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

Draft decision*

The Board takes note of the update on WFP's implementation of United Nations General Assembly resolution 72/279 (repositioning the United Nations development system) set out in document WFP/EB.A/2026/5-B.

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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1. This information note builds on the 2025 update on WFP's implementation of United Nations General Assembly resolution 72/279 on the reform of the United Nations development system (UNDS), which was provided to the Board at its 2025 annual session. The aims of the UNDS reform, as recalled by the United Nations Secretary-General, are "to focus more on people and less on process. To become more nimble and effective". This information note complements other materials provided to the Board that address the UNDS reform and the 2024 quadrennial comprehensive policy review (QCPR). These include WFP's 2025 annual performance report and the corporate results framework for 2022–2025. The Secretary-General's [2026 report on the implementation of General Assembly resolution 75/233](#), which is on the QCPR, provides a thorough account of system-wide progress in the implementation of resolution 72/279. The [2026 report of the Chair of the United Nations Sustainable Development Group \(UNSDG\)](#) provides further details of the progress made in the United Nations resident coordinator system and the United Nations Development Coordination Office.
2. Elements of the UNDS reform have been embedded in the reforms that have evolved across the United Nations system, including through the Secretary-General's UN80 initiative and the humanitarian reset of the Inter-Agency Standing Committee. Efforts such as the regional review, the efficiencies agenda and the reconfiguration of the United Nations country team have seen further evolution within the UN80 initiative. Updates on those UN80 work packages have been shared by the Secretary-General and the United Nations Secretariat, including through the recent *Comprehensive Guide – UN80 Initiative Progress and Next Steps* document of April 2026. Informal briefings of the General Assembly on several work packages have also been provided. Those status updates should be considered alongside this information note, which looks mainly at the targets set forth under the UNDS reform.
3. Annex I of this information note provides an update on WFP's implementation of the 2024 funding compact. Annex II contains the UNDS reform checklist, which has been designed by the Chair of the UNSDG to guide the mainstreaming of certain aspects of reporting on the implementation of the reform and to enable broad analysis of the reform's application throughout the UNSDG.

Strengthening system-wide support at the country level

4. Over the years that WFP has been implementing the objectives of the UNDS reform, the components of the repositioning of the UNDS have been embedded into the work of WFP through a "whole-of-WFP" approach.
5. The development portfolios of 100 percent of WFP's second-generation country strategic plans (CSPs) are directly derived from the respective United Nations sustainable development cooperation frameworks (UNSDCFs). The development outcomes of each CSP are derived from UNSDCF priorities, as formally confirmed by the respective resident coordinators, in accordance with the requirements introduced under the UNDS reform and through the management and accountability framework of the United Nations development and resident coordinator system. Eighty-five percent of second-generation CSPs are aligned with UNSDCF cycles. Resident coordinators and/or their offices are regularly invited to CSP formulation workshops and consulted throughout the CSP development process in order to ensure optimal coherence with overall United Nations development assistance in the country concerned. As a dual-mandated agency, WFP also coordinates closely with the humanitarian system on crisis response.

6. As a core member of the programme development and results working group led by the United Nations Development Coordination Office (DCO), WFP is actively engaged in the UNSDG's work on global policy and guidance, including the revision of streamlined system-wide guidance on cooperation frameworks – UNSDCFs – and common country analyses. A leaner and more focused approach to common country analysis has already been finalized, while a reconceptualization of UNSDCFs, aimed at making them sharper, is under way. In addition, WFP has supported its country offices in applying United Nations guidance on country strategic planning in exceptional circumstances.
7. WFP has actively contributed to a system-wide evaluation of progress towards a new generation of United Nations country teams and finalized its management response to that evaluation in the third quarter of 2025.

Advancing shared business operations for greater efficiency and effectiveness

8. WFP continues to work towards the targets for business operational efficiency set by the Secretary-General and reinforced in the 2024 QCPR. Information on additional advancements in system-wide efficiencies can be found in annex II on the UNDS reform checklist.
9. WFP continues to implement a broad range of efficiency measures through the **business operations strategy** initiative, which promotes cost-effective, integrated and non-duplicative services in support of the 2030 Agenda for Sustainable Development. The initiative is in line with the United Nations General Assembly resolution calling for an integrated and more efficient United Nations system and is guided by the UNSDG efficiency road map.
10. Of the 190 common services provided by United Nations entities, WFP manages 113 in 81 of the 132 countries where business operations strategies are being implemented. The annual review of business operations strategies, conducted from January to March 2026, was successfully concluded and reported realized benefits of USD 11.2 million in efficiencies for WFP in 2025 – below the projected estimated benefits of USD 14.2 million – resulting mainly from initiatives in the management of joint premises. Total efficiencies for WFP from 2020 to 2024 stand at USD 47.5 million.
11. As part of the efficiency road map, WFP contributed to the development of the **common premises** road map, supporting work towards the Secretary-General's system-wide targets for operational efficiency. In December 2025, 229 of WFP's 432 offices were reported to be common premises¹ shared with other United Nations entities, representing 53 percent of all of WFP's offices. Of this number, 17 common premises are shared with the Food and Agriculture Organization of the United Nations, 3 with the International Fund for Agricultural Development, and 52 with the United Nations Children's Fund, reflecting collaboration among the Rome-based agencies in the field.
12. WFP continued its field engagement and capacity development efforts, supporting country offices in accordance with the inter-agency plan for the roll-out of **common back offices**, and focusing on offices in Brazil, Indonesia, Kenya, Pakistan, the United Republic of Tanzania and Zimbabwe.

¹ The existence of common premises entails the co-location of two or more United Nations entities present in a country. Common premises can be established at the national and subnational levels and are usually supported by a range of common services enabled by the co-located entities.

13. Owing to factors that include the effects of the coronavirus disease 2019 (COVID-19) pandemic, the adoption of new ways of working, and the expanded use of technology, the United Nations is transforming the ways in which it carries out administrative tasks, creating growing potential for generating efficiencies by using global shared services. For example, services that were previously regarded as requiring WFP's physical presence at the country level can now be provided more efficiently remotely from any location.
14. WFP has been pioneering global shared service models in fleet management for nearly two decades, starting in 2007 with the General Vehicle Leasing Programme as a centralized global service for vehicle provision, evolving into the Fleet Centre in 2018 as an established global shared service, and subsequently transforming into the **United Nations Fleet** in 2022, prior to the launch of the UN80 initiative. This evolution reflects WFP's longstanding leadership in leveraging its operational core business and service expertise to drive efficiencies, scalability and interagency solutions across the United Nations system.
15. As such, global shared services provide location-independent services. WFP currently offers six such services to other United Nations entities, including the United Nations Fleet, and the **United Nations booking hub** for accommodation, mobility, clinics, facilities, and asset disposal. WFP is also actively engaged with other agencies on scaling up and expanding the adoption of its shared services at the global level as well as at the level of United Nations country teams.
16. Launched in 2017, the United Nations booking hub is the United Nations' largest global service platform, streamlining access to field services for 22 United Nations entities. As a key global shared service for the UNSDG, and a pillar of the UNDS reform, the hub supports emergency response and field operations through operational, financial, legal and technology frameworks for mobility, accommodation, facilities, medical, wellness and asset disposal services. To date, the hub is operational in 140 countries and generated USD 18 million in efficiency gains in 2025. It promotes service excellence through an annual award scheme and continues to drive innovation, efficiency and collaboration throughout the United Nations system. The hub's service functions include the following:
 - *United Nations mobility*: The largest and fastest-growing service, it supports 22 United Nations entities in 130 countries with an inter-agency fleet of more than 9,500 vehicles, and streamlined inter-agency carpooling arrangements in 61 countries, serving more than 380 local United Nations entities and making fleet sharing the standard practice in United Nations operations. It now also offers armoured vehicles, addressing a long-term ambition of the United Nations. In 2025, the service resulted in savings of USD 9.3 million in mobility costs, and 755 mt in carbon dioxide emissions. Leveraging artificial intelligence through its AI smart mobility initiative, United Nations mobility automatically optimizes ridesharing and inter-agency carpooling arrangements by turning data into automated actionable insights that are expected to generate a 100-percent increase in efficiency gains.
 - *United Nations accommodation*: This shared service facilitates the management of 270 United Nations guesthouses in 30 countries, with more than 6,000 beds. It delivered USD 5.9 million in efficiency gains in 2025, ensuring secure, standardized lodgings for humanitarian employees.
 - *United Nations medical and wellness*: Available in 16 countries through 47 clinics – 38 of which are managed by WFP – this solution provides healthcare and wellness services through automated processes. It generated savings of USD 1.9 million in 2025.

- *United Nations facilities*: This shared service supports the inter-agency booking of meeting and conference rooms in common premises. It is used in nine countries by five United Nations entities, recording nearly 6,000 bookings since its launch in 2024.
 - *United Nations online auctions*: This service transforms the way in which United Nations entities can dispose of obsolete assets through a modern online platform for auctions. In 2025, it generated USD 700,000 in efficiency gains through an increase in gross revenue from auctions and reductions in costs, removing the need for external auctioneer fees and storage and logistics costs.
17. The United Nations Fleet, a joint initiative between WFP and the Office of the United Nations High Commissioner for Refugees, continues to offer efficient and cost-effective access to light vehicles for the United Nations system. Since its launch in 2022, with 33 agreements now in place – including 18 United Nations agency-level agreements – United Nations entities have signed service agreements for the fleet’s services, and 1,067 vehicles have been ordered or leased in 102 countries. Through its centralized fleet management model, the United Nations Fleet has enabled significant cost savings and operational efficiencies across the United Nations system. Twenty-five percent of total orders have been for low-emission vehicles, helping to reduce the carbon footprint of United Nations entities. To date, the fleet has maintained a high customer satisfaction score of 4.4 out of 5, reflecting the focus on client satisfaction that is an underlying principle of the UNDS reform. The fleet is considered to be one of the most effective UNDS reform initiatives to date.

Engaging with the United Nations resident coordinator system

18. As of May 2026, WFP has nine employees serving as resident coordinators, and a further nine have successfully passed the resident coordinator assessment and are in the resident coordinator pool.
19. For 2026, WFP has transferred USD 2,554,316 to the special purpose trust fund for the implementation of the resident coordinator system, to which UNSDG members contribute approximately USD 79.6 million per year. The amount allocated to this cost-sharing arrangement for each entity has been adjusted for inflation, as requested by United Nations Member States in their resolution 79/258. In accordance with the UNDS reform, WFP applies a 1 percent levy to donor contributions for development-related activities, which reduces the amount available for programme activities. Since the last update, provided to the Board at its annual session in June 2025, WFP has transferred the USD 81,201 that it generated from the levy to the special purpose trust fund.

Conclusion

20. WFP has continued to implement the various strands of the UNDS reform since the adoption of General Assembly resolution 72/279. As additional reforms evolve, including the UN80 initiative and the humanitarian reset, WFP continues to contribute its expertise to help adapt the United Nations system’s efforts to achieve a world free of poverty, hunger and malnutrition. Specifically, within the UN80 initiative and the humanitarian reset, WFP is actively leading and contributing to practical, delivery-focused workstreams that are advancing UN80 from design to implementation – anchored in scalable solutions that improve speed, cost-effectiveness and coherence in the field. In this context, WFP is helping to translate reform objectives into measurable results in its areas of strength, particularly with the integrated supply chain approach, common services and data solutions (contained within UN80 work package 2). Moreover, as the co-lead of UN80 work package 14 on a unified services road map, WFP is helping to bring coherence, sequencing and discipline across these efforts, ensuring that reforms reinforce one another and deliver tangible system-wide results. WFP is also closely engaging on efforts to refine United Nations

country team reconfiguration (UN80 work package 5) and funding mechanisms (UN80 work package 18).

21. In an environment marked by growing complexity, rapid technological change and pioneering innovations, WFP brings to reform efforts its strong emphasis on flexibility and agility, shaped by its experience in responding to evolving humanitarian and development challenges. In this regard, the UNDS reform – further advanced through the UN80 initiative and the humanitarian reset – is essential in ensuring that the United Nations system is efficient and effective in reaching the people and communities in greatest need. WFP will continue to work with Member States, national governments and partners to implement the necessary changes in pursuit of these objectives.

ANNEX I

ANNEX I : FUNDING COMPACT – UNITED NATIONS SUSTAINABLE DEVELOPMENT GROUP ENTITY-SPECIFIC COMMITMENTS	
Funding compact targets	WFP 2026 data
Percentage of relevant UNSDG entities that have developed robust guidance on the visibility of core and flexible contributors, taking into account UNSDG’s common visibility standards, once developed	WFP has established corporate guidelines on the visibility for donors, which are applied to all contributions, including core – unearmarked – and flexible contributions. The guidelines outline the standards and best practices for acknowledging donors’ support in all WFP operations, communications and reporting platforms.
Percentage of non-core funding for development mobilized by United Nations entities from non-Member State contributors	WFP mobilized 11 percent in contributions of its overall 12 percent* in non-core funding revenue for development from non-Member State contributors in 2025. * WFP also secured revenue of USD 150 million in service provision engagements with international financial institutions and with programme countries using their domestic resources.
Percentage of UNSDG entities reporting annually to their respective governing bodies on the implementation of the full UNDS reform checklist	WFP reports annually against the full checklist.
Percentage of UNSDG entities for which resident coordinators have provided inputs into the performance reviews of the entity’s country representatives in all countries	Resident coordinators provided inputs into the 2025 performance reviews of 73 percent of WFP country representatives. The inputs were provided only when both the resident coordinator and the country representative had been in their roles for at least six months in 2025.

ANNEX II

UNITED NATIONS DEVELOPMENT SYSTEM REFORM – CHECKLIST FOR UNSDG ENTITIES’ GOVERNING BODIES	
	Answer: Yes/No/NA and comment where requested.
Programmes at country level/strategies and UNSDCF	
1) Does your entity have guidance or process in place to ensure implementation of the Management and Accountability Framework (MAF) requirement to “consult with the Resident Coordinator at key stages of entity-specific strategic planning”?	Yes. WFP’s internal guidance on the UNSDCF emphasizes that the resident coordinator (RC) should be consulted at key stages of the formulation of a CSP and sets out the mandatory requirement for ensuring that – using the official United Nations system-wide template (of the United Nations Development Coordination Office (DCO)) – the RC’s signature be sought to confirm the alignment of the CSP with the UNSDCF outcomes. WFP will update internal guidance to reflect changes in alignment modalities as relevant.
a. If yes, please briefly describe how your entity monitors adherence to this requirement?	WFP adheres to this requirement by regularly engaging the RCs in CSP formulation workshops and consultations during the CSP development process, engaging bilaterally with other United Nations country team (UNCT) members to strengthen partnerships and joint programming, contributing to UNSDCF results groups and UNSDCF joint work plans in a coordinated manner, and obtaining formal letters from RCs confirming that the development outcomes of CSPs are aligned with the respective UNSDCFs. RCs’ confirmation of such alignment is collected as part of the CSP development process.
2) Does your entity’s guidance or processes require that your country-level development activities/engagement derives from the Cooperation Framework, and, as a result, that it is developed after, or in parallel with Cooperation Framework priorities and outcomes that have been agreed with Government?	Yes. WFP’s internal UNSDCF guidance emphasizes the importance of active engagement in the common country analysis process, and of deriving development-related CSP outcomes from UNSDCFs and aligning CSP and UNSDCF implementation cycles. As a result, all the development components of CSP frameworks are directly derived from the strategic priorities/outcomes of the UNSDCF.
3) Does your entity provide the governing body with the opportunity to review the derivation of country programmes from the Cooperation Frameworks?	Yes. The UNSDCF document (or the UNSDCF results framework, as a minimum, if formal approval of the UNSDCF has been delayed) is shared with WFP’s Executive Board for information prior to the respective Board session, providing full transparency on the alignment of WFP’s CSP development outcomes with the UNSDCF.

UNITED NATIONS DEVELOPMENT SYSTEM REFORM – CHECKLIST FOR UNSDG ENTITIES’ GOVERNING BODIES	
	Answer: Yes/No/NA and comment where requested.
4) Are all the development activities of your entity at the country level captured in the Joint Workplan of the Cooperation Framework?	In accordance with WFP’s corporate guidance, the insertion of relevant (development) CSP elements in the joint work plan is emphasized as a mandatory element of UNSDCF implementation. While the formulation of joint work plans is a collective responsibility of the UNCT, WFP fully supports the plans’ important purpose of reducing fragmentation, avoiding duplication and ensuring coherence and synergies within the collective programming of United Nations entities in the country.
UN Country Team Configuration	
5) What proportion of your entities’ country offices have engaged in a country configuration exercise in line with the agreed Cooperation Framework, in accordance with national development policies, plans, priorities and needs and in consultation with the host government?	99 percent of WFP country offices have engaged in country configuration exercises in line with the relevant cooperation framework.
6) In how many countries did this exercise lead to a change in your business models, country-level footprint and/or programming?	As part of the CSP design process, WFP consults the other UNCT members and the national government when formulating its country presence and the model for its interventions. This exercise resulted in some changes to WFP’s model, footprint or programming in 30 percent of the countries where it was recently completed. In many settings, WFP’s country-level footprint is a combination of humanitarian and development modalities. In such settings the scale and scope of humanitarian needs are a predominant factor in determining WFP’s country-level footprint and the scale of its interventions, in accordance with the humanitarian principle of operational independence. WFP is closely reviewing its operational footprints to ensure comparative advantage, efficiency and cost-effectiveness.
7) In how many countries did this exercise lead to an increase in the relative share of policy advice vis-à-vis project implementation, including large-scale procurement support?	According to WFP data, the exercise resulted in increased policy advice or policy advice and project implementation in 39 percent of the countries where WFP is present in the UNCT and the configuration exercise was completed recently.

UNITED NATIONS DEVELOPMENT SYSTEM REFORM – CHECKLIST FOR UNSDG ENTITIES’ GOVERNING BODIES	
Answer: Yes/No/NA and comment where requested.	
Multi-country Office Review	
8) Has your entity reviewed and adjusted its programme responses and resource allocations in support of the priorities of Small Island Developing States?	Yes. WFP currently has seven specifically tailored CSPs that cover Small Island Developing States, either through a standalone CSP or under a multi-CSP, such as the multi-CSPs for the Caribbean and Pacific regions. The development of these strategic plans is aligned with respective national and regional priorities and the respective UNSDCFs or multi-country sustainable development cooperation frameworks. Programme implementation and resource allocation are revised accordingly as part of the CSP programme cycle. WFP’s programmes in Small Island Development States take into full consideration the various specificities of, and resulting impact on, food security and nutrition.
9) In response to the Multi-Country Office review, has your entity taken concrete steps to review the appropriateness of expertise and organizational arrangements in MCO settings, where required?	Yes. The internal structures of the multi-country offices for the Caribbean and Pacific regions have been revised and consolidated since the offices were set up. WFP is leveraging evaluations and lessons learned for the development of new multi-country sustainable development cooperation frameworks for the Caribbean multi-CSP (to be presented at the Board’s 2026 second regular session) and the Pacific multi-CSP (for the 2027 second regular session).
Efficiencies	
10) What % of your entity’s country offices participate in the country’s Business Operations Strategy (BOS)?	100 percent of WFP’s country offices participate in the business operations strategy for their respective countries.
11) Has your entity put in place a process to track efficiency gains, achieved individually, as well as jointly with other UN entities?	Yes. Efficiency is one of WFP’s priorities; every dollar saved can be redirected to saving and changing people’s lives.
a. If yes, does the process use the agreed UNSDG common methodology for measuring the impact of efficiency initiatives?	Yes.
12) Does your entity report annually to its governing body on (a) entity-specific efficiency gains and (b) contributions to system-wide efficiency gains?	Yes. WFP reports annually to its Executive Board on efficiency gains within the organization and in the United Nations system.
13) What % of your entity’s premises are common premises?	53 percent of WFP’s premises are common premises.
14) What % of your entity’s country offices participate in a Common Back Office?	5 percent.

UNITED NATIONS DEVELOPMENT SYSTEM REFORM – CHECKLIST FOR UNSDG ENTITIES’ GOVERNING BODIES	
Answer: Yes/No/NA and comment where requested.	
15) Does your organization provide services to other entities through Global Shared Services?	Yes. WFP provides several services to support operations through its headquarters or global service delivery hubs. These services include, among others, shipping, vehicle leasing, passenger mobility and carpooling, accommodation bookings and management, asset disposal and emergency information technology services. Since the end of 2025, WFP provides six global shared services externally, and is also actively engaged in developing other services to roll out as part of its global shared services portfolio, including the consolidation of global travel arrangements.
16) Does your organization obtain services through another entity/s Global Shared Service Centers or through other global shared means?	Yes. At the global level, WFP uses the United Nations Development Programme’s payroll services for payroll and disbursement services for national staff with fixed-term contracts, and OneHR – under the operational management of the United Nations Secretariat – conducts comprehensive background checks for WFP’s international professional positions. WFP also uses the Office of the United Nations High Commissioner for Refugees’ public auction service to dispose of used and obsolete equipment.
17) To what extent have you had to front load investment in order to support joint efficiency gains?	It is normal practice for WFP to make investments that result in efficiencies.
Reinvigorating the role of the RC System	
18) Has the job description of your entity country representatives been revised as appropriate, following the reform, to:	
a. Recognize the role and responsibility of the Resident Coordinator?	Yes.
b. Reflect their accountability to the Resident Coordinator for their contribution to agreed results as defined in the Cooperation Framework and other inter-agency development agreements?	Yes.
c. Reflect the responsibility for active engagement in UNCT?	Yes.

UNITED NATIONS DEVELOPMENT SYSTEM REFORM – CHECKLIST FOR UNSDG ENTITIES’ GOVERNING BODIES	
	Answer: Yes/No/NA and comment where requested.
19) Does your entity ensure that RCs have an opportunity to provide specific input to your entity’s regional directors on the skillsets and leadership profile that would be relevant in a given country context ahead of the selection and deployment of new country representatives?	WFP’s current practices do not specify such actions. However, WFP highly values the insights and perspectives of RCs, especially regarding the skillsets and leadership profiles that are most pertinent in specific country contexts. While the organization’s current process for the selection and deployment of new country representatives is primarily managed internally, WFP is continuously exploring ways of enhancing its approach by considering a wider range of inputs. WFP recognizes the importance of aligning its selection processes with realities on the ground, and actively considers how best to integrate the valuable feedback from RCs into future selection processes.
a. If yes, please briefly describe how your entity monitors adherence to this requirement?	N/A
20) Does the performance assessment system of your entity’s country representatives:	
a. Embed characteristics of the UN leadership framework?	Yes.
b. Have at least one key result area linked to contribution to collective UNCT results?	Yes.
21) In what % of countries has the RC provided input into the performance review of your entity representative?	For the 2025 cycle, RCs’ inputs were requested by January 2026, and as of April 2026, approximately 73 percent of the invited RCs had provided feedback, with response rates typically increasing after the formal deadline.
22) In what % of countries do your country representatives inform the performance assessment of Resident Coordinators by providing feedback on RC behaviours against the RC leadership profile?	DCO is the custodian of data related to the RC system. According to DCO, 68 percent of eligible WFP country representatives provided feedback to inform the 2025 performance assessments of RCs.
Revamping the Regional Approach	
23) Does your entity have guidance or a process in place to ensure your participation in RCP initiatives to allow countries and UNCTs to easily identify and access the expertise, experts, available assets, policy and strategy work, seated in a region in a unified system?	Yes. Based on WFP’s internal guidance and recommendations, WFP’s regional offices are active in the initiatives of the respective regional collaboration platforms, peer-support groups and issue-based coalitions, and in other activities that support regional priorities while also offering UNCTs access to advice, expertise, assets, etc. in the region.
24) Does your entity have guidance or a process in place to encourage the entity’s active engagement in regional rosters of experts?	While WFP does not currently have such guidance or processes in place at the regional level, it is engaged in the United Nations mutual recognition roster at the global level.

UNITED NATIONS DEVELOPMENT SYSTEM REFORM – CHECKLIST FOR UNSDG ENTITIES’ GOVERNING BODIES	
Answer: Yes/No/NA and comment where requested.	
25) Do your entity Regional Directors / Executive Secretaries of the Regional Commissions, as members of the Regional Collaborative Platforms (RCPs), include in their individual performance compacts:	
a. their role in ensuring implementation of the Management and Accountability Framework at the regional and country level	Yes.
b. their responsibility in supporting UNCT members to drive joint results at the country level in line with the Cooperation Framework and other inter-agency agreements	Yes.
26) Do your Regional Directors or equivalent representatives of entities that comprise the UNCT contribute to the performance appraisal of the RCs?	Yes. WFP’s regional directors attended their respective regional meetings on RC performance in 2025.
Strategic Direction, Oversight, Accountability for system-wide results	
27) Do your entity’s strategic planning documents set out how the entity is working as part of the repositioned UN development system at the global, regional and country level?	Yes. WFP’s commitment to a coordinated and efficient United Nations system, including through UNSDCFs and humanitarian response plans, the UN80 initiative and the humanitarian reset, are reflected in its new strategic plan for 2026–2029. In addition, each of WFP’s CSPs – which translate the global strategic plan into tailored country-level action – explicitly describes how WFP contributes to, and derives its development programming from, the broader United Nations development priorities articulated in the United Nations cooperation framework.
28) Does your entity systematically communicate to all staff and representatives the new working methods needed in line with the reform of the UN development system?	Yes. WFP systematically communicates the new working methods to all its employees and representatives.
a. If yes, please provide details in the comments section.	WFP has provided its employees with internal bulletins, intranet webpages, webinars and training on the UNDS reform. WFP ensures that the programmatic aspects related to the UNDS reform are consistently integrated into the CSP guidance directed to country offices and available to all employees.
Results reporting	
29) Does your entity systematically contribute to the annual UN Country Results Report on the implementation of the Cooperation Framework?	Yes.
30) Does your entity ensure the systematic reporting of its results at the country level on the system-wide UN INFO platform?	Yes.

UNITED NATIONS DEVELOPMENT SYSTEM REFORM – CHECKLIST FOR UNSDG ENTITIES' GOVERNING BODIES	
Answer: Yes/No/NA and comment where requested.	
Funding the RC System and Delivering on Funding Compact Commitments	
31) Does your entity adhere to the UNSDG guidance on the 1% levy?	Yes. WFP adheres to the guidance on the 1 percent levy.
32) Do the amounts contributed by your entity as part of the 1% levy tally with the last available CEB estimates (also published as a funding annex at the ECOSOC OAS annually) of overall tightly earmarked contributions?	DCO is the custodian of data on the 1 percent levy. According to the information available to WFP, the types of donor contribution to which WFP applies the 1 percent levy are those stipulated in the UNSDG policy.
a. If not, how do you explain the difference and what steps within the entity's remit have been taken to reduce the gap?	
33) Does your entity hold a structured dialogue with its governing body on how to finance the development results in the current strategic planning cycle?	Yes. WFP holds structured dialogue with its Executive Board on the financing of development results.
34) Does your entity report on its implementation of relevant entity and Member States Funding Compact commitments to its governing body?	Yes. The implementation of those commitments is reported on annually as an annex to the information note on the UNDS reform, which is prepared for the annual session of the Board.
35) Recognizing the respective responsibilities of RCs and UNCTs in that regard, do your entity's have guidance or a process in place for your country representatives to work with the RC to promote a coherent approach to funding as per the principles, objectives and commitments of the Funding Compact (in particular, flexible and strategic-level funding and funding that supports and facilitates common results and joint activities)?	Yes. WFP has guidance in place to guide country representatives' work with RCs on a coherent approach to funding.
36) What % of your entity's programming expenditures consists of Joint Programmes?	According to available data, less than 5 percent of WFP's programming expenditures are dedicated to joint programmes.
37) Does your entity have guidance or processes and instruments in place to facilitate use of relevant global pooled funding mechanisms (e.g., Joint SDG Fund, Spotlight Initiative, Peacebuilding Fund) by country representatives?	Yes. WFP has multiple guidance notes related to the Peacebuilding Fund and supporting regional offices and country offices in developing project proposals. Country offices are also supported throughout the application process during new calls for proposals from global funds.

Acronyms

CSP	country strategic plan
DCO	United Nations Development Coordination Office
QCPR	quadrennial comprehensive policy review
RC	regional coordinator
UNCT	United Nations country team
UNDS	United Nations development system
UNSDCF	United Nations sustainable development cooperation framework
UNSDG	United Nations Sustainable Development Group