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

1. This information note builds on the update presented to the Executive Board in April at its 2020 first regular session<sup>1</sup> by providing additional information on WFP's implementation of United Nations General Assembly resolution 72/279<sup>2</sup> on repositioning the United Nations development system (UNDS).

### **Introduction – United Nations development system reform in the context of COVID-19**

2. With the United Nations now entering the Decade of Action for the delivery of the Sustainable Development Goals (SDGs), the COVID-19 pandemic has created an early test of the reform and underscores the importance of a whole-of-United Nations approach to tackling one of the greatest challenges in generations. Thanks to the efforts of its staff around the world, who are already working within the new frameworks of the reforming UNDS, WFP has swiftly stepped up its humanitarian response mechanisms to address urgent food security challenges and provide common services for the United Nations system while reinforcing its programmatic offerings to help mitigate the pandemic's socioeconomic effects.
3. WFP is extremely concerned that the socioeconomic effects of the pandemic will be far more devastating than the disease itself. There were an estimated 135 million acutely food-insecure people in the world before the outbreak of COVID-19, and WFP initial

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<sup>1</sup> WFP/EB.1/2020/4-B.

<sup>2</sup> General Assembly resolution 72/279 of 31 May 2018, Repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system (A/RES/72/279). <https://undocs.org/a/res/72/279>.

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estimates suggest that there is a risk of a further 130 million becoming acutely food-insecure because of COVID-19. This projection would bring the number of acutely food-insecure people in the world to 265 million by the end of 2020.

4. The UNDS response to countries' needs in the face of COVID-19 is laid out in the United Nations framework for the immediate socioeconomic response to COVID-19, which was released in April.<sup>3</sup> Complementing the health and humanitarian emergency responses already under way, the framework document examines the socioeconomic impact of COVID-19 and eventual recovery under five pillars: protecting health services and systems; social protection and basic services; protecting jobs, small and medium-sized enterprises and workers in the informal sector; macroeconomic response and multilateral collaboration; and social cohesion and community resilience. WFP and the United Nations Children's Fund (UNICEF) co-authored the section of the framework on basic services and social protection, demonstrating the two agencies' recognized leadership in these critical areas. The 2030 Agenda for Sustainable Development serves as the guiding reference for the framework, with "leaving no one behind" as the central premise, and environmental sustainability and gender equality as key enabling principles for "building back better" under all five pillars.
5. Along with its key role in the global immediate humanitarian response, WFP is working to assist governments in adapting, designing and implementing social assistance interventions that respond to COVID-19 and strengthen shock-responsive social protection systems. This work draws on WFP's decades of experience in safety net programming in crisis settings and technical expertise in analysis, assessment, programme design, in-kind food and cash-based delivery systems and accountability to affected populations.
6. WFP is also supporting governments in adapting basic services that provide essential nutrition and school-based services, protect children and women, build human capital and enable recovery. UNDS reform provides an opportunity for the entire system to work more closely together on joint efforts. The current far-reaching global crisis is demonstrating a reinvigorated United Nations partnership in action. For example:
  - a) WFP and UNICEF have scaled up their partnership on school health and nutrition in response to COVID-19 to target 10 million of the most vulnerable children in 30 of the most fragile countries;
  - b) governments are increasingly adopting social protection measures in responding to COVID-19; through social assistance and cash-based responses, such as in the Middle East, North Africa, Eastern Europe and Central Asia region, where WFP is providing technical, financial and operational support for the planning and implementation of social protection measures in Armenia, Egypt, Iraq, Jordan, Kyrgyzstan, Lebanon, Libya, the State of Palestine, the Sudan, the Syrian Arab Republic, Tajikistan, Tunisia and Turkey;
  - c) in Southern Africa, UNICEF and WFP have set up a regional working group on social protection that will serve as a forum for knowledge sharing and coordination; and
  - d) WFP, the United Nations Development Programme (UNDP), the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Health Organization (WHO) have cooperated with the Food and Agriculture Organization

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<sup>3</sup> The framework (available at: <https://unsdg.un.org/sites/default/files/2020-04/UN-framework-for-the-immediate-socio-economic-response-to-COVID-19.pdf>) is one of three critical components of the United Nations' response, alongside the health response led by the World Health Organization (WHO) (available at: <https://www.who.int/health-cluster/news-and-events/news/COVID19/en/>) and the humanitarian response detailed in the COVID-19 global humanitarian response plan (available at: [https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/documents/files/global\\_humanitarian\\_response\\_plan\\_covid-19\\_.pdf](https://www.humanitarianresponse.info/sites/www.humanitarianresponse.info/files/documents/files/global_humanitarian_response_plan_covid-19_.pdf)).

of the United Nations, the Global Compact, the International Organization for Migration, the Office for the Coordination of Humanitarian Affairs and the United Nations Foundation to produce a business guide for private sector engagement in the response to COVID-19.

7. The pandemic makes it more urgent than ever that WFP deliver results on the ground. The members of the international community have a shared purpose in overcoming this health challenge while working to build a more inclusive world that leaves no one behind. In response to the pandemic United Nations entities are redoubling their efforts to act jointly, and a more integrated response is emerging. At the same time, the United Nations system must ensure that this more integrated response does not lead to new burdensome processes, layers of bureaucracy and a “one size fits all” approach when – on the contrary – action in the field must be nimble to allow adjustments to highly fluid conditions and to build on the existing mechanisms and expertise of WFP and its partners so that they can complement each other’s strengths.

### **Remaining pieces of United Nations development system reform**

8. In May 2020, the United Nations Economic and Social Council held its annual operational activities for development segment (OAS) for development activities, which was the first virtual OAS ever held, the second OAS since implementation of UNDS reform began and the last OAS before the next quadrennial comprehensive policy review (QCPR) is formulated.
9. In his report to the Council ahead of the OAS, the United Nations Secretary-General outlined proposals relating to the regional review and the multi-country office review, two major elements of UNDS reform that have yet to be launched.<sup>4</sup> The proposals are expected to enable better coherence at the regional level and stronger United Nations support for countries through multi-country office arrangements. WFP’s regional teams, under the leadership of regional directors, are working with the other entities of the regional United Nations sustainable development groups and United Nations regional commissions to address the proposals of the Secretary-General. Central to the proposals is the establishment of regional collaborative platforms and region-specific, issue-based coalitions to ensure better use of the expertise of United Nations’ regional entities. After the OAS, but before the next QCPR is formulated, the Group of 77 and China are expected to introduce a “light” Economic and Social Council resolution on the Secretary-General’s proposals for regional and multi-country office reviews.
10. If the planned resolution endorses the Secretary-General’s proposals, the next critical step will be the design of regional and global components of the management and accountability framework. The Secretary-General has also announced plans to review the provisional country-level component of the framework. With all three of these components expected to be completed by the end of 2020, the UNDS will have finalized the full management and accountability framework. WFP will engage in this process to ensure coherence, collective ownership and mutual accountability within the United Nations sustainable development group. The trial by fire of UNDS reform in the response to COVID-19 offers a chance to start reviewing provisional aspects of the new tools and policies with a view to understanding how they can be refined to make them even more useful for national governments and the UNDS in progressing towards the SDGs.

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<sup>4</sup> United Nations Economic and Social Council. 2020. Report of the Secretary-General on implementation of General Assembly resolution 71/243 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system. <https://undocs.org/a/75/79>.

## **Strengthening system-wide support for the SDGs and the 2030 Agenda at the country level**

11. During the second quarter of 2020 entities of the United Nations sustainable development group revised and streamlined seven technical documents<sup>5</sup> that guide the rollout of the United Nations sustainable development cooperation framework (UNSDCF). WFP contributed to the final round of consultations on combining the seven documents in guidance tailored to the needs of practitioners in the field. This guidance was approved by the principals of the United Nations sustainable development group on 13 May 2020. In June 2020, the United Nations Development Coordination Office (DCO) is expected to incorporate the approved guidance into an easy-to-use online platform that will also feature training modules accessible to all United Nations staff. The guidance will be revisited in 2021 based on experience during a pilot phase and taking into account the transitional nature of the UNDS reform process. WFP will continue to adjust its own preliminary internal guidance for country offices in line with the evolving global guidance and will continue to support country offices through the help desk in WFP's Programme – Humanitarian and Development Division.
12. While COVID-19 has put significant additional strain on United Nations country teams (UNCTs), the rollout of the new common country analysis and UNSDCF is expected to continue where possible. Leveraging the reforms already made to transform the UNDS, all United Nations agencies have committed to making the most of United Nations assets at the global, regional and local levels in targeting the most vulnerable countries, population groups and people who risk being left behind as a result of the pandemic. During the initial response, UNCTs were guided primarily by the United Nations framework for the socioeconomic response and developed their own country-level socioeconomic programming responses. The adoption of new frameworks and tools during a global crisis requires flexibility and speed to adapt analysis, planning and programming and starts with a rapid socioeconomic impact analysis. This rapid analysis constitutes a first step in a broader updating of common country analyses by the end of 2020, when the peak of the crisis is expected to have passed and the impact of COVID-19 on the development trajectory of each country has become more visible.
13. In respect of programmatic adjustments to the pandemic crisis, UNCTs carried out rapid assessments of programme criticality and reprioritization exercises when adopting the United Nations framework for the socioeconomic response to COVID-19. The joint work plans of UNSDCFs (or United Nations development assistance frameworks – UNDAFs) are being reviewed to identify gaps, overlaps and synergies to enable a well-coordinated United Nations response. In some instances, the timelines for UNSDCF preparation may have to be revisited, particularly in the case of new UNSDCFs being prepared for the 2021 programme cycle. Extending existing UNDAF cycles, thereby delaying the start of UNSDCFs, remains an option. DCO advised UNCT members to consider requesting that the presentation of their agencies' country programme documents be postponed to later meetings of their governing bodies in 2021. At least two WFP country offices (Bangladesh and Cameroon) have followed this advice and postponed presentation of their second-generation country strategic plans from the Executive Board's 2020 second regular session to the 2021 second regular session.

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<sup>5</sup> These are the guiding principles underpinning UNSDCFs; United Nations country team configuration; funding UNSDCFs and financing the 2030 Agenda; economic transformation; programme design and management; United Nations common country analysis; and development, humanitarian and peace collaboration.

14. Facilitating joint work to accelerate progress towards the SDGs is a key principle of the joint SDG fund. Following the first call for proposals in 2019, the fund has recently concluded its second call, which is focused on development financing models. WFP is taking part in 25 joint programmes.<sup>6</sup> The fund is now proceeding with technical assessments and quality assurance in respect of the top-ranked joint programmes. In the light of the pandemic and the unprecedented needs it causes, the fund approved the option of repurposing up to 20 percent of the allocations from the first call, on social protection, to enable more immediate COVID-19-related actions. Of the UNCTs that have submitted repurposing plans so far, WFP is included in the plans for Barbados, Indonesia, Madagascar and Mauritania.

### **Supporting the United Nations resident coordinator system**

15. An internal survey of WFP country directors in early 2020 showed that a majority believe it is too early to tell whether empowered resident coordinators are bringing transformational change to the leadership of UNCTs. In some locations, lengthy recruitment delays for vacant resident coordinator posts were an obstacle, and nearly 66 percent of country directors reported serving as resident coordinator ad interim in 2019, and 42 percent of these respondents reported serving in that function for more than 15 days. Considering the managerial and organizational demands of leading WFP country operations, serving as acting resident coordinator for extended periods places a heavy burden on country directors.
16. The following is a summary of some of the other observations gathered from WFP leaders on the ground regarding the reformed resident coordinator and UNCT system.

#### **Strengths**

- More inclusive approach in planning and analytical documents like the common country analysis, UNSDCF and business operations strategies.
- The new system has resulted in a renewed spirit and team work.
- Resident coordinators demonstrating mutual accountability and shared ownership, with less attention to managerial hierarchy, have produced positive change in the dynamics within UNCTs.

#### **Limited impact**

- In operations responding to large-scale humanitarian emergencies there is less focus on development priorities, so the new resident coordinator system has had only limited impact.

#### **Challenges**

- Important new changes in policies or guidance communicated from the United Nations Secretariat to resident coordinators have sometimes not been shared strategically with UNCTs, particularly in situations where the resident coordinators' offices were not fully staffed.
  - It takes time for newly appointed resident coordinators to build relationships with national governments and their ministries, and this has delayed the delivery of some of the strategic added value expected from empowered resident coordinators.
17. As part of the funding structure for the resident coordinator system, WFP continues to implement the guidance on the 1 percent coordination levy. By the middle of 2020, WFP had transferred USD 50,000 generated from the levy to the special purpose trust fund for the

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<sup>6</sup> Of the 25 joint programmes submitted, 56 percent are in Africa, 24 percent in Latin America and the Caribbean, 8 percent in Asia and the Pacific, 8 percent in Arab states and 4 percent in Europe and Central Asia.

resident coordinator system.<sup>7</sup> In most cases, donors have elected to allocate 1 percent of their overall contributions to the levy rather than adding 1 percent, thus reducing the amount contributed directly to programming. WFP has also paid its 2020 portion of the USD 2.9 million it is committed to contributing to cost sharing by the United Nations sustainable development group for the resident coordinator system, which totals USD 5.8 million since 2019.

18. An internal WFP survey found that 54 percent of country offices provided support to resident coordinators in 2019 through one or more of the following mechanisms: in-kind contributions, staff secondments, cash or other mechanisms. Examples of other cost-sharing methods include SDG-related training for governments, shared communication work and contributions to joint United Nations events.
19. In coordination with the United Nations sustainable development group, the United Nations Secretariat will review the cost-sharing formula this summer. The United Nations sustainable development group has been implementing a system-wide cost-sharing agreement in support of the resident coordinator system since 2014.<sup>8</sup>
20. Through its support for UNDS reform the Funding Compact recognizes the common purpose in and urgency of making progress towards the SDGs. An updated report on the status of the Funding Compact indicators is included as an annex to this information note. As the global economic downturn sparked by the pandemic will hit both rich and poor countries at the same time as needs increase, it will become increasingly critical to find ways of doing more to support the most vulnerable people with existing resources.

### **Advancing shared business operations**

21. For the past two years, the Executive Heads of WFP and the Office of the United Nations High Commissioner for Refugees (UNHCR) – as co-chairs of the Business Innovations Strategic Results Group (BIG) – with UNICEF, UNDP, the United Nations Population Fund (UNFPA) and other United Nations agencies have laid the foundation for a more efficient and effective UNDS. As June 2020 marks the conclusion of the two-year term of WFP's Executive Director and the High Commissioner for Refugees as BIG co-chairs, the results of this process are being handed over to DCO for rollout to all UNCTs under the leadership of resident coordinators.
22. Thanks to the dedication of the BIG's inter-agency project team, the efficiency objectives of the reform are either finalized or in the last steps of completion, as follows:
  - a) Three enabling principles have been finalized, based on the concept of voluntary "opt in" to bring United Nations entities together. The High-Level Committee on Management is now working on operationalization of the enablers of efficiency.
  - b) WFP and 19 other United Nations entities have opted into the mutual recognition statement, which is of benefit to the COVID-19 response, including in procurement.
  - c) An enabler of client satisfaction and costing and pricing principles has been agreed by WFP and UNHCR and is being circulated to the executives of other United Nations agencies for their opt-in.
  - d) The business operations strategy and cost reporting workstreams have also been successfully completed and handed over to DCO. Implementation of the business

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<sup>7</sup> Data on the special purpose trust fund is available at <https://unsdg.un.org/SPTF>.

<sup>8</sup> Each entity's share is calculated through a three-step formula, which did not change when the overall cost-sharing contributions were doubled in 2019 at the request of the General Assembly. The General Assembly endorsed the existing formula for the inception period of the new resident coordinator system until a comprehensive review of the system and its funding model is carried out in 2021.

- operations strategy has started in more than 90 country offices worldwide. COVID-19 has affected progress in adoption of the strategy this year, but DCO is optimistic that the 100 percent target for adoption by country offices can be reached by the end of 2021.
- e) A guidance package for common business operations has been approved but field testing has not been possible because of the pandemic. DCO has proposed that pilots start later in 2020, although WFP has cautioned that this will depend on the impact of COVID-19.
  - f) Work on common premises has been passed to the inter-agency task team on common premises, in which WFP is an active member. Further investment in this work will be required in order to make significant progress towards the target of 50 percent of United Nations premises being common premises by 2021.
  - g) Related to shared services, a survey of United Nations entities was conducted on the market for current and future offerings and demand for United Nations services such as administration, information technology systems and human resources within UNCTs or from offshore locations.
23. In early 2020 the BIG handed over the common fleet services workstream to UNHCR and WFP because both agencies have global fleet service centres in place. The two agencies are working on a vision for United Nations mobility with the aim of ensuring that all United Nations organizations in relevant locations have access – should they opt in to this approach – to effective fleet sourcing and mobility services with proven track records in continuously reducing the cost of mobility.
24. Reform has also encouraged greater collaboration among agencies with the aim of achieving efficiencies through efforts such as the expansion of WFP's humanitarian booking hub, which provides a one-stop shop for the booking of accommodation, medical services and, increasingly, travel. Handling more than 250,000 bookings per year, the hub's mobile application has transformed the provision of field services for travelling humanitarian staff, allowing bookings to be made during travel, global sharing of local information and instant feedback from users. Every day, more than 1,000 United Nations staff members use the hub's global service centre, generating significant efficiencies in management time through automation.
25. Other innovations introduced by the BIG are leading to notable changes in the way WFP works. In East Africa, for example, WFP's humanitarian services marketplace has been launched at the country level and as a response to the COVID-19 pandemic has also been activated at the global level and is offering cargo transport services for the COVID-19 response on a free-to-user basis. Currently, this project is supporting more than 90 partners, including United Nations entities, international and national non-governmental organizations and civil society entities. The humanitarian services marketplace is a cutting-edge digital tool that enables external users to request supply chain services offered by WFP. It offers a single entry point to WFP's service provision at both the country level (for downstream logistics) and upstream for humanitarian organizations participating in the COVID-19 response. The marketplace seamlessly integrates all phases of supply chain service provision, which is now standardized and follows a digitized business management approach.
26. More broadly, the establishment of a global WFP supply chain service centre for the COVID-19 response has given WFP a clearer view of all supply chain movements and requests from partners around the world and provided an opportunity to better manage response operations and information flows. The COVID-19 response demonstrates increased efforts to achieve unity across the United Nations system through the aggregation of demand from various portals (such as WHO's partners' portal), the establishment of multi-

agency consortiums to deal with purchases related to the response, the establishment of common logistics services (through the emergency service marketplace), passenger transport and medical evacuations.

### **Engagement with Member States through executive boards**

27. The Executive Board of WFP has worked together with the executive boards of UNDP, UNFPA, the United Nations Office for Project Services (UNOPS), UNICEF and UN-Women, in line with the decision adopted unanimously at its 2019 annual session on implementing joint working methods only when applicable and relevant to WFP. At present, this includes engagement in setting the agenda for and participating in the non-decision-making annual joint meeting of the executive boards of UNDP, UNFPA, UNOPS, UNICEF, UN-Women and WFP and participation of the Executive Board President in regular calls with the other presidents, including with the Deputy Secretary-General. Meanwhile, the Secretary of the Executive Board continues to participate in all secretary-level discussions relating to working methods, widely sharing information on practices of the WFP Executive Board where it may be of use for comparison.

### **Conclusion and next steps**

28. At the start of this Decade of Action for delivery of the SDGs and as the world eventually begins to recover and rebuild following the COVID-19 pandemic, the new QCPR will be a critical tool in positioning the United Nations to tackle the monumental needs arising from all aspects of the pandemic. New working arrangements have forced many United Nations employees to work digitally; this should be further capitalized on, including through the expansion of digital access, digital economics and better harnessing of data. The United Nations and the private sector should also amplify their collaboration and increase their working synergies.
29. WFP is firmly committed to ensuring an effective humanitarian response while preserving the critical gains made towards the achievement of the SDGs so that as the world moves towards the path to recovery it does so by building on the lessons of the past while recognizing that building back a better future is within its grasp as it implements further systemic and structural changes to achieve the SDGs on time.

## ANNEX

## Update on WFP's commitments in the Funding Compact

MEMBER STATES' RELATED COMMITMENTS					
Relevant commitment	Entity-specific indicators	Funding Compact baselines and targets	WFP 2018 baseline	WFP 2019 data	WFP June 2020 update
<b>Aligning funding to entity requirements</b>					
1. To increase core resources for the United Nations development system	Core share of voluntary funding for development-related activities	Baseline 2017: 19.4% Target 2023: 30%	Core funding to WFP as a share of overall revenue: 2018 = 6% (Data include all WFP funding, both humanitarian and development).	Core WFP funding as a share of overall revenue: 2019 = 5% (Data include all WFP funding, both humanitarian and development).	Core WFP funding as a share of overall revenue: 2020 = 10% (Data include all WFP funding, both humanitarian and development).
	Core share of funding for development-related activities (including assessed contributions)	Baseline 2017: 27% Target 2023: 30%	WFP receives no assessed contributions.	WFP receives no assessed contributions.	WFP receives no assessed contributions.
2. To double the share of non-core contributions that are provided through development-related pooled and thematic funds	% of non-core resources for development-related activities channelled through inter-agency pooled funds	Baseline 2017: 5% Target 2023: 10%	Share of WFP non-core resources channelled through inter-agency pooled funds: 2018 = 3.5% (Data include all WFP funding, both humanitarian and development).	Share of WFP non-core resources channelled through inter-agency pooled funds: 2019 = 3.2% (Data include all WFP funding, both humanitarian and development).	Share of WFP non-core resources channelled through inter-agency pooled funds: 2020 = 5.6% (Data include all WFP funding, both humanitarian and development).
	% of non-core resources for development-related activities channelled through single agency thematic funds	Baseline 2017: 3% Target 2023: 6%	WFP has no thematic funding instruments.	WFP has no thematic funding instruments.	WFP has no thematic funding instruments.

<b>MEMBER STATES' RELATED COMMITMENTS</b>					
<b>Relevant commitment</b>	<b>Entity-specific indicators</b>	<b>Funding Compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP June 2020 update</b>
<b>Providing stability</b>					
3. To broaden the sources of funding support to the United Nations development system	Number of United Nations sustainable development group (UNSDG) entities reporting an annual increase in the number of contributors of voluntary core resources	Baseline 2017: 66% Target 2023: 100%	Number of government partners contributing core resources: 2018 = 36%	Number of government partners contributing core resources: 2019 = 40%	Number of government partners contributing core resources: 2020 = 32%
	Number of Member State contributors to development-related inter-agency pooled funds and single agency thematic funds	Baseline 2017: 59 and 27% Target 2023: 100 and 50%	WFP does not administer any pooled funds and has no thematic funding instruments.	WFP does not administer any pooled funds and has no thematic funding instruments.	WFP does not administer any pooled funds and has no thematic funding instruments.
4. To provide predictable funding for the specific requirements of UNSDG entities as articulated in their strategic plans and for UNDAF funding needs at the country level	Funding gaps in UNSDG strategic plan financing frameworks	Baseline 2018: TBD Target 2021: TBD	In 2018 WFP received USD 7.3 billion against total requirements of 10.5 billion, or 70%.	In 2019 WFP received USD 8.1 billion against total requirements of USD 12.6 billion, or 64%.	So far in 2020, WFP has received USD 4 billion against total requirements of USD 10.6 billion, or 38%.

<b>MEMBER STATES' RELATED COMMITMENTS</b>					
<b>Relevant commitment</b>	<b>Entity-specific indicators</b>	<b>Funding Compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP June 2020 update</b>
	Fraction of United Nations development system entities indicating that at least 50% of their contributions are part of multi-year commitments	Baseline 2017: 12/25 or 48% Target 2023: 100%	Percentage of 2018 WFP revenue that is multi-year: 14% Percentage of 2018 WFP revenue that has a duration longer than one year: 76.8%	Percentage of 2019 WFP revenue that is multi-year: 17% Percentage of 2019 WFP revenue that has a duration longer than one year: 74.9%	Percentage of 2020 WFP revenue that is multi-year: 23% Percentage of WFP revenue that has a duration longer than one year: 62%
<b>Facilitating coherence and efficiency</b>					
7. To fully comply with cost recovery rates as approved by governing bodies	Average number of cost recovery support fee waivers granted per United Nations development system entity per year	Baseline 2017: to be confirmed Target 2019 onwards: 0%	Number of indirect support cost (ISC) waivers granted by WFP in 2018: 28 for a total value of USD 1.03 million.	Number of ISC waivers granted by WFP in 2019: 20 for a total value of USD 0.9 million.	Number of ISC waivers granted by WFP so far in 2020: two for a total value of USD 0.6 million.

UNSDG-RELATED COMMITMENTS – UNSDG ENTITIES					
Relevant commitment	Entity-specific indicators	Funding Compact baselines and targets	WFP 2018 baseline	WFP 2019 data	WFP June 2020 update
<b>Accelerating results on the ground</b>					
2. To increase collaboration on joint and independent system-wide evaluation products to improve United Nations support on the ground	% of UNSDG evaluation offices engaging in joint or independent system-wide evaluations	Baseline 2018: 29% (joint evaluation), 20% (independent system-wide evaluations) Target 2021: 75% (joint evaluation), 50% (independent system-wide evaluations)	In 2018, WFP completed five joint evaluations and another five were ongoing. WFP is also engaged in one inter-agency humanitarian evaluation (IAHE) of the response to El Niño in Ethiopia.	At the decentralized level, WFP was involved in nine joint evaluations in 2019, of which three were completed as of the end of 2019 (Colombia, Eswatini and India). In addition, the WFP Office of Evaluation was actively engaged in the IAHE of the drought response in Ethiopia that was completed in 2019, the IAHE of the response to Cyclone Idai in Mozambique and the IAHE of gender equality and empowerment of women and girls. Finally, preparations for the joint evaluation of collaboration among the Rome-based agencies started late in 2019 and will continue in 2020.	As of June 2020, WFP has been involved in six joint decentralized evaluations in 2020. All started in 2019 and three have been completed (Benin, Malawi and Mozambique). Additional joint evaluations are planned to start in 2020 but may be delayed due to the pandemic. WFP is also involved in the two IAHEs in Mozambique and on gender that were initiated in 2019. Regarding independent system-wide evaluations, the joint evaluation of collaboration among the Rome-based agencies is in its preparatory phase and WFP is also involved in the WHO-led inter-agency evaluability assessment of the Global Action Plan for Healthy Lives and Well-being, which is in the data collection phase. Finally, WFP is engaged in the preparation of a multi-partner trust fund evaluation of the United Nations' response to COVID-19.

<b>UNSDG-RELATED COMMITMENTS – UNSDG ENTITIES</b>					
<b>Relevant commitment</b>	<b>Entity-specific indicators</b>	<b>Funding Compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP June 2020 update</b>
<b>Improving transparency and accountability</b>					
6. To strengthen the clarity of entity-specific strategic plans and integrated results and resource frameworks and their annual reporting on results against expenditures	% of UNSDG entities that in their governing bodies held structured dialogues in the past year on how to finance the development results agreed in the new strategic plan cycle	Baseline 2017: 62% Target 2021: 100%	WFP strategic plans and corporate results frameworks are approved by WFP's Executive Board. The discussions on these documents, among others, include dialogues with the Board on financing WFP's development results.	The issue of financing development results is central to WFP's strategic plan and corporate results framework. In 2019 WFP discussed the issue with Board members during the Board's 2019 annual session and during informal consultations on the Multilateral Organisation Performance Assessment Network, the partnerships and engagement strategy for non-governmental entities (the updated private partnerships strategy) and WFP's local food procurement strategy.	

<b>UNSDG-RELATED COMMITMENTS – UNSDG ENTITIES</b>					
<b>Relevant commitment</b>	<b>Entity-specific indicators</b>	<b>Funding Compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP June 2020 update</b>
7. To strengthen entity and system-wide transparency and reporting, linking resources to SDG results	% of UNDS entities individually submitting financial data to the Chief Executives Board for Coordination	Baseline 2017: 69% Target 2021: 100%	Yes. WFP submits it financial data to the Chief Executives Board for Coordination.	Accomplished. No change from baseline (first report submitted in 2008).	Accomplished. No change from baseline.
	% of UNDS entities publishing data in accordance with the highest international transparency standards	Baseline 2017: 36% Target 2021: 100%	Yes. WFP publishes its data.	Accomplished. No change from baseline (first report to the International Aid Transparency Initiative in June 2014).	Accomplished. No change from baseline.
	% of UNDS entities with ongoing activities at the country level that report expenditures disaggregated by country for the Chief Executives Board for Coordination baseline	Baseline 2017: 46% Target 2021: 100%	Yes. WFP reports this disaggregated expenditure.	Accomplished. No change from baseline (first report in 2008).	Accomplished. No change from baseline.
	% of UNDS entities that report on expenditures disaggregated by SDG	Baseline 2017: 20% Target 2021: 100%	Yes. WFP reports this by SDG.	Accomplished. No change from baseline (first report on 17 May 2019).	Accomplished. No change from baseline.

<b>UNSDG-RELATED COMMITMENTS – UNSDG ENTITIES</b>					
<b>Relevant commitment</b>	<b>Entity-specific indicators</b>	<b>Funding Compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP June 2020 update</b>
9. To increase accessibility of corporate evaluations and internal audit reports in accordance with the disclosure provisions and policies set by governing bodies at the time of report issuance	% of UNDS entities that have made their corporate evaluations available on the United Nations Evaluation Group website in accordance with their disclosure provisions and policies	Baseline 2018: 21% Target 2021: 100%	100% of WFP centralized and decentralized evaluation reports are published on WFP websites. In addition, those that meet or exceed quality requirements are uploaded onto the United Nations Evaluation Group and Active Learning Network for Accountability and Performance in Humanitarian Action websites, ensuring wide dissemination of evaluation results to both the humanitarian and development communities at the global level.	In accordance with commitments made in the WFP evaluation policy, all centralized and decentralized evaluation reports are published on WFP's website upon final approval of the related evaluation reports. In addition, evaluation reports that meet or exceed quality requirements are uploaded to the United Nations Evaluation Group and Active Learning Network for Accountability and Performance in Humanitarian Action websites, ensuring wide dissemination. Additional efforts are made to contribute to maximizing evaluation use, including by organizing learning events and developing tailored evaluation products for specific audiences.	In accordance with commitments made in the WFP evaluation policy, all centralized and decentralized evaluations are published on WFP's website upon final approval of the related evaluation reports. In addition, evaluation reports that meet or exceed quality requirements are uploaded to the United Nations Evaluation Group and Active Learning Network for Accountability and Performance in Humanitarian Action websites, ensuring wide dissemination. Additional efforts are made to contribute to maximizing evaluation use, including by organizing learning events and developing tailored evaluation products for specific audiences.

UNSDG-RELATED COMMITMENTS – UNSDG ENTITIES					
Relevant commitment	Entity-specific indicators	Funding Compact baselines and targets	WFP 2018 baseline	WFP 2019 data	WFP June 2020 update
	% of internal audit reports issued in line with the disclosure provisions and policies set by the relevant governing bodies, which are available on a dedicated searchable United Nations Representatives of Internal Audit Services website, pending availability of resources	Baseline 2018: 0% Target 2019: 100%	Since 2013, WFP's internal audit reports are externally available at <a href="https://www.wfp.org/audit-inspection-reports">https://www.wfp.org/audit-inspection-reports</a> .	Since 2013 WFP's internal audit reports have been externally available at <a href="https://www.wfp.org/audit-inspection-reports">https://www.wfp.org/audit-inspection-reports</a> . The United Nations Representatives of Internal Audit Services platform is not yet in place.	Since 2013 WFP's internal audit reports have been externally available at <a href="https://www.wfp.org/audit-inspection-reports">https://www.wfp.org/audit-inspection-reports</a> . The United Nations Representatives of Internal Audit Services platform is not yet in place.
10. To increase the visibility of results for contributors of voluntary core resources, pooled and thematic funds and for programme country contributions	Specific mention of voluntary core, pooled and thematic fund contributors and programme country contributions in United Nations country team annual results reporting and entity-specific country and global reporting	Baseline 2018: n/a Target 2020: Yes	These contributions are highlighted in WFP's annual performance report, in each annual country report and in an annual corporate report on flexible contributions.	WFP uses its annual reporting (both the global annual performance report and individual annual country reports) to highlight results from voluntary contributions.	WFP uses its annual reporting (both the global annual performance report and individual annual country reports) to highlight results from voluntary contributions.
	Specific mention of individual contributors in all results reporting by pooled fund and thematic fund administrators and UNSDG recipients	Baseline 2018: n/a Target 2020: Yes	WFP does not administer any pooled funds or thematic funds.	WFP does not administer any pooled funds or thematic funds.	WFP does not administer any pooled funds or thematic funds.

<b>UNSDG-RELATED COMMITMENTS – UNSDG ENTITIES</b>					
<b>Relevant commitment</b>	<b>Entity-specific indicators</b>	<b>Funding Compact baselines and targets</b>	<b>WFP 2018 baseline</b>	<b>WFP 2019 data</b>	<b>WFP June 2020 update</b>
<b>Increasing efficiencies</b>					
11. To implement the Secretary-General's goals on operational consolidation for efficiency gains	% of UNSDG entities that report to their governing bodies on efficiency gains	Baseline 2017: 41% Target 2021: 100%	WFP has reported on efficiency gains in its annual performance report since 2015.	WFP has been including information on efficiency gains in its annual reporting since 2015 and continues to refine the related analysis.	WFP has been including information on efficiency gains in its annual reporting since 2015 and continues to refine the related analysis.
	% of UNSDG entities that have signed the high-level statement of mutual recognition	Baseline 2018: 28% Target 2021: 100%	WFP signed the high-level statement of mutual recognition in November 2018.	Accomplished. No change from baseline.	Accomplished. No change from baseline.
12. To fully implement and report on approved cost-recovery policies and rates	% of UNSDG entities that report annually on the implementation of their approved cost recovery policies and rates to their governing bodies	Baseline 2017: 51% Target 2021: 100%	WFP reports annually on the implementation of its approved cost recovery policies and rates to the Executive Board through the management plan.	Accomplished. No change from baseline.	Accomplished. No change from baseline.

## Acronyms

BIG	Business Innovations Strategic Results Group
DCO	United Nations Development Coordination Office
IAHE	inter-agency humanitarian evaluation
OAS	operational activities for development segment
QCPR	quadrennial comprehensive policy review
SDG	Sustainable Development Goal
UNCT	United Nations country team
UNDAF	United Nations development assistance framework
UNDP	United Nations Development Programme
UNDS	United Nations development system
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNOPS	United Nations Office for Project Services
UNSDCF	United Nations sustainable development cooperation framework
UNSDG	United Nations sustainable development group
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
WHO	World Health Organization