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For information

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Report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ)

The Executive Director is pleased to submit herewith the report of the Advisory Committee on Administrative and Budgetary Questions pertaining to WFP. The report covers the following agenda items:

- Update on the bottom up strategic budgeting exercise (WFP/EB.1/2021/5-A/1)
- Update on operational requirements and funding forecast for 2021 (WFP/EB.1/2021/5-B/1)

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Advisory Committee on
Administrative and Budgetary Questions

15 February 2021

Dear Mr Beasley,

Please find attached a copy of the report of the Advisory Committee on your submission of the reports below:

i) the Update on the bottom up strategic budgeting exercise (WFP/EB.1/2021/5-A/1); and,
ii) the Update on operational requirements and funding forecast for 2021 (WFP/EB.1/2021/5-B/1).

I should be grateful if you could arrange for the Advisory Committee's report to be placed before the Executive Board at its forthcoming session, as a complete and separate document. I would appreciate it if a copy of the document could be provided to the Advisory Committee at the earliest possible opportunity.

Yours sincerely,

Abdallah Bachar Bong
Chairman

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I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered two reports of the World Food Programme (WFP), submitted to the Executive Board for consideration: i) the Update on the bottom up strategic budgeting exercise (WFP/EB.1/2021/5-A/1); and, ii) the Update on operational requirements and funding forecast for 2021 (WFP/EB.1/2021/5-B/1). During its consideration of the report, the Committee received additional information and clarification on 2 February 2021.
2. The Advisory Committee notes the quality of the reports provided to the Executive Board for consideration and is confident that the Committee's questions will receive due attention with the provision of more detailed responses in the future.

II. Update on the bottom up strategic budgeting exercise

Bottom up strategic budgeting exercise approach and phases

3. Paragraphs 1 to 3 provide an overview of the bottom up strategic budgeting exercise (BUSBE), including the factors that determine the optimal programme support and administrative (PSA) budget allocations for headquarters divisions and regional bureaux from 2022. The four main objectives of the exercise are to: ensure the use of the optimum funding sources for activities; enable a more efficient use of funding; improve the transparency of headquarters division and regional bureaux funding; and, examine the programme support and administrative support provided to country offices. Upon enquiry, the Advisory Committee was informed that the main advantages of the bottom up strategic budgeting exercise is to allow functional experts to determine their needs and bring greater power to budget holders. It also represents a greater opportunity to look at the relationship between activities and funding needs to ensure optimum funding of activities as well as improved mapping of expenditures to operational and strategic priorities.
4. The report indicates that a two-phase approach to BUSBE was used due to the calendar set out in WFP's current management plan. Phase I in 2020 focused on the analysis of the current state of WFP budgeting, and phase II in 2021 will see the implementation of the recommendations from phase I. The report indicates that the benefits from phases I and II will be realized in 2022, in the 2022–2024 management plan (WFP/EB.1/2021/5-A/1, paras 4 to 7 and 8 to 10).

Phase I workstreams

5. Four workstreams were identified under phase I: technical budgeting; budget governance; cost recovery analysis; and, country office budget analysis.

Technical budgeting

6. The technical budgeting workstream indicated in paragraphs 12 to 20 entails examining the current use of various funding sources for headquarters divisions and regional bureaux budgets and developing a framework for optimizing the allocation of funding based on the nature of the activity being funded. In order to improve the development of budgets, a planning framework was developed with two components: the refined corporate results framework (CRF) and the introduction of definitions for designating activities as baseline, other services or direct (para. 13). The original and refined CRFs are presented in the report, which indicates that the improvements will be evident in the 2022 management plan proposal. A modelling exercise was conducted in November and December 2020 to apply the refined CRF pillars and the baseline, other services and direct classifications to the 2021 management plan budget submissions. The findings from the hands-on review that commenced in January 2021 will be presented to the leadership group at the end of January and later to the Executive Board (ibid, paras. 18–20).

7. Upon enquiry, the Advisory Committee was informed that, with regards to the findings of the hands-on review/modelling of the application of the refined CRF pillars, the data was still being processed with final inputs received in the week commencing 25 January. The Committee was informed that BUSBE is still processing the data from the exercise and that lessons learned will be developed following the completion of the modelling. **The Advisory Committee notes that it did not receive a response that would have enabled it to present its observations. The Committee trusts that the findings of the hands-on review, modelling and related experiences will be shared in the next WFP Management Plan Report.**
8. Upon enquiry, the Advisory Committee was also informed that, in terms of the development of greater data on categories and items of expenditure in the budgeting model, the refinement of the CRF during the 2021 Management Plan review exercise in phase I, of the BUSBE had improved the classification of categories and types of expenditure. For phase II, the BUSBE is exploring revised standard budget submission templates to improve uniformity of submissions. **The Advisory Committee trusts that WFP will take additional measures to ensure that the new methodology allows a greater use of statistics on categories and items of expenditure in future budget submissions and provide relevant information in its next report.**

Budget governance

9. The budget governance workstream in paragraphs 21 to 24 entails assessing current budget governance structures across funding sources. Four main outputs were identified: a need to strengthen budget governance given that the organization has increased in size and complexity; an obligation for the senior leadership to participate across multiple fora; a greater use of subcommittees for preparatory work and the development of recommendations to facilitate decision making; and, a need for further representation of country offices and regional bureaux for broader consideration of decisions and greater acceptance. Upon enquiry, the Advisory Committee was informed that the BUSBE team had mapped the governance structures across funding sources and developed a responsible, accountable, consulted and informed matrix. This documentation, as well as the recommendations resulting from the exercise, are inputs into the Budget Governance exercise that has been assigned to the Corporate Planning and Performance Division, and is currently being updated to reflect their scope of work. The Committee was further informed that the Budget Governance exercise has commenced, and the observations offered in paragraph 23 of the report provide useful guidance for this work (ibid, paras. 22 and 23).

Cost recovery analysis

10. The cost recovery analysis workstream in paragraphs 25 to 30 catalogues cost recovery models across WFP and makes recommendations to support a corporate position. After a review of thirty-three (33) active special accounts with regards to their purpose, recovery mechanisms and balances, the analysis found that three mechanisms for cost recovery were utilized for special accounts: management cost recovery (costs of managers and the management support infrastructure); fee for service (fees for specific purposes) and uplift (upfront fees applied for goods and services). The analysis also included other cost recovery mechanisms and best practices from other United Nations agencies, where shared services centres had been established, and identified areas where corporate guidance is required. The report indicates that a Cost-Recovery Working Group (CRWG) has been formed under the leadership of the Corporate Finance Division to take forward further analysis, define options for the organization and develop guidelines and principles.
11. Upon enquiry, the Advisory Committee was informed that the CRWG is expected to present its outcomes by the end of 2021, with any relevant outcomes to be aligned to the preparation of the Management Plan 2022–2024 to be presented to the Executive Board at its second regular session. The Committee was informed that the CRWG's objective is to support the

development of corporate guidance on cost recovery within WFP, through analysis of existing cost recovery mechanisms, identification of activities currently funded from the indirect support cost line that could be funded from the direct support cost lines of the Country Portfolio Budgets, and the development of a clear plan before the end of 2021 on how the transition could be undertaken. The Committee was also informed that the CRWG would contribute to developing future cost recovery mechanisms, should WFP move towards a more direct service-oriented organization. **The Advisory Committee notes these developments in the work of the CRWG and looks forward to further updates.**

Country office programme support and administrative budget analysis

12. Country office programme support and administrative budget analysis workstream detailed in paragraphs 31 to 35 analyses country office budgets to define the optimum standard country office structure to be funded from PSA budget. The PSA allocation to country offices in the 2021 management plan represented 23 percent of the total PSA budget of USD 103.4 million, of which 56 percent (USD 56.6 million) was in the form of direct allocations and 44 percent (USD 45.3 million) was for centralized services (information technology, security and wellness costs) (para. 32). The report indicates that a proposed model, endorsed by the leadership group, would see the full allocation of PSA to country offices (USD 103.4 million in 2021) for more equitable distribution, in order to strengthen the standard country office's strategic capacity and enable WFP to better respond to the country context. This proposal would see no net change in the total PSA to country offices and would provide a more stable foundation for country offices to respond to country needs, with furthermore the intent that the model would ensure that the previously covered per capita costs would be funded by the appropriate source (ibid, paras. 34–35). Upon enquiry, the Advisory Committee was informed that this new model will better align correct funding source to correct activities, with per capita charges for country offices no longer funded by PSA support.
13. Upon enquiry, the Advisory Committee was provided with information regarding the overall Phase I workstreams impact and timelines (see table below) which have as yet to be completed with the modelling of the 2021 Management Plan submissions (see para. 7 above). The Committee was informed that, following the completion of Phase I, a concise list of recommendations will be developed and that the changes to be introduced through BUSBE would identify baseline activities for the organization, and identify and utilise the correct funding source to provide predictable and consistent funding for activities across headquarters divisions and regional bureaux that take into account the high level of earmarked funding. The Committee was further informed that although phase II of the BUSBE is still being defined, with timelines and activities yet to be agreed, the benefits are expected to be delivered in 2022. Upon enquiry, the Advisory Committee was provided with the table below showing the impact and timelines of the Phase I workstreams.

Phase I Workstreams Impact and Timelines

Workstream	HQ/RBx impact
Technical budgeting	No impact on 2021 Management Plan, will see changes to the 2022 Management Plan exercise. Will see a greater alignment of resources to activities for the 2022 Management Plan for HQ and RBx.
Budget governance	Workstream handed over to Resource Management Department. Improved budget governance model anticipated to be delivered in 2021. Will see greater management of resources across the organisation, supporting efficient alignment of resources to priorities and activities
Cost recovery	Workstream handed to Resource Management Department. Cost recovery working group has been established and is anticipated to develop a corporate position on cost recovery by the end of 2021.
Country office budget analysis	Workstream handed to Operations Management Support Unit for implementation. Revised PSA allocation will see a more equitable distribution of PSA to COs to support a standard CO. It is anticipated this new allocation will be seen in the 2022 Management Plan.

Common services

14. Upon enquiry, the Advisory Committee was provided with information regarding the progress of the work of the Business Innovations Group, and the contribution of WFP to the inter-agency common business initiatives, including developments within WFP on the Business Operations Strategy (BOS), Common Back Office (CBO), Common premises and Mutual recognition. The Committee was informed that, thanks to proactive field responses and engagement with the United Nations Development Coordination Office (UNDCO), WFP is close to attaining the Secretary-General's goal of achieving 50 percent common premises by the end of 2021. With 447 total premises in scope, 207 are shared with other UN Agencies as of January 2021, representing 46.31 percent common premises out of the WFP office premises in scope. The Committee was also informed that, in November 2020, WFP revised the baseline for the calculation of the percentage of common premises to be aligned with the DCO common premises roll-out plan and the UNDCO/Task Team on Common Premises (TTCP) baseline for premises database.
15. In terms of efficiencies achieved in WFP activities by implementing inter-agency common business initiatives, the Committee was informed that WFP's Management Plan has approved funding to be utilized cross-functionally to support the overall optimization and simplification of services to prepare WFP for participation in CBO and GSSC initiatives. The Committee was informed that each category of services is undergoing business analysis, process mapping and costing assessment to define services and processes that could be simplified and optimized for greater efficiency. A technical group is working with other UN agencies to coordinate technical and operational aspects of the CBO and GSSC and to identify a methodology for calculating and reporting on efficiency and productivity gains. The 2020 efficiency gains will be reported to the WFP Executive Board at its annual session in June 2021. **The Advisory Committee recalls that it had asked for an update regarding common services, cost sharing and recovery arrangements. The Committee welcomes that WFP is within reach of the 50 percent common premises goal. The Committee further welcomes the progress made and looks forward to further updates regarding the other inter-agency initiatives, including information on the efficiency gains achieved.**

Phase II workstreams

16. The report indicates that phase II will see an improvement in quality and consistency across divisional and regional bureaux budgets by implementing the refined CRF and mainstreaming of baseline, other services, and direct provision concepts. The report also indicates that the new budget model will allow for the optimum allocation of funding based on the nature of activities performed by headquarters divisions and regional bureaux (ibid, paras. 36–37).
17. The expected outcomes from phase II and the proposed timelines for the 2022 Management Plan are indicated in the report (ibid, paras. 38–40). The main objectives of the review committee will be to ensure that financial resources are allocated in a manner consistent with WFP strategic and corporate priorities in accordance with policies and procedures; that they are based on transparent criteria; and that the focus is on cross-functional activities to move WFP away from fragmented budget requests. The new budgeting model will form the basis for the 2022 exercise, informing budget requests for the 2022 Management Plan. The 2022 Management Plan will be submitted to the Executive Board for approval at its 2021 second regular session in November 2021 (ibid, paras. 41–43).
18. Upon enquiry, the Advisory Committee was informed that the new budgeting model would be introduced to the remaining 25 divisions and regional bureaux from March 2021, and that all divisions and regional bureaux would be introduced to the model and concepts through guidance and training. The Committee was also informed that, through identifying baseline activities, the correct funding source could be identified and utilized to provide predictable and consistent funding for activities across headquarters divisions and regional bureaux.

III. Update on operational requirements and funding forecast for 2021 (WFP/EB.1/2021/5-B/1)

19. The report indicates that the WFP Management Plan (2021–2023), which was approved by the Board at its 2020 second regular session, presented WFP's planned programme of work and the programme support and administrative (PSA) budget required to implement operations in 2021. In view of the unprecedented uncertainty caused by the COVID-19 pandemic, the WFP management prepared supplementary information on an exceptional basis to provide the latest 2021 operational and funding forecast data arising from the implications of the pandemic (WFP/EB.1/2021/5-B/1, paras. 1–2). Upon enquiry, the Advisory Committee was informed that WFP committed to a substantial reduction in travel spend in 2021, as noted in paragraph 163 of the document, but this was not reflected in the tables.

Operational requirements

20. The report indicates that the Food and Agriculture Organization of the United Nations estimates that the number of chronically undernourished people will increase by up to 132 million people from the current estimate of 690 million. WFP estimates that the number of acutely food insecure people doubled to 270 million at the end of 2020, from 135 million at the end of 2019. Since March 2020, WFP has expanded its provision of common services to the humanitarian system in order to reach more beneficiaries. WFP has maintained an objective of meeting the needs of 138 million beneficiaries, given the increased needs and worsening food security globally. Funding gaps and operational constraints present limiting factors (ibid, paras. 3–5). Upon enquiry, the Advisory Committee was informed that the World Bank estimates that an additional 150 million people are likely to fall into extreme poverty in 2020/21, due to three main factors: conflict; climate change; and economic downturns and inequality; with COVID-19 exacerbating an already bad situation.

21. The published WFP Management Plan for 2020 included an overall requirement of USD 10.6 billion to reach an estimated 87.6 million beneficiaries while the current 2020 needs-based plan would require USD 13.6 billion to reach an estimated 125 million beneficiaries. As at June 2020, the forecast operational requirement for 2021 of USD 12.3 billion planned to reach an estimated 101 million beneficiaries during the year, with a contribution forecast of USD 7.4 billion and a projected funding gap of 40 percent for 2021. At the end of September 2020, actual beneficiaries reached numbered 99 million. As at mid-January 2021, the needs-based plan forecasted an increase of 9 percent over the figures in the published management plan, with a requirement of USD 13.5 billion to reach an estimated 109 million beneficiaries (ibid, paras. 6–8).
22. The report provides an update to the following tables of the Management Plan (2021–2023): Operational requirements by focus area, 2020 and 2021 and Beneficiaries by regional bureau, 2020–2021 (ibid, Tables III.1 and III.2). Upon enquiry, the Advisory Committee was informed that the main factors regarding the increase in chronically undernourished acutely food insecure people are conflict, climate change and economic downturns and inequality. Furthermore, the COVID-19 pandemic exacerbated an already bad situation, contributing to rising unemployment and under-employment, particularly in the formal and service sectors of countries large and small. The Committee was also informed that the latest 2021 global funding forecast stands only at USD 7.8 billion and that the figure is not likely to reduce; but rather, may be adjusted upwards during the course of the year.
23. As regards the needs-based plan, upon enquiry the Advisory Committee was provided with the monthly expenditures for 2020 in the table below. **The Committee notes the significant increase in expenditures in the month of December and is of the view that the Executive Board should be informed as to the reasons for this increase at the time of its consideration of the present report.**

2020 Provisional Expenditures* (USD millions)

January	February	March	April	May	June	July	August	September	October	November	December	Total
468.60	563.65	689.54	555.15	533.09	555.16	645.32	502.99	683.70	643.79	569.62	1 004.23	7 414.84

* Reflects 2020 provisional expenditures still subject to change until the final closure in mid-February.

24. With regards to the beneficiaries by regional bureau, 2020–2021, table III.2 indicates the six regional bureaux and that the 2021 figures reflect the shift of the Armenia, Kyrgyzstan, Tajikistan country offices from the Middle East, North Africa, Eastern Europe and Central Asia bureau (RBC) to the Asia and the Pacific bureau (RBB) and the shift of the Sudan country office from RBC to the East Africa bureau (RBN). Upon enquiry, the Advisory Committee was informed that the decentralisation and the shift of Armenia, Kyrgyzstan, Tajikistan country offices is with the purpose of decreasing the span of control of RBC from 17 to 14 country offices and allow RBC to dedicate more resources and time to countries with a high frequency of activities. The Committee was also informed that the capacity of RBB will be increased to take into account the increased demand. The Committee was further informed, inter alia, that the shift of Sudan is in consideration of the fact that, except for Sudan, all Intergovernmental Authority on Development (IGAD) members currently fall under RBN and that Sudan hosts key corridors (port and routes) for WFP operations in East Africa. The shift will also result overall in a more balanced span of control by further reducing RBC's span of control to 13 and increasing RBN's span of control from 8 to 9 countries in its portfolio. **The Advisory Committee notes that the shift in countries under the regional bureaux may have resource implications for the regional bureaux and beneficiaries, and trusts that this information will be included in future WFP reports.**

Forecast contributions and the PSA equalization account

25. The contribution income forecast for 2020 of USD 7.7 billion is expected to reach a level of USD 8.46 billion. Based on a preliminary financial closure figures in mid-January 2021, the actual figure is expected to rise to a historic record level of USD 8.46 billion, with a projected balance of USD 250 million of the programme support and administrative equalization account (PSAEA) as of 31 December 2020. For 2021, the latest global funding forecast of USD 7.8 billion reflects an increase, compared to the USD 7.4 billion indicated in the approved Management Plan (2021–2023), with a current forecast of projected indirect support cost revenue at USD 469.2 million, compared to USD 443.5 million in the approved PSA budget for 2021; thus, reaffirming that WFP’s PSA budget is “within its means” (ibid, paras. 11–12).
26. The report indicates that 2021 projected charges against the PSAEA are unchanged and the projected PSAEA balance on 31 December 2021 is estimated to be at USD 243.5 million (ibid, Table IV.13, paras 13–14). The report also indicates that, based on current forecast operational requirements of USD 13.5 billion and contribution income of USD 7.8 billion, the estimated funding gap is 42 percent. Efforts are under way to broaden the funding base, in order to better meet the operational requirements for 2021 (ibid, paras. 15–16).

Fundraising

27. Upon enquiry, the Advisory Committee was provided with the updated table below indicating the needs and projected funding from 2015 to 2021. **The Committee notes the revised Management Plan needs, the funding forecast and the resulting funding gap for 2021 projected as of January 2021.**

Needs and Projected Funding (USD millions)

	2015	2016	2017	2018	2019	2020	2021*	2021**
Management Plan Needs, including indirect support costs	7 967	8 581	9 007	9 011	9 796	10 566	12 344	13 489
Management Plan Funding forecast	4 400	4 900	5 200	5 700	6 800	7 450	7 400	7 800
Funding gap	3 567	3 681	3 807	3 311	2 996	3 116	4 944	5 689

* 2021 Approved Management Plan and funding forecast.

** 2021 projected operational requirements and funding forecasts as of January 2021.

28. Upon enquiry, the Committee was informed that contributions from International Financial Institutions (IFIs) funded by governments have increased from USD 22.7 million in 2019 to USD 292 million by the end of 2020, and that in 2021, a further 331 million is already confirmed or under contract. The Committee was informed that this reflects the acceleration of a concerted effort by WFP to align with national financing priorities through central ministries. Furthermore, funding from the private sector increased from USD 101 million in 2019 to USD 161 million in 2020, and is expected to continue to increase. The Committee was also informed that WFP is intensifying coordination with United Nations Country Team (UNCT) partners to support and sustain national priorities due to the impact of COVID-19 on national budgets. WFP is also working to widen the engagement with a larger and more diverse base of funding partners and will continue to emphasize the effective and efficient use of donor funding.

29. Upon enquiry, the Committee was further provided with information regarding the digital fundraising engagement during the pandemic and beyond and the use of digital tools in narrowing the envisaged funding gap. The Committee was informed that, in 2020, the first year of implementation of WFP's new Private Sector Partnership and Fundraising Strategy, WFP's individual giving, including the Share the Meal App made an important contribution to narrowing the funding gap. WFP's focus on digital engagement enabled it to scale up its fundraising activity. The Committee was informed that, by the second quarter of 2020, lower digital media costs and greater time spent on line by consumers contributed to higher returns for WFP's digital advertising. In 2020, the digital individual giving programme contributed USD 34.7 million compared to 34.7 million in 2019 and that Friends' organizations contributed USD 12.6 million through individual giving, compared to USD 8.1 million in 2019. The Committee was also informed that as part of the digital innovation strategy, the Share the Meal App received an award for "making a difference". **The Advisory Committee notes the innovative outreach and digital methods employed by WFP in its fundraising efforts and encourages further such efforts.**

Cash Based and Food Transfers

30. Upon enquiry, the Advisory Committee was provided with updated information in the table below regarding the cash versus food transfer value from 2016 to 2019 and Cash Based Transfer (CBTs) distributed by recipient country. **The Advisory Committee notes that, compared to the 2016–2019 period, in 2020 noticeable changes in the reliance on CBTs have occurred in a number of countries and sees merit in analysing the causes and factors for these changes.**

CASH VS. FOOD TRANSFER VALUES, 2016–2020 (USD millions)

Source: Data as of 29 Jan 2021

Cash vs Food transfer values distributed	2016	2017	2018	2019	2020	Remarks
Cash-based transfers distributed	882.3	1 446.10	1 760.50	2 134.00	2 098.30	
Food commodities distributed	2 051.10	2 197.50	2 132.60	2 346.00	USD 2.5 billion	Total mt. distributed: 4 300 000

CBTS DISTRIBUTED BY RECIPIENT COUNTRY

Recipient Country	2016	2017	2018	2019	2020
Turkey	55.4	340.8	463.3	487.3	135.2
Lebanon	215.9	244.9	276.5	284.7	287.2
Yemen	28.9	63.6	90.9	265.3	239.6
Jordan	145.5	148.6	161.3	171.0	166.7
Somalia	25.9	134.8	116.1	117.9	90.6
Bangladesh	9.9	9.1	33.6	61.3	104.8
Democratic Republic of Congo	16.4	18.7	46.4	53.8	45.8
Nigeria	4.7	37.2	47.5	52.8	67.1

CASH VS. FOOD TRANSFER VALUES, 2016–2020 (USD millions)*Source: Data as of 29 Jan 2021*

South Sudan	13.5	28.8	25.1	49.8	53.1
Sudan	36.1	23.6	27.0	47.9	71.6
Colombia	4.4	5.9	20.0	42.8	64.3
Zimbabwe	17.7	11.8	12.2	38.2	32.4
Uganda	5.9	14.6	23.9	36.1	49.1
Iraq	53.8	56.5	56.5	33.9	47.6
Mali	6.9	14.7	35.2	31.1	54.7
Palestinian Territories	17.6	22.6	26.7	30.3	42.8
Kenya	23.1	37.3	33.8	30.2	48.7
Malawi	11.8	23.7	18.8	28.1	22.4
Egypt	18.9	20.9	23.3	27.6	53.3
Syria	3.0	4.9	10.6	23.6	37.0
Others	166.8	183.3	211.7	220.4	384.2
Total	882.3	1 446.1	1 760.5	2 134.0	2 098.3

Note: All 2020 figures should be considered preliminary subject to finalisation of 2020 data.