interim country strategic plans:** A transitional ICSP may be carried out between the end of a limited emergency operation and the start of a CSP or ICSP. A transitional ICSP following a limited emergency operation may be approved by the Executive Director, with joint approval, if required, from the FAO Director-General, for emergency-related components. Transitional ICSPs, which are based on previously approved project documents, may be approved by the Executive Director for a duration of up to 18 months as a bridge to CSPs informed by strategic reviews.<sup>2</sup>

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<sup>1</sup> A country-led sustainable development analysis typically consists of a zero hunger strategic review or a country analysis that informs the development of a United Nations development assistance framework.

<sup>2</sup> The Board approved that certain transitional ICSPs that have been approved by the Executive Director may extend their duration beyond 18 months, up to December 2019, in order to allow the presentation for approval of CSPs and ICSPs at the 2019 second regular session.

## **Acronyms used in the document**

CRF	corporate results framework
CSP	country strategic plan
FAO	Food and Agriculture Organization of the United Nations
ICSP	interim country strategic plan
IMCSP	interim multi-country strategic plan
IRM	Integrated Road Map
JIU	Joint Inspection Unit of the United Nations System
MOPAN	Multilateral Organisation Performance Assessment Network
SDG	Sustainable Development Goal
UNDAF	United Nations development assistance framework
UNSDCF	United Nations sustainable development cooperation framework