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## Update on the Integrated Road Map: Proposed delegations of authority and other governance arrangements

### Executive summary

The Integrated Road Map framework, comprising the WFP Strategic Plan (2017–2021),<sup>1</sup> 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> is a holistic platform designed to support appropriate and sustainable responses and reinforce the effectiveness and efficiency of WFP's operations in a time of unprecedented humanitarian need.

From 1 January 2020, all of WFP's 82 country offices will be operating under a country strategic plan or interim country strategic plan approved by the Board. In addition, WFP is implementing two interim multi-country strategic plans, for the Pacific and the Caribbean, which were approved by the Board in 2019, a multi-country limited emergency operation for Latin American countries affected by the situation in Venezuela, and a limited emergency operation for Comoros.<sup>5</sup>

The rollout of the Integrated Road Map framework has required extensive organizational change since 2016 in order to train and equip staff, changes to the General Rules and Financial Regulations with respect to full cost recovery policies and terminology, reconfiguration of WFP's technology systems and close collaboration with Member States and donor partners.

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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> Limited emergency operations are approved by the Executive Director and, if required, the Director-General of the Food and Agriculture Organization of the United Nations.

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Critical components of the Integrated Road Map's governance framework have yet to be finalized. Management aims to establish a risk-based and cost-effective governance model that reflects the holistic Integrated Road Map framework, thereby strengthening the Board's approval and strategic oversight functions by reducing fragmentation while retaining WFP's ability to respond quickly to emergencies. Finding the right balance between the Board's oversight and governance role and simplicity and efficiency for country offices is essential.

Given that only limited experience was gained during the pilot phase, the Board at its 2017 second regular session approved interim delegations of authority for the period from 1 January 2018 to 29 February 2020,<sup>6</sup> and the Secretariat committed to reviewing application of the interim delegations of authority to ensure that the Board's fundamental role of approval and oversight was maintained. The review covered the period of 2018 and 2019 and findings are outlined in annex II.

The findings provide evidence that implementation of the Integrated Road Map framework has resulted in a significant and demonstrable increase in the Board's role in approving WFP programmes, enhanced the visibility of WFP operations and resulted in gains in efficiency. Notably, the proportion of the annual average value of Board approved programmes has increased from an average of 53 percent or USD 4.4 billion per year under the project-based system between 2011 and 2016 to 96 percent or USD 13.4 billion in 2018 and 64 percent or USD 8.1 billion in 2019 under the Integrated Road Map framework. Projections through 2024 indicate that the Board's increased approval role will be sustained. This is largely attributable to the holistic Integrated Road Map framework, which has increased the visibility of all WFP operations in all contexts, including strategic outcomes related to protracted, predictable and recurring crisis response and service provision-related activities.

In this document, the Secretariat is seeking the Board's approval for proposed delegations of authority from the Board to the Executive Director and proposed amendments to the WFP General Rules to facilitate implementation of the multi-country strategic plans concept. Annex III sets out the draft language for proposed delegations of authority, which include the authority delegated jointly to the Executive Director and the Director-General of the Food and Agriculture Organization of the United Nations with regard to limited emergency operations and strategic outcomes related to crisis response, including revisions. Annex IV includes proposed amendments to the WFP General Rules that apply to the multi-country strategic plans concept. If approved, the General Rules and appendix to the General Rules will be revised, with effect from 1 May 2020.

In addition, management will modify the five-day Member State review process for crisis response-related revisions with a view to increasing the Board's visibility and oversight and will continue to improve the usefulness of the data portal for country strategic plans. In line with the process described in the update on the Integrated Road Map<sup>7</sup> and presented at the 2019 second regular session, management will begin in 2020 employing a streamlined consultation process with the country strategic plans and interim country strategic plans that are submitted to the Board for approval at its 2020 second regular session.

To ensure visibility over the life of a country strategic plan or interim country strategic plan, in early 2020 management will implement a notification system for communicating to Member States all revisions of country strategic plans and interim country strategic plans upon

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<sup>6</sup>WFP/EB.2/2017/4-A/1/Rev.1.

<sup>7</sup> The background and rationale for the streamlined consultation process for draft CSPs and ICSPs are set out in paragraphs 26–37 of document WFP/EB.2/2019/4-D/1. This process will be applied until mid-2021, at which point it will be reviewed.

approval. This will ensure that Member States are aware of all changes and that any concerns can be addressed in a timely manner.

The proposed delegations of authority and other governance arrangements set out in this document reflect the feedback received from Member States during a series of informal consultations in 2019<sup>8</sup> and at the 2019 second regular session. They are also informed by WFP's experience in implementing the interim delegations of authority, and the review of that experience referred to above; experience in implementing the Pacific interim multi-country strategic plan since 1 July 2019; lessons learned from country offices, regional bureaux and headquarter divisions; and recommendations from WFP's oversight mechanisms, which include internal and external audits and evaluations, and advice from the Finance Committee of the Food and Agriculture Organization of the United Nations and the Advisory Committee on Administrative and Budgetary Questions.

If implemented, the proposed delegations of authority and other governance arrangements would not affect the Board's increased approval of programmes and would ensure that WFP is effective and efficient in its operational responses, has flexibility to align with the requirements of the new United Nations sustainable development cooperation frameworks and reduces the administrative burden on country offices.

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<sup>8</sup> Informal consultations were held on 10 July, 4 September, 4 October and 18 December 2019.

## Draft decision\*

Having considered the update on the Integrated Road Map set out in document WFP/EB.1/2020/4-A/1/Rev.2 and recalling the Policy on Country Strategic Plans (WFP/EB.2/2016/4-C/1/Rev.1), the Financial Framework Review (WFP/EB.2/2016/5-B/1/Rev.1) and various other updates on the Integrated Road Map (WFP/EB.A/2017/5-A/1, WFP/EB.2/2017/4-A/1/Rev.1, WFP/EB.A/2018/5-D/1, WFP/EB.2/2018/5-A/1 and WFP/EB.2/2019/4-D/1), the Board:

- i) recalls paragraph vi of its decision 2017/EB.2/2, whereby pursuant to WFP General Regulations Article VI.2(c), it approved interim delegations of authority to the Executive Director from 1 January 2018 to 29 February 2020 and decided that delegations of authority would be presented for its approval, following a review of the interim delegations of authority, at its 2020 first regular session;
- ii) notes that a review of the interim delegations of authority was undertaken and presented for its consideration at its 2019 second regular session through the update on the Integrated Road Map set out in document WFP/EB.2/2019/4-D/1;
- iii) approves the proposals set forth in paragraphs 36–51 of document WFP/EB.1/2020/4-A/1/Rev.2, relating to the delegations of authority to the Executive Director and the approval by correspondence procedure, to be used when appropriate, for revisions to country strategic plans and interim country strategic plans that necessitate Executive Board approval, and, accordingly, approves the delegations of authority set forth in annex III to document WFP/EB.1/2020/4-A/1/Rev.2, to become effective on 1 May 2020, and decides that it may further revise those delegations of authority following a review of them at its 2025 first regular session, without prejudice to the authority of the WFP Executive Board to conduct such a review at any time;
- iv) recalls the multi-country strategic plans concept described in the update on the Integrated Road Map as set out in previous updates on the Integrated Road Map (WFP/EB.2/2018/5-A/1 and WFP/EB.2/2019/4-D/1); and
- v) approves the multi-country strategic plans concept set forth in paragraphs 73–77 of document WFP/EB.1/2020/4-A/1/Rev.2 and further approves the accompanying rule changes set forth in annex IV of document WFP/EB.1/2020/4-A/1/Rev.2.

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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.

## Overview of the Integrated Road Map framework

1. 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.
2. The country strategic plan (CSP) framework guides the design of CSPs, i.e., WFP portfolios of humanitarian and development activities within countries. CSPs are aligned with national priorities in order to serve people more effectively and efficiently, supporting governments and other partners in achieving the Sustainable Development Goals (SDGs). Annex I provides a general description of the components of the CSP framework.<sup>1</sup>
3. The country portfolio budget that accompanies each CSP, interim CSP (ICSP), limited emergency operation and transitional ICSP 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 reveals the relevance and impact of WFP's work by transparently linking strategy, planning, budgeting, implementation and resources to 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 in 2017 and 2018, the country portfolio budget structure and related internal processes have been simplified<sup>2</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 Integrated Road Map (IRM) framework. In line with recommendation 6 from the external audit of the country portfolio budgets,<sup>3</sup> management continues to assess options for reducing the administrative burden on country offices arising from the volume of transactions without compromising transparency.
4. 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, the Board approved a revised version of the CRF at its 2018 second regular session. The revised 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.

## WFP's commitment to core values of good governance

5. The following section provides an overview of the desired governance arrangements and WFP's commitment to the core values of good governance.

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<sup>1</sup> See paragraphs 25–43 in the Policy on Country Strategic Plans (WFP/EB.2/2016/4-C/Rev.1) and other updates on the Integrated Road Map including WFP/EB.2/2017/4-A/1/Rev.1 and WFP/EB.2/2018/5-A/1, which more fully describe the various plans.

<sup>2</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>3</sup> WFP/EB.A/2019/6-E/1.

6. Management aims to establish a risk-based and cost-effective governance model for the IRM framework that strengthens the Board's approval and strategic oversight functions by reducing fragmentation while retaining WFP's ability to respond quickly to emergencies.
7. Through the IRM framework and its underlying governance model, WFP is committed to the core values of good governance, which include transparency, accountability, strong financial management and robust internal control. Past adherence to these values is evidenced by external sources such as the Multilateral Organisation Performance Assessment Network (MOPAN). In its recent assessment of WFP's performance,<sup>4</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>5</sup>
8. 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>6</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 a serious internal control deficiency. A separate report by the External Auditor regarding country portfolio budgets<sup>7</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>8</sup> In its 2018 annual report,<sup>9</sup> the committee stated that WFP had given appropriate attention to risk management and internal controls for the year.
9. Management welcomed the external audit of country portfolio budgets, 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>10</sup> introduced by the revised financial framework are clear enough to avoid duplication and describe expenditure effectively.<sup>11</sup> The audit concluded country

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<sup>4</sup> MOPAN. 2019. *MOPAN 2017–18 Assessments: Organisational Performance Brief: World Food Programme*. <http://www.mopanonline.org/assessments/wfp2017-18/WFP%20Brief.pdf>.

<sup>5</sup> WFP/EB.1/2018/8-B.

<sup>6</sup> WFP/EB.A/2019/6-A/1 and WFP/EB.A/2018/6-A/1.

<sup>7</sup> WFP/EB.A/2019/6-E/1.

<sup>8</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>9</sup> WFP/EB.A/2018/6-E/1.

<sup>10</sup> The four cost categories are transfers, implementation, direct support costs and indirect support costs.

<sup>11</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.

portfolio budgets have improved transparency and accountability and that the new cost categories facilitate a better understanding of WFP's expenditures. The external audit also 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 also describes how WFP management faces conflicting imperatives articulated by Board members when approving CSPs and country portfolio budgets.

10. Transparency is a cornerstone of the IRM framework and a key aspect of WFP's governance approach. WFP has in place robust reporting and accountability mechanisms that include its annual management plan, its annual performance report and annual country reports. In 2018, management launched a CSP data portal that provides operational and budgetary information from country operation management plans – including activity-level details – 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. In the background document for the 18 December 2019 informal consultation, the Secretariat provided an overview of the information shared via the CSP data portal and the frequency with which data are updated.<sup>12</sup>
11. To ensure that the Board retains visibility and oversight, in early 2020 management will implement an email notification system that will alert Member States of all budget revisions, regardless of the magnitude of the resulting change in value. Under the system, an email will be sent at the end of each business day on which a revision is approved and will include a consolidated list of all changes to CSPs and ICSPs, regardless of value, in the form of a summary table with links to the relevant revision documents. The table will include upward revisions, downward revisions and the approval or revision of CSPs and ICSPs funded entirely by host countries that have not requested Board approval. In the event of the latter, management will provide an opportunity for Member States to comment. Consistent with current practice, the CSP data portal will be updated to reflect all revisions to Board-approved CSPs and ICSPs upon approval of the revisions. This communication mechanism will ensure that Member States are aware of all changes and that any concerns can be addressed in a timely manner. In accordance with Rule III.2(b) of the Rules of Procedure, Member States may request that any revision be presented at the Board session following the notification of the revision.<sup>13</sup>
12. The Executive Board is also regularly informed of all budget revisions approved by the Executive Director under the authority delegated to him by the Executive Board, including revisions and increases approved by the Executive Director jointly with the Director-General of the Food and Agriculture Organization of the United Nations (FAO), in twice-yearly reports.
13. In line with the external auditor's recommendations from the external audit of country portfolio budgets,<sup>14</sup> management will continue to engage with the Board to define the appropriate level of information required for strategic governance and to identify detailed information that could be obtained through other platforms, including the board website, the CSP data portal and the WFP website, to ensure that the organization has the operational flexibility that it needs to be efficient and effective.

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<sup>12</sup> The Secretariat is exploring the possibility of including in the CSP data portal data from limited emergency operations and CSPs and ICSPs that are funded entirely by host countries that have not requested Board approval.

<sup>13</sup> Rule III paragraph 2(b) of the Rules of Procedure of the Executive Board provides: "The Executive Director shall prepare a provisional agenda, taking into account the annual plan of work. The provisional agenda shall include all items as are required by these Rules of Procedure or as are proposed by ... any member of the Board".

<sup>14</sup> WFP/EB.A/2019/6-E/1.

### Outstanding governance arrangements

14. The Policy on Country Strategic Plans and the Financial Framework Review noted that changes to the General Rules and Financial Regulations would be required to support implementation of the new programmatic and financial framework in the following areas:
  - the Executive Director's authority regarding programme and budget revision approvals, as well as the authority delegated jointly to the Executive Director and the FAO Director-General with regard to limited emergency operations and crisis response-related strategic outcomes, including revisions, above a certain budget threshold;
  - the alignment of terminology and definitions to ensure coherence with the CSP structure; and
  - the application of full cost recovery and introduction of new cost categories.
15. Interim governance arrangements were approved at the 2017 second regular session of the Board to allow for the implementation of the IRM framework throughout WFP. The arrangements included principles to guide the application of full cost recovery, derogations from provisions of General Rule XIII.4 and Financial Regulations 1.1 and 4.5 related to cost categories and full cost recovery and interim delegations of authority for the period from 1 January 2018 to 29 February 2020.<sup>15</sup> The Secretariat committed to reviewing the application of the interim delegations of authority to ensure that the Board's fundamental role of approval and oversight was maintained before presenting delegations of authority for approval at the 2020 first regular session of the Board.
16. At the 2018 second regular session, the Board approved amendments to the General Rules and Financial Regulations related to terminology, definitions and full cost recovery policies.<sup>16</sup> They are in effect as of 1 January 2019.
17. In line with the process described in the update on the Integrated Road Map<sup>17</sup> and presented at the 2019 second regular session and the 18 December 2019 informal consultation, management will begin in 2020 employing a streamlined consultation process with the CSPs and ICSPs that are submitted to the Board for approval at its 2020 second regular session. This process will be applied until mid-2021, at which point it will be reviewed.
18. Critical components of the IRM framework that remain to be finalized are delegations of authority and governance arrangements related to the five-day Member State review process for crisis response-related revisions and normative amendments to WFP General Rules to facilitate the implementation of the multi-country strategic plans concept.
19. Paragraphs 21–24 address the role of the Executive Board in approving WFP's programmes, activities and budgets, as enshrined in General Regulation Article VI.2(c), and outline the various mechanisms that WFP employs to ensure transparency, accountability, strong financial management and robust internal control, including the streamlined consultative process and the email notification system.
20. The subsequent sections set out the proposed delegations of authority and other governance arrangements that are aimed at striking a balance between the Board's strategic

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<sup>15</sup> WFP/EB.2/2017/4-A/1/Rev.1.

<sup>16</sup> WFP/EB.2/2018/5-A/1.

<sup>17</sup> The background and rationale for the streamlined consultation process for draft CSPs and ICSPs are set out in paragraphs 26–37 of document WFP/EB.2/2019/4-D/1. This process will be applied until mid-2021, at which point it will be reviewed.



oversight role and simplicity and efficiency for country offices. In addition, the CSP data portal will be augmented with additional information to improve its usefulness to users in line with recommendations 7 and 8 of the External Auditor's report on country portfolio budgets.<sup>18</sup> The proposals were discussed at the informal consultations on 4 September, 4 October and 18 December 2019 and at the Board's 2019 second regular session and reflect the feedback received from Member States.

### Fundamental approval and oversight role of the Board

21. Article VI of WFP's General Regulations sets out the powers and functions of the Board. General Regulation Article VI.2 establishes its authority to approve all WFP programmes and activities and their related budgets. This regulation remains unchanged.

**General Regulations, 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."

22. It is important to note that under the IRM the Board is for the first time exercising its authority to approve the initiation of WFP programmes and activities in all contexts, including with regard to strategic outcomes related to protracted, predictable and recurring crisis response and service provision activities.<sup>19</sup> The Board also approves any non-emergency change to the overall strategic focus of WFP in a country that involves the addition or deletion of one or more non-emergency strategic outcomes in a CSP. Under the previous fragmented project-based system the Board did not approve emergency operations, special operations or country-level trust funds or protracted relief and recovery operations or related revisions that involved less than USD 20 million in food value or country programmes or related revisions involving less than USD 3 million in food value.
23. In the context of setting delegations of authority, it is recommended that the Board retain the authority to approve the following:
- CSPs and ICSPs, other than one funded entirely by a host country where the host country has not requested Executive Board approval;
  - 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>20</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 would fall under the Executive Director's delegated authority in those areas; and
  - revisions to a CSP or ICSP that are not related to a crisis and that increase the current overall budget of the CSP or ICSP by more than 15 percent.<sup>21</sup>

<sup>18</sup> WFP/EB.A/2019/6-E/1.

<sup>19</sup> With the exception of CSPs and ICSPs funded entirely by a host country where the host country has not requested the Executive Board to approve the plan, limited emergency operations and transitional ICSPs.

<sup>20</sup> Strategic outcomes related to 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.

<sup>21</sup> Increases in respect of emergency or service provision activities and strategic outcomes approved by the Executive Director and funded entirely by host countries will not be included in the threshold calculation. In addition, the value of an increase will not be offset by the value of a decrease.

24. To help it fulfil its strategic oversight role and ensure visibility, the Board is provided with the following:
- a streamlined consultative process prior to the presentation of CSPs and ICSPs for approval, which includes close collaboration with local missions, an informal consultation and electronic review of draft documents with Member States;<sup>22</sup>
  - operational and budgetary information – including activity-level details – from the country operation management plans via the CSP data portal for all Board-approved CSPs and ICSPs.<sup>23</sup> The CSP data portal also features financial and performance information needed to monitor the progress of CSPs and ICSPs and is updated to reflect any revisions to Board-approved CSPs or ICSPs on approval of the revision;
  - email notifications providing information on all budget revisions of CSPs and ICSPs, regardless of any change in value, and any changes in the duration of a CSP or ICSP, regardless of approval authority;
  - extracts of updated operational and budgetary plans presented with the management plan each year for information;
  - twice-yearly reports on the Executive Director's use of his delegated authority to approve revisions of CSPs and ICSPs;
  - the annual performance report; and
  - annual country reports.

#### **Proposed delegations of authority**

25. Management proposes to use the delegations of authority provided by the Executive Board to the Executive Director to maintain WFP's rapid and effective emergency response and to ensure that the Board's oversight role is maintained for significant changes to operations while maximizing internal efficiencies by delegating approval authority to the Executive Director for less significant changes.
26. Overall the interim delegations of authority to the Executive Director approved by the Executive Board at its 2017 second regular session<sup>24</sup> are working. Management therefore recommends maintaining the delegations of authority from the Executive Board to the Executive Director as applied during the interim period with the exception of the delegations of authority that enable the Executive Director to approve non-crisis-related revisions of a CSP or ICSP that do not exceed a budgetary threshold.<sup>25</sup> Proposals for the delegations of authority and budgetary thresholds in relation to such revisions were discussed at the informal consultations on 4 September, 4 October and 18 December 2019 and at the Board's 2019 second regular session and reflect the feedback received from Member States.

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<sup>22</sup> The background and rationale for the streamlined consultation process for draft CSPs and ICSPs are set out in paragraphs 26-37 of document WFP/EB.2/2019/4-D/1. This process will be applied until mid-2021, at which point it will be reviewed.

<sup>23</sup> The Secretariat is exploring the possibility of including in the CSP portal data from limited emergency operations and CSPs or ICSPs that are funded entirely by a host country that has not requested Board approval.

<sup>24</sup> WFP/EB.2/2017/4-A/1/Rev.1.

<sup>25</sup> Under the proposed delegations of authority and budgetary thresholds, increases in respect of emergency or service provision activities and strategic outcomes approved by the Executive Director and funded entirely by host countries will not be included in the threshold calculation; in addition, the value of an increase will not be offset by the value of a decrease.

27. In this context, the Secretariat is seeking the Board's approval for proposed delegations of authority from the Board to the Executive Director as set out in annex III and described in paragraphs 36–51. If the proposed delegations of authority are approved, the appendix to the General Rules will be revised, with effect from 1 May 2020.<sup>26</sup>

### **Background: Current interim delegations of authority**

28. In 2017, 12 country offices piloted the CSP framework and country portfolio budget structure. At the time, it was difficult to demonstrate the extent to which the Board's approval of programmes would increase under the IRM framework, given the limited experience during the pilot phase.<sup>27</sup> It was also not possible to fully anticipate whether there would be efficiency gains through fewer programme and budget revisions under the IRM framework than there had been under the project-based system. It was foreseen that amendments to the General Rules and Financial Regulations – particularly with respect to delegations of authority – would benefit from additional lessons learned through an interim governance period and further consultation with Member States.
29. In a series of informal consultations in 2017, management and the Member States discussed a set of three principles on which to base the development of budgetary thresholds for interim delegations of authority, particularly for non-crisis-related budget revisions.<sup>28</sup> The principles included:
- Principle 1. Delegations of authority should be based on the overall approved budget in the CSP framework.
  - Principle 2. Delegations of authority should be based on a maximum absolute value.
  - Principle 3. Delegations of authority should be based on a proportion – as a percentage – of the original CSP budget to accommodate variations in the size of CSPs.
30. Subsequently, the interim delegations of authority to the Executive Director for the period 1 January 2018–29 February 2020 were approved by the Board at its 2017 second regular session.<sup>29</sup>
31. Additional governance processes such as the five-day Member State review of crisis response-related revisions and the two-step consultation process were also employed in the interim period to provide an opportunity for strategic engagement by Member States and to ensure that the Board's approval authority, visibility and oversight would be strengthened.

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

32. 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 and to capturing lessons learned from the implementation of interim governance arrangements.
33. Findings from the review were shared with the Board at informal consultations on 10 July and 4 September 2019 and at the Board's 2019 second regular session. Notably, the annual average value of Board-approved programmes as a proportion of the total value of WFP

<sup>26</sup> It should be noted that reference to CSPs, ICSPs and transitional ICSPs in the proposed delegations of authority will be applicable to their multi-country strategic plan equivalents, which are discussed in paragraph 73.

<sup>27</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 a minimum, by approximately 23 percent as a result of the new framework.

<sup>28</sup> The thresholds were not intended to apply to new CSPs or ICSPs, fundamental changes to CSPs, ICSPs, limited emergency operations or transitional ICSPs following limited emergency operations, or budget revisions related to crisis response, service provision or Executive Director-approved host country-funded strategic outcomes.

<sup>29</sup> WFP/EB.2/2017/4-A/1/Rev.1.

programmes approved has increased from 53 percent or USD 4.4 billion per year between 2011 and 2016 under the project-based system to 96 percent or USD 13.4 billion in 2018 and 64 percent or USD 8.1 billion in 2019 under the Integrated Road Map framework. Projections through 2024 indicate that the Board's increased role in approval will be sustained. The increase is largely attributable to the holistic Integrated Road Map framework, which has increased the visibility of all WFP operations in all contexts, including strategic outcomes related to protracted, predictable and recurring crisis response and service provision-related activities. In addition, gains in efficiency have been achieved as the overall dollar value of programmes approved has increased while the number of programme approvals and the number of budget revisions processed annually have both decreased.

34. An analysis of the application of the interim delegations of authority over the period from 1 January 2018 to 31 December 2019, and the main findings of that analysis, are presented in annex II.

### **Lessons learned from the application of the interim delegations of authority**

35. Feedback and lessons learned from country offices indicate that the application of the interim delegations of authority is considered to be too complex because different criteria are used depending on the focus area of the strategic outcome being revised. For instance, revisions of non-crisis response-related strategic outcomes are subject to a maximum absolute value threshold of USD 150 million and a proportion-based threshold of 25 percent of the last Board approved CSP or ICSP budget. Both thresholds are applied cumulatively and any revisions exceeding the budget threshold require Executive Board approval.<sup>30</sup> By contrast, revisions of crisis-response-related strategic outcomes and limited emergency operations are subject to a per revision threshold, beyond which joint approval by the Executive Director and the FAO Director-General is required. In addition, the holistic CSP framework, which enables changes that affect more than one strategic outcome, means that budget revisions rarely apply to one single focus area, implying that different approval authorities need to be considered during the budget revision process.

### **Proposed delegations of authority for initial approval**

#### ***Proposed delegation of authority for limited emergency operations and transitional ICSPs (subject to thresholds for joint approval with the FAO Director-General)***

36. Under the Appendix to the General Rules paragraph (a)(i), the Executive Board delegates to the Executive Director approval of limited emergency operations that are initially planned for up to six months and transitional ICSPs that last for up to 18 months. It also requires joint approval by the Executive Director and the FAO Director-General when a limited emergency operation or emergency-related component of a transitional ICSP exceeds USD 50 million in value.

#### ***Proposed delegation of authority for CSPs and ICSPs funded entirely by the host country***

37. Under the Appendix to the General Rules paragraph (a)(ii), the Executive Director may approve a CSP or ICSP funded entirely by the host country should the host country opt not to submit the CSP or ICSP for approval by the Board. This authority is allowed for in the Policy on Country Strategic Plans<sup>31</sup> and the update on the Integrated Road Map presented at the 2017 second regular session of the Board.<sup>32</sup>

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<sup>30</sup> Revisions of emergency or service provision activities and Executive Director-approved revisions of strategic outcomes funded entirely by host countries do not count towards the cumulative threshold.

<sup>31</sup> WFP/EB.2/2016/4-C/1/Rev.1, paragraphs 38 and 39.

<sup>32</sup> WFP/EB.2/2016/4-C/1/Rev.1, paragraphs 38 and 39, and WFP/EB.2/2017/4-A/Rev.1, paragraph 85.

38. This provision, which recognizes the prerogatives and sovereignty of host countries, does not represent a substantive change from the project-based framework, under which the Executive Director had authority to approve bilateral activities. Based on feedback from Member States, management has determined that multilateral funds will not be eligible for allocation to a host country-funded CSP, ICSP or strategic outcome that has not been approved by the Board.

### **Proposed delegations of authority for approval of revisions**

#### ***Proposed delegations of authority for budget revisions related to limited emergency operations and emergency-related revisions of a CSP, ICSP or transitional ICSP (subject to thresholds for joint approval with the FAO Director-General)***

39. Under the Appendix to the General Rules paragraph (b)(i), any revision of a limited emergency operation and any emergency-related revision of a CSP, ICSP or transitional ICSP will be approved by the Executive Director, with the joint approval of the FAO Director-General for any increase exceeding USD 50 million. Emergency-related revisions are not treated cumulatively and do not count towards the Board approval threshold for non-emergency-related revisions.
40. As outlined in paragraphs 58–65, as part of the Member State review process emergency-related budget revisions of a Board-approved CSP or ICSP that exceed the lesser of USD 150 million or 15 percent of the current overall budget will be shared with Member States for comment before approval by the Executive Director and, if required, the FAO Director-General.

#### ***Proposed delegations of authority for budget increases that are not related to emergency responses, service provision or Executive Director-approved host country funded strategic outcomes***

41. Under the Appendix to the General Rules paragraph (b)(ii), management proposes that the Executive Board delegate authority to the Executive Director to approve each non-crisis-related revision of a CSP or ICSP that does not exceed 15 percent of the plan's current overall budget.<sup>33</sup> As described in paragraph 23, this means that the Executive Board will approve all new CSPs and ICSPs, all revisions that add or delete one or more strategic outcomes from CSPs or ICSPs<sup>34</sup> and each non-crisis-related revision of a CSP or ICSP that increases its current overall budget by more than 15 percent.<sup>35</sup>
42. The percentage threshold for an increase of a CSP or ICSP will be calculated based on the value of the CSP or ICSP budget on the date that the revision is made. For the purposes of threshold calculation, revisions will not be treated cumulatively. The proposed threshold is not intended to apply to new CSPs or ICSPs; fundamental changes (i.e. the addition or removal of a strategic outcome) to CSPs or ICSPs; limited emergency operations or transitional ICSPs; revisions related to emergency response or service provision; or Executive Director approved revisions of strategic outcomes funded entirely by host countries.

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<sup>33</sup> Increases in respect of emergency or service provision activities and Executive Director-approved strategic outcomes funded entirely by host countries will not be included in the threshold calculation; and the value of an increase will not be offset by the value of a decrease.

<sup>34</sup> Except when the CSP, ICSP or the strategic outcome at issue is funded entirely by a host country that has not requested Executive Board approval or where the strategic outcome relates to emergency activities or service provision activities.

<sup>35</sup> Increases in respect of emergency or service provision activities and Executive Director-approved strategic outcomes funded entirely by host countries will not be included in the threshold calculation; in addition, the value of an increase will not be offset by the value of a decrease.

43. The single threshold applies to each revision and is based on the current CSP or ICSP budget (i.e. the budget value on the date that the revision is made). This represents a simplification compared with the current interim delegations of authority, which utilize a maximum absolute value threshold of USD 150 million and a proportion-based threshold of 25 percent of the last Board-approved CSP or ICSP budget, and is applied cumulatively. The change responds to feedback from the field that interim delegations of authority for approving revisions are unduly complex and cumbersome to implement and should be simplified. It is important to note that the proposed threshold retains the element of proportionality, thus ensuring Executive Board oversight of significant budget revisions that could have strategic implications for the implementation of a CSP or ICSP.
44. Under the interim delegations of authority, the Board approved four revisions in 2018 and 2019.<sup>36</sup> Management found that if the 15 percent threshold had been applied to revisions during the same period two additional budget revisions would have been submitted to the Board for approval.<sup>37</sup> This would have brought the total number of budget revisions to six.
45. In addition, management proposes to streamline the approval process by employing a ten-day Member State review of budget revisions and – as an alternative to submitting budget revisions to the Board for approval at a formal session – the mechanism for approval by correspondence in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board when appropriate.
46. The 10-day review process would entail the following steps, prior to employing the mechanism for approval by correspondence:
  - i) Draft budget revision posted on WFP's website;
  - ii) Minimum of eight working days for Member States to comment;
  - iii) Comments compiled on the Membership Area of the Executive Board website;
  - iv) The last two of the ten working days for comment reserved for Member States to react to the comments of other Member States; and
  - v) Final budget revision posted on the Membership Area of the Executive Board website along with a matrix of comments.
47. The approval by correspondence mechanism, in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board, is as follows:
  - i) Board members will be advised immediately by email that a final budget revision has been posted on the Membership Area of the Executive Board website.
  - ii) Each of the 36 Members of the Executive Board may cast a vote on whether to approve the submitted revision within 10 working days.
  - iii) The Executive Board Secretariat, on behalf of the Executive Director, will record the votes and communicate the results to the entire membership.
48. Utilizing the Member State ten-day review process for non-crisis-related budget revisions, as outlined in paragraph 46, will result in a significant increase in transparency and oversight for Member States. Increased consultation with the Board will benefit the design of WFP's interventions by considering Member States' views in a more structured and transparent manner along with the inputs provided through consultations with local partners and donors.

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<sup>36</sup> In 2018 and 2019, the Board approved revisions of the CSP for Honduras, the transitional ICSP for Turkey, the CSP for Lebanon and the CSP for Peru.

<sup>37</sup> In addition to the four revisions listed in footnote 36, budget revisions for the CSP for Namibia and the transitional ICSP for Cambodia would also have been submitted for Board approval in 2018 and 2019.

49. Employing the mechanism for approval by correspondence in accordance with Rule IX.8 of the Rules of Procedure of the Executive Board, as outlined in paragraph 47, when appropriate, is an alternative to submitting budget revisions to the Board for approval at a formal session. It will facilitate timely revisions that allow WFP to adjust to changes in the operational context. In addition, it ensures that documents considered at formal Board sessions are more strategic in nature.

***Proposed delegations of authority for budget revisions related to decreases in any strategic outcome of a CSP or ICSP, non-emergency components of a transitional ICSP, strategic outcomes funded entirely by a host country for a CSP or ICSP, or service provision activities regardless of value***

50. As noted in paragraph 26, a majority of the interim delegations of authority approved at the 2017 second regular session are fulfilling their function. Management therefore proposes that the Board continue to delegate to the Executive Director authority to approve any of the following:
- decrease in any strategic outcome of a CSP or ICSP under Appendix to the General Rules paragraph (b)(iii);<sup>38</sup>
  - revision of non-emergency components of a transitional ICSP under Appendix to the General Rules paragraph (b)(iv);
  - revision of a CSP, ICSP or strategic outcome funded entirely by a host country under Appendix to the General Rules paragraph (b)(v);
  - addition to a CSP or ICSP of a strategic outcome funded entirely by a host country that has not requested the Executive Board to approve the strategic outcome under Appendix to the General Rules paragraph (b)(vi); and
  - revision related to service provision activities under Appendix to the General Rules paragraph (b)(vii).
51. The rationale for maintaining these specific delegations of authority was discussed in detail at the 4 October 2019 informal consultation and described in paragraphs 69–80 of the update on the IRM presented at the 2019 second regular session.<sup>39</sup> Annex II provides an overview of how these delegations of authority were applied during the interim period from 1 January 2018 to 31 December 2019.

**Increased visibility and oversight of WFP's use of delegations of authority for the Board**

52. To ensure that the Board retains visibility and effective oversight, documents for limited emergency operations, CSPs and ICSPs funded entirely by host countries that have not requested Board approval, and documents for all approved revisions of CSP or ICSP budgets will be published on WFP's website.
53. As outlined in paragraph 11, Member States will also receive an email containing a summary table notifying them of any changes to CSPs and ICSPs, regardless of value. The summary table will include the approval or revision of CSPs and ICSPs funded entirely by host countries that have not requested Board approval, and Member States will have an opportunity to comment.

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<sup>38</sup> Unless the decrease constitutes the deletion of a strategic outcome, which would be considered a fundamental change and therefore subject to Board approval.

<sup>39</sup> WFP/EB.2/2019/4-D/1.

54. The CSP data portal will continue to be updated with all revisions on their approval.<sup>40</sup> In addition, limited emergency operations, immediate response activities and revisions of CSPs and ICSPs approved by the Executive Director or by the Executive Director and the FAO Director-General will continue to be reported to the Executive Board twice a year.

#### **Future review of delegations of authority**

55. In line with advice from the FAO Finance Committee<sup>41</sup> and feedback from Member States at the 2019 second regular session and the 18 December 2019 informal consultation, management will conduct an additional review of delegations of authority after five years (i.e., in 2025) with a view to ensuring that the Board's fundamental role in approval and oversight of WFP activities is maintained. A period of five years will provide sufficient time for evidence gathering, learning and reflection arising from experience with the full implementation cycle of first-generation CSPs and ICSPs, including any necessary budget revisions for extending or shortening CSPs or ICSPs to bring them into line with countries' United Nations sustainable development cooperation framework (UNSDCF) cycles. The review will consider the development and implementation of the next generation of CSPs, the impact of reform of the United Nations resident coordinator system and the roll-out of the UNSDCF.

#### **Five-day Member State review of crisis response-related revisions**

56. During the series of informal consultations held in 2017, Member States conveyed concerns about reduced transparency and oversight with respect to budget increases for crisis response-related strategic outcomes. Management recognized that the crisis response focus area was broader in scope than the previous emergency operations project category and that some crisis response-related strategic outcomes would previously have been part of protracted relief and recovery operations and therefore subject to Board approval in the case of operations or revisions greater than USD 20 million in food value.
57. In this context, at the Board's 2017 second regular session, the Secretariat committed to sharing crisis response-related budget revisions with Member States for comment prior to their approval if such revisions were above the thresholds for interim delegations of authority for non-crisis response-related revisions – i.e., the lesser of USD 150 million or 25 percent of the overall CSP or ICSP budget. This process enhances the transparency of budget revisions while maintaining the flexibility and efficiency of WFP's emergency response capability.
58. Based on feedback from Member States at the 2019 second regular session and the 18 December 2019 informal consultation and on advice from the FAO Finance Committee,<sup>42</sup> management will share with Member States for comment each crisis response-related revision of a CSP or ICSP that increases the current overall budget of the CSP or ICSP by more than 15 percent or USD 150 million, whichever is the lower amount, before approval by the Executive Director and, if required, the FAO Director-General. The proposed proportion-based threshold of 15 percent retains the element of proportionality in recognition of the variation in size of CSP and ICSP operations and is the same as the threshold for non-crisis-response-related revisions, representing a simplification for country offices. The absolute value threshold of USD 150 million will ensure Executive Board oversight and the ability to comment and provide strategic guidance on significant budget

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<sup>40</sup> The Secretariat is exploring the possibility of including in the CSP data portal data from limited emergency operations and CSPs or ICSPs that are funded entirely by a host country that has not requested Board approval.

<sup>41</sup> WFP/EB.2/2019/5-(A,B)/3 WFP/EB.2/2019/4-(B,D)/3.

<sup>42</sup> WFP/EB.2/2019/5-(A,B)/3 WFP/EB.2/2019/4-(B,D)/3.



- revisions that do not exceed the 15 percent threshold because of the large size of the CSP or ICSP operations.
59. Under the interim governance arrangements in 2018 and 2019, there were 64 approved crisis response-related budget revisions,<sup>43</sup> of which 22 exceeded the applicable interim budgetary thresholds and were subject to the five-day Member State review process.<sup>44</sup> If the 15 percent threshold had been applied to crisis response-related budget revisions over the same period, the Secretariat found that seven additional budget revisions would have been shared with the Member States for comment.<sup>45</sup> This would have brought the total number of budget revisions reviewed to 29.
60. In addition, management proposes to retain the current five-day review period, which entails the following steps:
- i) The Secretariat posts budget revisions exceeding the threshold on the WFP website in the four WFP languages. Member States are advised of the posting immediately by email.
  - ii) Member States have four working days to provide comments to the Secretariat.
  - iii) The Secretariat collates comments and shares them on the Membership Area of the Executive Board website. All comments are accessible to all Member States.
  - iv) Member States have an additional working day to react to comments from other Member States.
  - v) Following the five-day comment period the revision is changed where appropriate in response to the comments and presented for approval by the Executive Director and, if required, the FAO Director-General.
  - vi) After approval, the final version of the revision is shared with Board members on the Membership Area of the Executive Board website along with a matrix of comments. In accordance with Rule III.2(b) of the Rules of Procedure, Member States may request that the revision be presented at the next Board session.<sup>46</sup>
61. To safeguard flexibility and ensure timely, swift and effective response to emergencies, the Executive Director and, if required, the FAO Director-General can approve, on an exceptional basis, crisis response-related revisions without sharing them for comment beforehand.<sup>47</sup> In such circumstances, management appreciates the flexibility to conservatively evaluate the unique operational context underlying a specific budget revision and to consider guiding factors such as the unforeseen nature of the emergency, the urgency of the need to commence operations, the risk and implications of any operational delay, and the need to allocate contributions to activities to be undertaken in accordance with the revision. Retaining this flexibility ensures that management can undertake a measured and holistic

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<sup>43</sup> Since revisions can apply to more than one focus area, it should be noted that the value of crisis response-related revisions is primarily – but not solely – accounted for by changing needs for crisis response, with the exception of revisions that are related exclusively to service provision.

<sup>44</sup> As of 31 December 2019, crisis-response-related budget revisions for the ICSP for the Democratic Republic of the Congo and the CSP for Zambia had also been shared with Member States for comment but had not yet been approved.

<sup>45</sup> If the 15 percent budgetary threshold had been applied, the following seven crisis response-related budget revisions would also have been shared with Member States for comment: CSP for Afghanistan, CSP for Burkina Faso, CSP for Ecuador, transitional ICSP for Lesotho, transitional ICSP for Madagascar, CSP for Myanmar and CSP for the Philippines.

<sup>46</sup> Rule III, paragraph 2(b), of the Rules of Procedure of the Executive Board provides: “The Executive Director shall prepare a provisional agenda, taking into account the annual plan of work. The provisional agenda shall include all items as are required by these Rules of Procedure or as are proposed by ... any member of the Board”.

<sup>47</sup> As of 31 December 2019, 6 of the 22 revisions were shared with Member States for comment after approval by the Executive Director and, where required, the FAO Director-General because of the urgency and severity of the situations giving rise to them. The decision to waive the five-day comment period before approval was limited to exceptional circumstances – primarily in the context of natural disasters and shocks – when it was believed that the five-day period would impair WFP’s ability to deliver life-saving assistance immediately.

review of each budget revision to make an informed decision based on the operational context, its operational experience and consultations with local missions and partners. Per current practice, if management determines that a waiver is necessary to ensure that WFP responds without delay, a brief information note explaining the operational context and urgency of the response will be provided to Member States along with the revision. Such revisions will still be shared after approval, and Member States will be given five days to comment. The next iteration of the document can incorporate comments where appropriate.

62. Operational briefings on WFP's crisis response will continue to be offered, and country offices will continue to consult local missions on revisions and share relevant documents, which are often compiled in the context of humanitarian assessments.
63. This process for increasing visibility and oversight is in addition to the publication and reporting of all budget revisions regardless of value, as outlined in paragraph 11, and the usual twice-yearly report on revisions of CSPs and ICSPs and corresponding budget increases approved by the Executive Director or jointly by the Executive Director and the FAO Director-General for information at formal Board sessions.
64. To mitigate any operational delays, management will seek to simplify the budget revision template and streamline internal processes. These internal processes include the roll-out of an enhanced online system for programme approval, which WFP uses to submit, endorse and approve programmes, simplification of the programme review and approval process, and enforcement of current word limits for documents. Management and staff in various functional areas, divisions and departments are working to identify and implement additional simplification measures.
65. Subject to endorsement from Member States, the modified process would come into effect in May 2020.

#### **Improving the usefulness of the CSP data portal**

66. Transparency is a cornerstone of the IRM framework and WFP is committed to upholding the principles of good governance by continuing to provide enhanced transparency to ensure open and comprehensive engagement with the Board. Consistent with the proposals for the delegations of authority and other governance arrangements, management recognizes that it is necessary to strike a balance with regard to information provided to the Board for strategic engagement and more detailed information to facilitate decision making made available through WFP's online platforms.
67. To increase operational transparency within the IRM framework, WFP has created the CSP data portal to provide Member States with budgetary, financial and performance information. Following the approval of the CSPs and ICSPs presented at the Board's 2019 second regular session, data for all country offices with Board-approved CSPs and ICSPs are available on the CSP data portal. In the background document for the 18 December 2019 informal consultation, the Secretariat provided an overview of the information shared via the portal and the frequency with which the data are updated.
68. Since the portal's launch in July 2018, Member States have expressed appreciation for the availability of detailed information while noting that the frequency of updates and the level of detail provided could be improved. In addition, recommendations 7 and 8 of the External Auditor's report on country portfolio budgets<sup>48</sup> encouraged "improving the usefulness of the 'CSP Data Portal' for its users" and "rationalizing the coexistence of the

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<sup>48</sup> WFP/EB.A/2019/6-E/1.

different information portals". In response to the feedback from Member States and these recommendations, management has agreed to continue to improve the usefulness of the CSP data portal.<sup>49</sup>

69. Since July 2019, cumulative expenditures and open commitments down to the strategic outcome level are being reported once a quarter. In August 2019, WFP completed a redesign of the CSP data portal that enhances the presentation of detailed information and improves the portal's functionality by enabling users to export data in PDF or Excel format. The website of the Management Plan (2020–2022) has been integrated into the portal and includes aggregated regional and global-level information. Management has also implemented actions aimed at ensuring that data are coherent, relevant and useful for decision making and oversight purposes. These actions include incorporating more information on transfer modalities and prioritization plans from country operation management plans and adding a glossary of CSP-related terminology and information boxes providing details on the frequency of data updates.
70. In the last quarter of 2019, management completed several key improvements including posting the original implementation plan<sup>50</sup> for 2020 for each approved CSP and ICSP and the total actual beneficiary numbers for 2017 and 2018 from the annual country reports (actual beneficiary figures for 2019 will be included following release of the 2019 annual country reports). This will allow users to see both planned and actual figures for each year. In addition, the panel showing six-monthly net funding requirements was revised to include the six-monthly needs-based plan.
71. With all country offices operating under a Board-approved CSP or ICSP from January 2020, users of the CSP data portal are also able to aggregate information from the management plan, the needs-based plans and the original implementation plans at the regional and global levels and filter it by strategic objective, strategic result, focus area, activity category or transfer modality.
72. In 2020, additional enhancements to the CSP data portal are planned, including providing information on planned rations for each Board-approved CSP and ICSP, expanding the data export function for generating regional and global overviews, improving data visualization on the results page, providing support for users of tablets and mobile devices, and enhancing the integration of in-house systems to streamline data flow. The Secretariat will also explore the possibility of including in the CSP data portal data from limited emergency operations and CSPs or ICSPs that are funded entirely by a host country that has not requested Board approval. The Secretariat remains committed to improving the usability of the CSP data portal and ensuring that it provides the information users require in an easy-to-digest format that supports decision making and increases visibility.

### **Amendments to the WFP General Rules to facilitate implementation of the multi-country strategic plans concept**

73. At the Board's 2018 second regular session,<sup>51</sup> and in the prefatory note to the Pacific interim multi-country strategic plan<sup>52</sup> (IMCSP), management outlined its approach to regions such as the Pacific and Caribbean, where WFP works on themes – disaster preparedness, for

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<sup>49</sup> WFP/EB.A/2019/6-E/1/Add.1.

<sup>50</sup> An "original implementation plan" is the initial version of the annual prioritized plan of work for a country office. It is derived from a needs-based plan and is prioritized and adjusted according to funding forecasts, available resources and potential or actual operational challenges.

<sup>51</sup> WFP/EB.2/2018/5-A/1, para. 48–52.

<sup>52</sup> WFP/EB.A/2019/8-B/3.

- example – that are relevant to a number of similarly situated small states that do not have individual CSPs, ICSPs or transitional ICSPs in place. In such a case an MCSP, which could also take the form of either an interim or transitional interim MCSP, would be approved by the Board, the Executive Director or the Executive Director and the FAO Director-General, as appropriate,<sup>53</sup> as a single plan covering all the countries where WFP plans to implement a response. It should be noted that these plans would follow the programmatic and budgetary structure of the CSP framework, with the exception that a single direct support cost budget line encompasses all countries covered by a multi-country strategic plan.<sup>54</sup> The plans would not overlap with any existing CSP, ICSP, limited emergency operation or transitional ICSP.
74. For programmatic authority, each multi-country strategic plan should be derived, where possible, from a country-led sustainable development analysis.<sup>55</sup> 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 ongoing United Nations development system reform.
  75. 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 a multi-country approach would be applied to each country context, with the possibility that certain strategic outcomes would apply to only a subset of the countries involved.
  76. One or more activities would be designed to achieve specified outputs and would be linked to a 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 MCSP. Funds would be managed through a multi-country portfolio budget.
  77. While these plans 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 MCSP.
  78. The Pacific IMCSP<sup>56</sup> and the Caribbean IMCSP<sup>57</sup> were approved by the Board at its 2019 annual session and 2019 second regular session respectively. Both IMCSPs 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.
  79. The Secretariat is seeking the Board’s approval of proposed amendments to the WFP General Rules in order to facilitate implementation of the multi-country strategic plans concept as set forth in annex IV. If approved, the General Rules will be revised with effect from 1 May 2020.

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<sup>53</sup> It should be noted that references to CSPs, ICSPs and transitional ICSPs in the proposed delegations of authority described at paragraphs 36–51 and set forth at annex III to this paper are equally applicable to their multi-country strategic plan equivalents.

<sup>54</sup> While direct support costs are calculated based on country-specific percentages for country strategic plans, the direct support cost rate for multi-country strategic plans will be a single percentage that will apply equally to all of the countries encompassed by the plan.

<sup>55</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 UNSDCF.

<sup>56</sup> WFP/EB.A/2019/8-B/3.

<sup>57</sup> WFP/EB.2/2019/7-B/2/Rev.1.

## ANNEX I

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. A CSP that is funded entirely by the host country may be approved by the Executive Board, unless the host country elects to have the Executive Director approve the plan; 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 a CSP, an ICSP that is funded entirely by a host country may be approved by the Executive Board, unless the host country elects to have the Executive Director approve the plan; 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 operate under 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 ICSPs:** 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, by the FAO Director-General.
5. **MCSPs:** CSPs, ICSPs and transitional ICSPs may take the form of multi-country strategic plans (i.e. MCSPs, IMCSPs and transitional-IMCSPs) if the Board approves the multi-country strategic plans concept as set forth at paragraphs 73–77.

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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 UNSDCF.

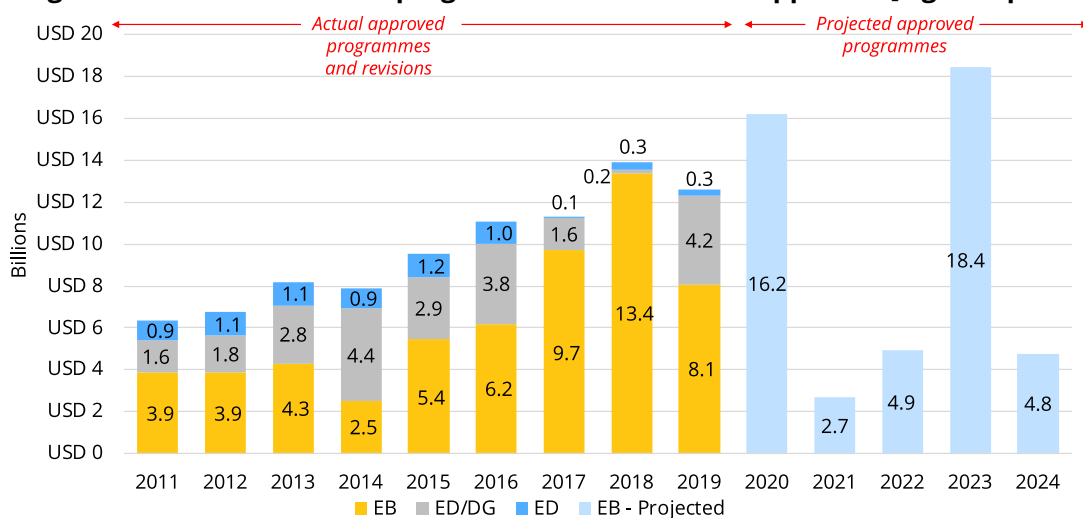
## ANNEX II

### Review of the application of interim delegations of authority

1. This annex presents an analysis of the interim delegations of authority over the period from 1 January 2018 to 31 December 2019. The review – first conducted in early 2019 and updated in January 2020 – examined 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.
2. At the 10 July and 4 September 2019 informal consultations and the 2019 second regular session, the Secretariat presented initial findings from the review of the application of interim delegations of authority. The analysis and key findings – described in paragraphs 4-18 below – have been updated to cover the full 2018 and 2019 period.
3. Following a discussion with Member States, at the 4 October 2019 informal consultation the Secretariat provided an overview of those delegations of authority applied during the interim period from 1 January 2018 to 30 June 2019 per paragraph vi of the Board's decision 2017/EB.2/2 that are recommended to be maintained. Paragraphs 19-21 below – updated to reflect the entire 2018 and 2019 period – are intended to supplement paragraphs 36-51 of the main document.

### Finding 1: Analysis of approvals – value of new programmes and revisions

4. In undertaking the review the Secretariat first analysed the value of all initial programmes and revisions of existing programmes that had been approved. Figure A.II.1 shows the annual value of initial programmes and revisions approved, the actual value of approved programmes and revisions from 2011 to 2019 and the projected value of approved programmes and revisions from 2020 through 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. The Secretariat also analysed the proportion of the value approved to account for the increasing size of WFP's programme of work from 2011 to 2019.

**Figure A.II.1: Value of initial programmes and revisions approved [Figure updated]**

\*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. 2019 includes actual approvals from January – December 2019.

5. Under the project-based system, between 2011 and 2016 the Executive Board approved on average USD 4.4 billion in programmes annually.<sup>1</sup> This represented 53 percent of the total average annual value approved of USD 8.3 billion.
6. In 2017, the Board approved programmes and revisions valued at USD 9.7 billion, 86 percent of all programmes and revisions approved (valued at USD 11.3 billion). In 2018, the Board approved USD 13.4 billion of programmes and revisions, or 96 percent of all programmes and revisions approved (valued at USD 13.9 billion).<sup>2</sup> In 2019, the Board approved USD 8.1 billion of programmes and revisions, or 64 percent of all programmes and revisions approved (valued at USD 12.6 billion).
7. As shown in figure A.II.1, looking ahead to the 2020–2024 period, the Board is projected to approve CSPs and ICSPs with an average annual value of nearly USD 9 billion – more than double the value of the programmes that the Board approved annually under the project-based system. These projections do not include revisions because they cannot be predicted with any accuracy.
8. It was determined that because 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, that the transition to the IRM framework has resulted in a significant increase in the value of the programmes and revisions approved by the Board, from USD 4.4 billion (53 percent of the value of all approved programmes and revisions) between 2011 and 2016 to USD 13.4 billion in 2018 (96 percent of the value of all approved programmes and revisions) and USD 8.1 billion in 2019 (64 percent of the value of all approved programmes and revisions).

<sup>1</sup> Under the project-based system, the Board approved protracted relief and recovery operations and revisions with budgets exceeding USD 20 million in food value and country programmes and revisions costing more than USD 3 million in food value. The Board did not approve emergency operations, special operations or country-level trust funds.

<sup>2</sup> Board approvals in 2017 and 2018 included 48 new CSPs and ICSPs, one CSP revision, one transitional ICSP revision and five project revisions.

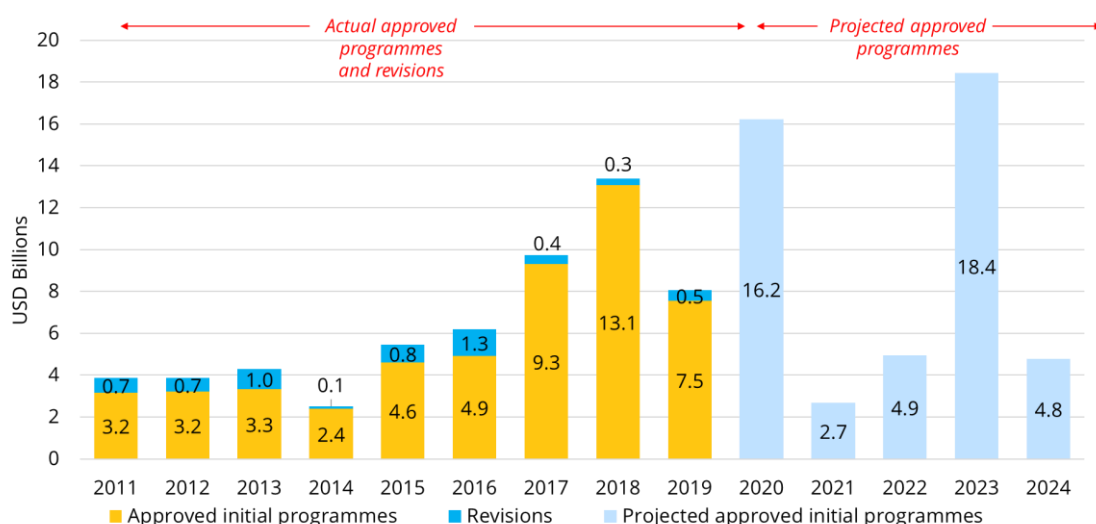
### Finding 1

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 USD 8.1 billion in 2019 – and as a proportion of programmes and revisions approved each year compared with the project-based system – from an average of 53 percent per year between 2011 and 2016 to 96 percent in 2018 and 64 percent in 2019. The increase in the approval of programmes by the Board is expected to be sustained in future years, based on conservative projections.

### Finding 2: Analysis of approvals – value of initial programmes and revisions approved by the Board

9. The Secretariat next analysed the annual value of only those programmes and revisions that had been approved by the Board. Figure A.II.2 shows the annual value of initial programmes and revisions approved by the Board for the period 2011–2019 and the projected value of approved programmes and revisions for 2020–2024. It was determined that the significant increase in the Board's approval role derives almost exclusively from its initial approval of CSPs and ICSPs, each of which includes the entire portfolio for a country, including crisis response.

**Figure A.II.2: Value of initial programmes and revisions approved by the Board**



\*Note: 2017 includes approved initial programmes and revisions under both the project-based system and the IRM framework and excludes approved projects 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. 2019 includes actual approvals from January – December 2019.

10. Finding 1 concluded that the annual value approved by the Board averaged USD 4.4 billion between 2011 and 2016 and was USD 13.4 billion in 2018 and USD 8.1 billion in 2019.<sup>3</sup>
11. Figure A.II.2 makes clear that the value of the initial programmes – and not the revisions – is key to the substantial increase in the value of programmes and revisions approved by the Executive Board. If the value of approved budget revisions is excluded, the value approved by the Board decreases only slightly, to USD 3.6 billion between 2011 and 2016, to USD 13.1 billion in 2018 and to USD 7.5 billion in 2019. Thus the increase in the Board's approval role is occurring independent of budget revisions, with the value of approved initial

<sup>3</sup>This analysis excluded four transitional ICSP extensions in time approved by the Board because they were linked to the transition from the project-based system to the IRM framework.



programmes rising significantly with the transition to the IRM framework. This increase is projected to be sustained in future years.

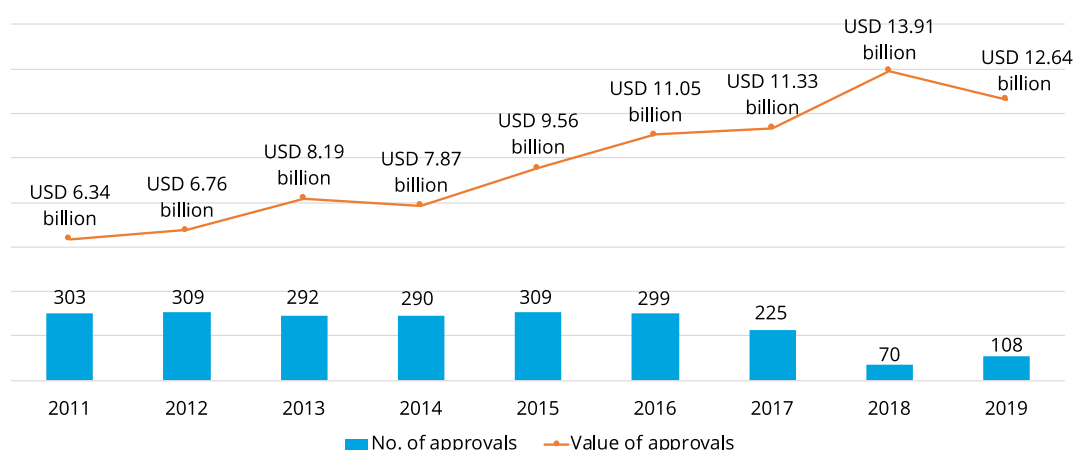
#### Finding 2

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 approved initial programmes and revisions

12. The Secretariat also analysed the data to determine whether any efficiency gains had been made in the transition from the project-based system to the IRM framework. It showed that the *dollar value* of programmes and revisions approved significantly increased under the IRM framework in 2018 and 2019 and the average *number* of approvals decreased compared with the 2011–2016 average under the project-based system, a notable increase in efficiency.
13. Figure A.II.3 show the total value (in billions of dollars) and the total number of initial programmes and revisions approved by the Board, by the Executive Director and by the Executive Director and the FAO Director-General jointly.

**Figure A.II.3: Value and number of approved 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 because they are linked to the transition from the project-based system to the IRM framework. 2019 includes actual approvals from January – December 2019.

14. Between 2011 and 2016, the average value of programmes, projects and revisions approved annually was USD 8.3 billion and the average number of approvals was 300. Under the IRM framework in 2018, the annual value of initial programmes and revisions approved increased to USD 13.9 billion while the number of approvals decreased to 70.<sup>4</sup> In 2019, the annual value of initial programmes and revisions approved was USD 12.6 billion and the number of approvals was 108.<sup>5</sup>

<sup>4</sup> The 70 approvals covered 24 initial programmes and 46 revisions.

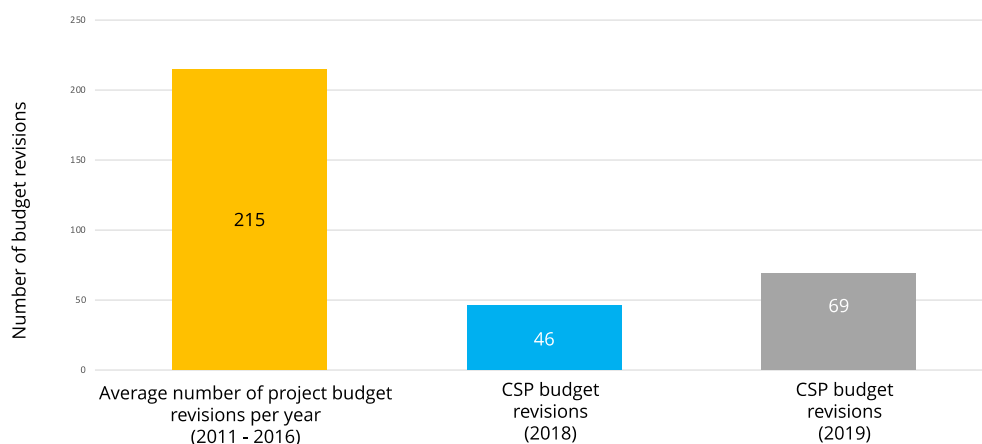
<sup>5</sup> The 108 approvals covered 39 initial programmes and 69 revisions.

**Finding 3**

Under the IRM framework, the overall dollar value of programmes and revisions approved has increased while the number of approvals has declined, leading to efficiency gains.

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

15. As the fourth component of the review, the Secretariat analysed the number of approved revisions to determine whether any efficiency gains had been achieved. One indicator of increased efficiency would be fewer revisions, as a lower number would mean less time and fewer resources were being spent on processing revisions.
16. The introduction of a country-wide portfolio framework was expected to increase efficiency in the revision process. This is because instead of managing three or four different projects of different durations, each of which might require revision, the CSP framework consolidates the work into a single revision. In addition, as outlined in the update on the IRM presented at the Board's 2017 second regular session,<sup>6</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 revisions related to technical adjustments.
17. Figure A.II.4 relates to revisions only and shows the average number of revisions approved per year between 2011 and 2016 under the project-based system and the number of revisions approved in 2018 and 2019 under the IRM framework.<sup>7</sup>

**Figure A.II.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.

18. In the period 2011–2016 there were an average of 215 revisions each year. In 2018 and 2019 under the IRM framework there were 46 and 69 revisions, respectively. This is a good indication that under the IRM 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>6</sup> WFP/EB.2/2017/4-A/1/Rev.1.

<sup>7</sup> This number excludes four transitional ICSP extensions in time as these were in respect of the transition from the project-based system to the IRM framework.

### Analysis of delegations of authority proposed to be maintained

19. Management recommends maintaining delegations of authority from the Executive Board to the Executive Director as applied during the interim period with the exception of delegations of authority for budget increases that are not related to emergency responses, service provision or Executive Director-approved host country funded strategic outcomes.
20. Table A.II.1 provides an overview of how delegations of authority that are proposed to be maintained were exercised in the period from 1 January 2018 to 31 December 2019.
21. It should be noted that limited emergency operations and immediate response activities approved by the Executive Director or by the Executive Director and the FAO Director-General as well as revisions of country strategic plans and interim country strategic plans and corresponding budget increases approved by the Executive Director or by the Executive Director and the FAO Director-General are reported to the Executive Board twice a year.<sup>8</sup>

<b>Appendix to the General Rules, paragraph (a)(i):</b> Limited emergency operations and transitional ICSPs (T-ICSPs), with the joint approval of the Executive Director and the FAO Director-General when the limited emergency operation or the emergency-related component of the T-ICSP exceeds USD 50 million.	<b>4 limited emergency operations</b> (Papua New Guinea, Latin American countries impacted by the situation in Venezuela, Comoros, Bahamas)
<b>Appendix to the General Rules, paragraph (a)(ii):</b> 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.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(i):</b> 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.	<b>64 emergency-related revisions</b> , 14 of which exceeded the USD 50 million threshold and required joint approval with the FAO Director-General
<b>Appendix to the General Rules, paragraph (b)(iii):</b> Downward revision of any individual strategic outcome of a CSP, ICSP or T-ICSP.	<b>54 revisions</b> revised at least one strategic outcome downward
<b>Appendix to the General Rules, paragraph (b)(iv):</b> Revision of non-emergency components of a T-ICSP following limited emergency operations.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(v):</b> Revision of a CSP, ICSP or strategic outcome funded entirely by the host country.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(vi):</b> Addition to a CSP, ICSP, or T-ICSP of a strategic outcome funded entirely by a host country that has not requested that the Board approve the strategic outcome.	Not exercised
<b>Appendix to the General Rules, paragraph (b)(vii):</b> Revisions related to service provision activities.	<b>7 revisions</b> exclusively revised service provision activities

<sup>8</sup> WFP/EB.2/2018/8-E/1, WFP/EB.2/2018/8-E/2, WFP/EB.1/2019/8-E/1, WFP/EB.1/2019/8-E/2, WFP/EB.2/2019/7-F/1, WFP/EB.2/2019/7-F/2.

## ANNEX III

The table below presents the proposed delegations of authority, to be effective from 1 May 2020 onwards, and reflects proposals set forth in paragraphs 36–51 of the main document.

It should be noted that references to the transitional interim country strategic plan (T-ICSP) category have been amended due to the fact that the T-ICSP category under the interim delegations of authority referenced two distinct types of plans.

One category of T-ICSPs was based on previously approved project documents and was used by country offices as a bridge to transition to the IRM system from the project-based system. These plans were introduced in January 2018 and had a maximum duration of two years.<sup>1</sup> These plans will no longer be under implementation when the delegations of authority come into effect on 1 May 2020. Accordingly, they are not referenced in the proposed delegation of authority.

The T-ICSPs in the other category are to be used as a bridge between the end of a limited emergency operation and the start of a country strategic plan or interim country strategic plan. General Rule II.2 refers to these plans as T-ICSPs, and they constitute an integral part of the country strategic plan framework. These plans are simply referred to as T-ICSPs in the proposed delegations of authority. The approval authority in respect of these plans under the proposed delegations of authority remains the same as the approval authority in respect of them under the interim delegations of authority.

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<sup>1</sup> See Paragraph 97, Policy on Country Strategic Plans (WFP/EB.2/2016/4-C/Rev.1), and decision point vii and related paragraphs 109–111 of the update on the Integrated Road Map set out in document WFP/EB.2/2018/5-A/1.

<b>TABLE A.III.1 PROPOSED DELEGATIONS OF AUTHORITY</b>	
<b>Text</b>	<b>Commentary</b>
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.	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>A. Initial approval:</p> <ol style="list-style-type: none"> <li>1. 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</li> <li>2. 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.</li> </ol>	<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> <ol style="list-style-type: none"> <li>1. 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.</li> <li>2. Increase in the value of a CSP or ICSP, provided that the value of the increase does not exceed 15 percent of the plan's current overall budget.</li> <li>3. Decrease in any strategic outcome of a CSP or ICSP. Any such decrease shall not, in calculating whether the delegation of authority threshold set forth in para B.2 above has been met, offset an increase in the budget of the plan.</li> <li>4. Revision of non-emergency components of a T-ICSP.</li> <li>5. Revision of a CSP, ICSP or strategic outcome funded entirely by the host country.</li> <li>6. Addition to a CSP or ICSP of a strategic outcome funded entirely by a host country that has not requested the Executive Board to approve the strategic outcome.</li> <li>7. Revisions related to service provision activities.</li> </ol>	<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> <ol style="list-style-type: none"> <li>1. increases in the value of strategic outcomes that exceed the specified threshold; and</li> <li>2. the addition or removal of entire strategic outcomes from a CSP or 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.</li> </ol> <p>The percentage threshold for an increase to a CSP or ICSP will be calculated based on the value of the CSP or ICSP budget on the date that the revision is made. For the purposes of threshold calculation, revisions will not be treated cumulatively.</p> <p>When applying the specified Board approval threshold for an increase to the value of a CSP or ICSP, the value of an increase is not to be offset by the value of a decrease to the budget of a plan.</p>

<b>TABLE A.III.1 PROPOSED DELEGATIONS OF AUTHORITY</b>	
<b>Text</b>	<b>Commentary</b>
	<p>Consistent with the Executive Director's authority to approve non-emergency-related components of T-ICSPs, the Executive Director is delegated the authority to approve all such revisions to those plans.</p> <p>The approval of service provision activities beyond those included in a CSP or ICSP initially approved by the Executive Board is delegated to the Executive Director.</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 IV

The General Rules revisions set forth in this annex reflect the legal amendments required to implement the multi-country strategic plan policy concept proposal, as detailed in paragraphs 73–77 of the main document.

Note that only rules and regulations with changes are included below. Unchanged rules and regulations are omitted for brevity and ease of reference.

GENERAL RULES: CURRENT TEXT	GENERAL RULES: PROPOSED TEXT (new text is underlined>
<p><b>General Rule II.2: Programme categories</b></p> <p>In order to carry out the purposes of WFP, the Board establishes the following programme categories:</p> <p>(a) Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country, prepared following a country-led sustainable development analysis;</p> <p>(b) Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country, prepared without a country-led sustainable development analysis;</p> <p>(c) Limited Emergency Operations include emergency relief in a country or countries where WFP does not have a country strategic plan or an interim country strategic plan; and</p> <p>(d) Transitional Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country, to be carried out between the end of a limited emergency operation and the start of a country strategic plan or interim country strategic plan.</p>	<p><b>General Rule II.2: Programme categories</b></p> <p>In order to carry out the purposes of WFP, the Board establishes the following programme categories:</p> <p>(a) Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country <u>or countries</u>, prepared following a country-led sustainable development analysis;</p> <p>(b) Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country <u>or countries</u>, prepared without a country-led sustainable development analysis;</p> <p>(c) Limited Emergency Operations include emergency relief in a country or countries where WFP does not have a country strategic plan or an interim country strategic plan; and</p> <p>(d) Transitional Interim Country Strategic Plans include WFP's entire portfolio of humanitarian and development activities in a country <u>or countries</u>, to be carried out between the end of a limited emergency operation and the start of a country strategic plan or interim country strategic plan.</p>
<p><b>General Rule X.2: Development of programmes</b></p> <p>(a) WFP shall work with governments, employing country-led sustainable development analyses, where available, to assess needs and develop programmes, with the collaboration of the United Nations, FAO and other relevant organizations.</p> <p>(b) Programmes should integrate the humanitarian and development plans and priorities of recipient countries and establish clear linkages with relevant activities of the United Nations system, including, wherever possible, joint programming.</p> <p>(c) All programmes shall:</p> <p>(i) define the type of assistance to be provided by WFP, the targeted beneficiaries, the geographic location of the assistance to be provided, and the expected results; and</p>	<p><b>General Rule X.2: Development of programmes</b></p> <p>(a) WFP shall work with governments, employing country-led sustainable development analyses, where available, to assess needs and develop programmes, with the collaboration of the United Nations, FAO and other relevant organizations.</p> <p>(b) Programmes should integrate the humanitarian and development plans and priorities of recipient countries and establish clear linkages with relevant activities of the United Nations system, including, wherever possible, joint programming.</p> <p>(c) All programmes shall:</p> <p>(i) define the type of assistance to be provided by WFP, the targeted beneficiaries, the geographic location of the assistance to be provided, and the expected results; and</p>

<b>GENERAL RULES: CURRENT TEXT</b>	<b>GENERAL RULES: PROPOSED TEXT (new text is underlined)</b>
<p>(ii) contain a country portfolio budget that encompasses all programme costs, organized in the following cost categories:</p> <ol style="list-style-type: none"> <li>1. transfer costs, which correspond to the monetary value of the item, cash, or service provided, as well as the related delivery costs;</li> <li>2. implementation costs, which correspond to expenditures that are directly linked to specific activities within the programme, other than transfer costs;</li> <li>3. direct support costs, which correspond to country-level expenditures that are directly linked to the execution of the programme as a whole but cannot be attributed to a specific activity within it; and</li> <li>4. indirect support costs, which are costs that cannot be directly linked to the execution of the programme.</li> </ol>	<p>(ii) contain a country portfolio budget that encompasses all programme costs <u>of the country or countries</u>, organized in the following cost categories:</p> <ol style="list-style-type: none"> <li>1. transfer costs, which correspond to the monetary value of the item, cash, or service provided, as well as the related delivery costs;</li> <li>2. implementation costs, which correspond to expenditures that are directly linked to specific activities within the programme, other than transfer costs;</li> <li>3. direct support costs, which correspond to country-level expenditures that are directly linked to the execution of the programme as a whole but cannot be attributed to a specific activity within it; and</li> <li>4. indirect support costs, which are costs that cannot be directly linked to the execution of the programme.</li> </ol>
<p><b>General Rule XIII.4: Contributions</b></p> <p>In accordance with Article XIII.2 of the General Regulations, the following shall apply to contributions to WFP:</p> <p>(a) Unless otherwise regulated in these General Rules, all donors shall provide contributions on a “full cost recovery” basis, that ensures recovery by WFP of all of the costs of the activities financed by the contribution, employing the following cost categories, as defined at General Rule X.2, and calculation criteria:</p> <ol style="list-style-type: none"> <li>(i) transfer and implementation costs, which shall be calculated based on estimated cost;</li> <li>(ii) direct support costs, which shall be calculated based on country-specific percentages of the transfer and implementation costs; and</li> <li>(iii) indirect support costs, which shall be calculated based on percentages, determined by the Board, of transfer and implementation costs, and direct support costs.</li> </ol> <p>(b) Donors providing cash contributions which are not designated in any way or are designated to the Immediate Response Account (IRA) or the Operational Reserve, or contributions to Programme Support and Administrative (PSA) and related activities shall not be required to provide additional cash or services to meet full cost recovery in respect of their contributions, provided that such contributions do not result in any additional reporting burden to the Programme.</p>	<p><b>General Rule XIII.4: Contributions</b></p> <p>In accordance with Article XIII.2 of the General Regulations, the following shall apply to contributions to WFP:</p> <p>(a) Unless otherwise regulated in these General Rules, all donors shall provide contributions on a “full cost recovery” basis, that ensures recovery by WFP of all of the costs of the activities financed by the contribution, employing the following cost categories, as defined at General Rule X.2, and calculation criteria:</p> <ol style="list-style-type: none"> <li>(i) transfer and implementation costs, which shall be calculated based on estimated cost;</li> <li>(ii) direct support costs, which shall be calculated based on <u>country or countries</u>-specific percentages of the transfer and implementation costs; and</li> <li>(iii) indirect support costs, which shall be calculated based on percentages, determined by the Board, of transfer and implementation costs, and direct support costs.</li> </ol> <p>(b) Donors providing cash contributions which are not designated in any way or are designated to the Immediate Response Account (IRA) or the Operational Reserve, or contributions to Programme Support and Administrative (PSA) and related activities shall not be required to provide additional cash or services to meet full cost recovery in respect of their contributions, provided that such contributions do not result in any additional reporting burden to the Programme.</p>



<b>GENERAL RULES: CURRENT TEXT</b>	<b>GENERAL RULES: PROPOSED TEXT (new text is underlined&gt;)</b>
<p>(c) Governments of developing countries, countries with economies in transition, and other non-traditional donors as determined by the Board, may make contributions that do not achieve full cost recovery, provided that:</p> <ul style="list-style-type: none"> <li>(i) the full operational and support costs are covered through contributions by another donor or donors, through the monetization of part of the contribution and/or through resort to the WFP Fund;</li> <li>(ii) such contributions are in the interests of the Programme and do not result in any disproportionate administrative or reporting burden to the Programme; and</li> <li>(iii) the Executive Director considers that accepting the contribution is in the interests of the beneficiaries of the Programme.</li> </ul> <p>(d) Exceptionally, the Executive Director may reduce or waive indirect support costs and, where applicable, direct support costs in respect of contributions as shall be determined by the Board, where the Executive Director determines that such reduction or waiver is in the best interests of the beneficiaries of the Programme, provided that:</p> <ul style="list-style-type: none"> <li>(i) such contributions do not result in any additional administrative or reporting burden on the Programme; and</li> <li>(ii) in the case of a waiver, the costs otherwise applicable have been determined by the Executive Director to be insignificant.</li> </ul> <p>(e) The Board shall set the indirect support cost rate applicable to contributions from governments of developing countries and countries with economies in transition, as determined by the Board.</p> <p>(f) Contributions made under paragraphs (c) and (e) above and reductions or waivers granted under paragraph (d), above shall be reported to the Executive Board at its Annual Session.</p>	<p>(c) Governments of developing countries, countries with economies in transition, and other non-traditional donors as determined by the Board, may make contributions that do not achieve full cost recovery, provided that:</p> <ul style="list-style-type: none"> <li>(i) the full operational and support costs are covered through contributions by another donor or donors, through the monetization of part of the contribution and/or through resort to the WFP Fund;</li> <li>(ii) such contributions are in the interests of the Programme and do not result in any disproportionate administrative or reporting burden to the Programme; and</li> <li>(iii) the Executive Director considers that accepting the contribution is in the interests of the beneficiaries of the Programme.</li> </ul> <p>(d) Exceptionally, the Executive Director may reduce or waive indirect support costs and, where applicable, direct support costs in respect of contributions as shall be determined by the Board, where the Executive Director determines that such reduction or waiver is in the best interests of the beneficiaries of the Programme, provided that:</p> <ul style="list-style-type: none"> <li>(i) such contributions do not result in any additional administrative or reporting burden on the Programme; and</li> <li>(ii) in the case of a waiver, the costs otherwise applicable have been determined by the Executive Director to be insignificant.</li> </ul> <p>(e) The Board shall set the indirect support cost rate applicable to contributions from governments of developing countries and countries with economies in transition, as determined by the Board.</p> <p>(f) Contributions made under paragraphs (c) and (e) above and reductions or waivers granted under paragraph (d), above shall be reported to the Executive Board at its Annual Session.</p>

## Acronyms

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
MCSP	multi-country strategic plan
SDG	Sustainable Development Goal
T-ICSP	transitional interim country strategic plan
UNSDCF	United Nations sustainable development cooperation framework