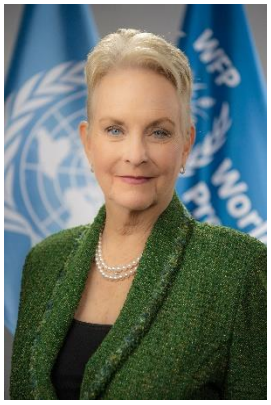
WFP
World Food Programme

SAVING LIVES
CHANGING LIVES

WFP Environmental Plan of Action

2030

December 2024



“WFP's mission to end hunger requires a healthy natural environment, one with clean air, fresh water, a nourishing ecosystem, and a stable climate. […] At WFP, we're working hard to improve the environmental sustainability of our operations, promoting the efficient use of natural resources, exploring ways to decarbonize our activities, and ensuring that we use water wisely and dispose of waste responsibly. But each one of us needs to step up and play our part.”

Cindy McCain
WFP EXECUTIVE DIRECTOR
On 2023 World Environment Day

"Climate change requires us to change the way we work. As the climate crisis grows in its intensity and impacts, the United Nations system must respond by setting an example and reducing our carbon emissions. Business as usual is a recipe for disaster. […] We must intensify [the] efforts to build a more sustainable and climate-resilient United Nations."

António Guterres
UN SECRETARY-GENERAL
In the 2024 Greening the Blue Annual Report

Vision for the environmental sustainability of WFP

WFP embraces the vision of the 2030 Agenda for a world freed from hunger by socially equitable and environmentally responsible sustainable development. To reduce the negative impact of its operations on the environment and the people who depend on it, WFP is committed to identifying and managing any harm to the environment, people and communities that its operations might cause; enhancing the environmental and social sustainability of its operations; increasing resource efficiency and minimizing its environmental footprint; strengthening the capacity of partners, incl uding governments; and aligning its operations with international standards and practice

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Executive Summary

Purpose

The *Environmental Plan of Action 2030 (EPACT)* describes WFP's commitments for the reduction of its environmental footprint by 2030 and describes how it plans to achieve this by mainstreaming environmental sustainability considerations in different functional areas.

The EPACT builds on the principles, standards and tools described in the WFP *Environmental Policy*, the *Environmental and Social Sustainability Framework* (ESSF) and the *Supply Chain Environmental Social and Governance* (ESG) Strategy. Its development was prompted by the adoption of the *Strategy for Sustainability Management in the UN System 2020-2030* at the UN system level in 2019 and 2021.[1]

Commitments

The commitments of the EPACT are structured at three levels:

- **IMPACTS** in the areas of greenhouse gas emissions, waste, water usage and pollution, air pollution, and biodiversity degradation;
- **ACTIONS** that need to be taken in different functional areas of the organization, in order to achieve the envisaged impacts;
- **ENABLERS** for the implementation of the actions.

Scope

The EPACT covers all operations and activities that fall under the direct control of WFP's management and all direct and indirect environmental impacts that stem from these operations and activities.

Implementation

The EPACT is implemented in the period 2024-2030 and will follow the logic of an Environmental Management System: plan, manage, monitor, and revise the issues. WFP will review and update all commitments across all areas in 2026. WFP can also revise the EPACT earlier, to meet the ever-evolving needs of WFP and as new scientific knowledge or new technologies become available.

[1] The *Strategy for Sustainability Management in the UN System 2020-2030* was endorsed by the UN System Chief Executives' Board (CEB) in two steps: *Phase I: Sustainability in the Area of Management* in 2019 and *Phase II: Towards Leadership in Environmental and Social Sustainability* in 2021.

Key commitments at impact level include, but are not limited to:

By 2030, reduce greenhouse gas emissions from WFP operations by 45 percent with respect to the 2010 baseline. This baseline and target refer to emissions stemming from sources in the UN common boundary.

By 2025, establish a baseline and methodology for the tracking of *all relevant* emission sources, as defined by the Greenhouse Gas Protocol,[2] including emission sources outside the UN common boundary,[3] and update the emission reduction target.

By 2025, create a corporate waste tracking system for food packaging, e-waste, and other major waste streams.

By 2030, eliminate open burning of WFP's waste in all locations where WFP works.

By 2030, eliminate all uncontrolled wastewater discharge from all WFP's premises.

By 2024, stop the procurement of air conditioning equipment with refrigerants banned by the Montreal Protocol or Kigali Amendment.

By 2030, replace all air conditioning equipment that functions with refrigerants banned by the Montreal Protocol or Kigali Amendment.

By 2030, reach net-zero biodiversity loss.

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[2] The Greenhouse Gas Protocol defines three scopes of emissions: scope 1 covers all *direct* emissions of the organization, such as fuel combustion, company vehicles, and fugitive emissions; scope 2 covers *indirect* emissions from consumption of purchased electricity, heat, or steam; scope 3 covers *indirect* emissions from activities upstream and downstream of the organization, including emissions from suppliers, transportation of goods, and the use of the organization's products.
[3] At the time of writing, the common boundary used by the UN for emission reporting covers all scope 1 and 2 sources (facilities operations and vehicle use) and one scope 3 source (employees' travel), but no other scope 3 emissions.

INTRODUCTION

WFP is on the frontline in the fight against hunger worldwide. On this frontline, we witness how environmental degradation, and the climate emergency are major multipliers of human suffering and hunger. A healthy environment is a pre-condition for healthy lives and productive food systems. Our fight against hunger must happen in respect of the environment.

The *2007 Strategy for a Climate-Neutral UN* prompted more proactive engagement on sustainability in the UN system,[4] with WFP among the front runners. Today, WFP is committed to the stronger UN ambitions laid out in the *Strategy for Sustainability Management in the UN System 2020-2030 – Phase I: Environmental Sustainability in the Area of Management* (hereafter: the "*UN Strategy for Environmental Sustainability in the Area of Management*").[5] WFP's *Environmental Plan of Action 2030* (hereafter: *"EPACT"*) translates the commitments of this UN-wide plan into commitments and targets tailored to WFP's circumstances. Its time horizon is 2030.

The overall aim of the EPACT is to reduce WFP's environmental impacts in terms of greenhouse gas emissions, waste generation, water usage and pollution, air pollution, and biodiversity degradation. To make sure the envisaged impacts can be achieved by 2030, the EPACT proposes concrete actions in different functional areas.

Steady implementation of the EPACT will strengthen WFP's operational efficiencies, reduce its environmental footprint, help enhance the resilience of food supply chains against the impacts of climate change, and contribute to the achievement of multiple Sustainable Development Goals.

[4] The *UN Climate Neutral Strategy* was endorsed in 2007 by the UN Environment Management Group (EMG/AM.07/06/Rev.2) and the UN Chief Executives Board (CEB/2007/2).
[5] The *Strategy for Sustainability Management in the UN System 2020-2030 – Phase I: Environmental Sustainability in the Area of Management* was endorsed by the UN System Chief Executives Board in 2019 (CEB/2019/1/Add.1).

List of acronyms

AC	Air Conditioning
APP	Analysis, Planning and Performance Division (*of WFP*)
CBT	Cash-Based Transfers
CEB	United Nations Chief Executives Board
CFO	Chief Financial Officer Division (*of WFP*)
DED/COO	Deputy Executive Director & Chief Operating Officer Department (*of WFP*)
EDGE	Excellence in Design for Greater Efficiencies
EEP	Energy Efficiency Programme (*of WFP*)
EMS	Environmental Management System
EPACT	Environmental Plan of Action 2030 (*of WFP*)
ESG	environmental, social, and governance
ESSF	Environmental and Social Sustainability Framework (*of WFP*)
GHG	greenhouse gases
HQ	headquarters
HRM	Human Resources Division (*of WFP*)
ICAO	International Civil Aviation Organization
INN	Innovation Division (*of WFP*)
IPCC	Intergovernmental Panel on Climate Change
IPSASB	International Public Sector Accounting Standards Board
ISO	International Standards Organization
IT	Information Technology
KPI	Key Performance Indicator
LEED	Leadership in Energy and Environmental Design
MSD	Management Services Division (*of WFP*)
mt	metric ton
NYC	New York Global Office (*of WFP*)
PI	Partnerships & Innovation Department (*of WFP*)
PPG	Programme Policy & Guidance Division (*of WFP*)
PSA	Programme Support and Administrative Budget
SCD	Supply Chain & Delivery Division (*of WFP*)
tCO_2e	metric ton of carbon dioxide equivalent
TEC	Technology Division (*of WFP*)
UNFCCC	United Nations Framework Convention on Climate Change
UNHAS	United Nations Humanitarian Air Service
US$	United States Dollars
WREC	Waste Management and Measuring, Reverse Logistics, Environmentally Sustainable Procurement and Transport, and Circular Economy Project

WFP in a snapshot

WFP is the world's largest humanitarian organization. It responds to emergencies and crises wherever and whenever needed. As a result, our footprint varies significantly from one year to the next as emergencies and conflicts come and go.

In 2010, the base year for the EPACT,[6] WFP assisted 109.2 million women, men and children in 75 countries with 4.6 million mt of food and US$ 4 million of cash and vouchers. Thirteen years later, in 2023, we reached 152 million people in 81 countries with 3.7 million mt of food and US$ 2.9 billion of cash-based transfers and commodity vouchers. This evolution is shown in Figure 1.

Over these 13 years, WFP grew from a US$ 3.8 billion organization with 14,662 employees to a US$ 10 billion organization with 24,139 employees.[7] During this time, WFP's greenhouse gas emissions from energy use and travel increased from 77,763 mt of CO_2e in 2010 to 118,460 mt in 2023. In relative terms, the emissions have been decreasing since 2015, from a peak of 1,150 mt of CO_2e per million beneficiaries to 779 mt of CO_2e per million beneficiaries in 2023 – as shown in Figure 2 and Annex I.

WFP is reputed for its deep-field presence. Over 87 percent of our 24,139 employees are based in the countries and territories where we provide assistance. We operate from a network of more than 1,500 buildings, often in remote locations without access to the electricity grid or waste management infrastructure. WFP owns a fleet of 4,185 light vehicles and 1,507 trucks to deliver food and non-food items in the field. As a result, 94 percent of our reported emissions are generated in the field.[8]

[6] The *Strategy for Sustainability Management in the UN System 2020-2030 – Phase I: Environmental Sustainability in the Area of Management* invokes the 2018 IPCC Special Report for the definition of a greenhouse gas emissions baseline and emissions reduction target. The IPCC report states that, in order to keep global warming within 1.5°C, global net anthropogenic CO_2e emissions should decline by 40-50 percent from 2010 levels by 2030. The UN, including WFP, has adopted 45 percent as target and 2010 as base year.
[7] The term "employees" comprises all contract types (professional staff, general service, junior professional officers, consultants, volunteers, fellows, interns, service contract holders) and with any contract duration.
[8] Here the term "field" refers to all country offices and regional bureaux; while "non-field" refers to HQ and liaison offices.

WFP's vision on environmental sustainability

WFP is conscious of its large footprint and the related potential for helping or harming the environment. We first described our commitment to environmental sustainability in a 1998 policy, which we updated in 2017 – both were endorsed by our Executive Board.[9]

WFP has always been a pioneer in the UN system in implementing innovative measures to increase its environmental sustainability – often inspired by inter-agency commitments (see Box 1). Since 2008, WFP has been tracking its greenhouse gas emissions, as agreed by all UN Chiefs in the *Strategy for a Climate-Neutral UN*. In 2010, we introduced a small but trailblazing carbon tax on passenger vehicles in our Global Vehicle Leasing Programme; the tax is used to fund decarbonization projects in WFP. From 2015 until 2023, WFP bought carbon credits from the UN Framework Convention on Climate Change (UNFCCC) to offset the unavoidable emissions.[10] In 2016 and 2017, we started tracking, respectively, the amount of waste produced in WFP premises and the volume of freshwater consumed in our premises. [11] In 2019, we banned the use of single-use plastics in HQ. In 2021, we adopted an *Environmental and Social Sustainability Framework* (ESSF) that describes standards and procedures to manage environmental risks in programmes and support functions.[12] In 2022, we started estimating the greenhouse gas emissions stemming from our procurement and supply chain, which are scope-3 emission categories that fall outside the current UN common boundary.[13] In 2023, we identified priority actions to increase the environmental, social and governance aspects of our supply chain. We also created an internal carbon tax on commercial air travel, which feeds into a newly established WFP Decarbonization Fund.

Looking forward, longer-term concrete targets and a plan to achieve them are now required to align WFP's environmental sustainability goals with international goals recommended by the Intergovernmental Panel on Climate Change (IPCC) and the *UN Strategy for Environmental Sustainability Management in the Area of Management*. The EPACT is this plan.

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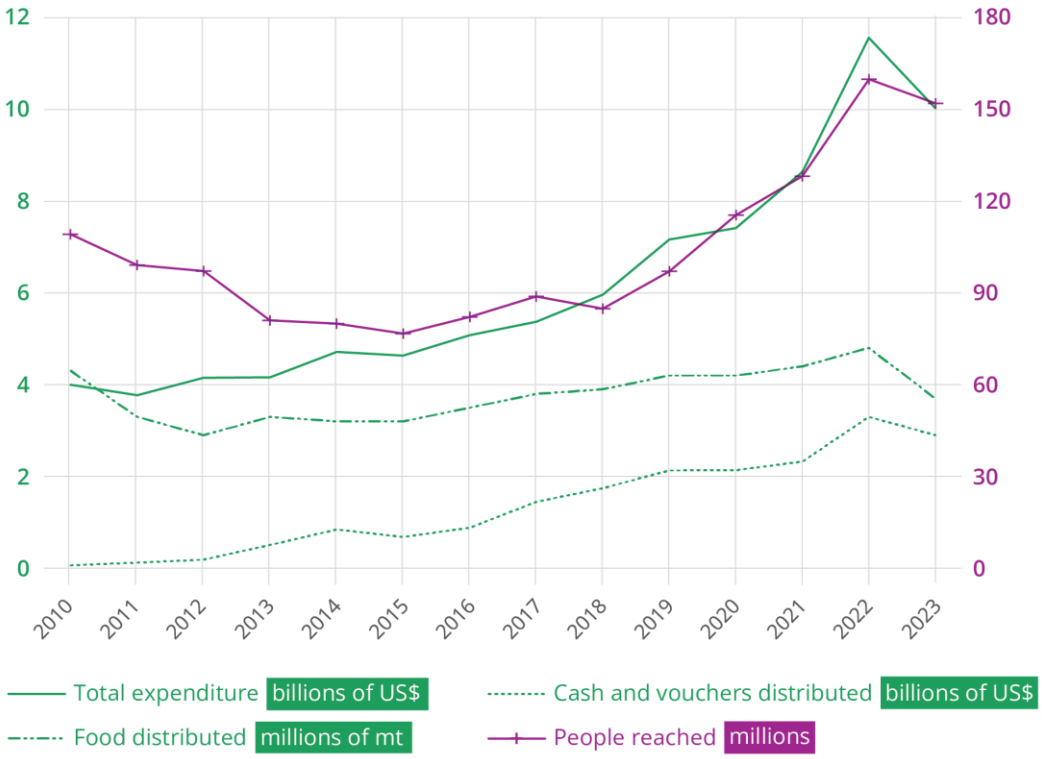
[9] The current *WFP Environmental Policy* was adopted by the WFP Executive Board in 2017.
[10] The cost of offsetting depends on the cost of 1 mt of CO_2e on the international market in any given moment. In 2023, WFP spent around US$ 200,000 to offset all emissions reported that year.
[11] The term "premises" comprises all offices, accommodation, warehouses, and vehicle workshops managed by WFP.
[12] The *WFP Environmental and Social Sustainability Framework* came into force in 2021.
[13] The Greenhouse Gas Protocol defines three scopes for greenhouse gas emission reporting: scope 1 covers all *direct* emissions within a corporate boundary, including fuel combustion, company vehicles, and fugitive emissions; scope 2 covers *indirect* emissions from consumption of purchased electricity, heat, cooling, or steam; scope 3 covers *indirect* emissions from activities upstream and downstream of the organization, including emissions from suppliers, transportation of goods, and the use of the organization's products. At the time of writing, the UN, including WFP, only reports on emissions from scope 1 and 2 (facilities operations and vehicle use) and one scope 3 source (employees' air travel), but no other scope 3 emissions.

BOX 1:
Environmental sustainability milestones reached by the UN and WFP 2007-2023.

UN		WFP
UN System Chiefs adopt *Strategy for a Climate-Neutral UN* and common boundary for reporting	2007	HQ/Rome and UNHRD/Brindisi start procuring 100% certified renewable electricity
	2008	WFP calculates the GHG footprint of HQ
UN agencies report first ever GHG footprint for the UN system	2009	WFP calculates the GHG footprint of its offices in 93 countries, following the UN common boundary
	2010	WFP creates internal carbon tax on light vehicles
	2011	
	2012	WFP develops *GHG Emission Reduction Strategy*, launches internal Energy Efficiency Programme
UN System Chiefs commit to implementing Environmental Management Systems (EMS)	2013	
	2014	WFP reports almost 10% GHG savings in period 2008-2013
UN System Chiefs commit to becoming climate neutral by 2020	2015	WFP starts offsetting all reported emissions WFP pilots EMS in Kenya country office
	2016	WFP starts tracking waste, HQ obtains LEED Platinum and Gold, Executive Board goes paperless
	2017	WFP adopts a new *Environmental Policy* WFP starts tracking water usage in premises
	2018	
UN Chiefs endorse *Strategy for Sustainability Management in UN System 2020-2030 – Phase I*	2019	WFP adopts *Local and Regional Food Procurement Policy*; WFP bans single-use plastics in HQ
	2020	WFP installs electric vehicle charging points in HQ
UN Chiefs endorse *Strategy for Sustainability Management in UN System 2020-2030 – Phase II*	2021	WFP adopts *Environmental & Social Sustainability Framework* (ESSF)
	2022	WFP starts estimating scope-3 emissions from procurement and supply chain
UN System develops and pilots a sustainability reporting framework	2023	WFP creates internal *Decarbonization Fund*, adopts carbon tax on commercial air travel

FIGURE 1:
Evolution of WFP's total expenditure, food and cash distributions, and people reached (*top*), and CO_2e emissions (*bottom*), as reported in 2010-2023.



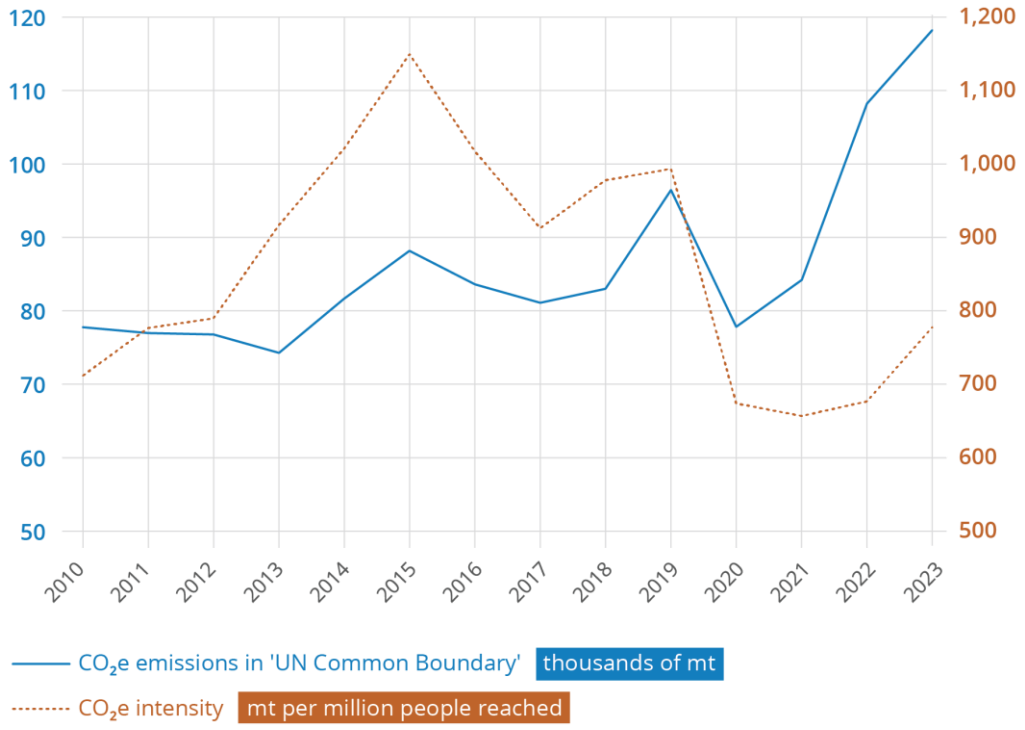
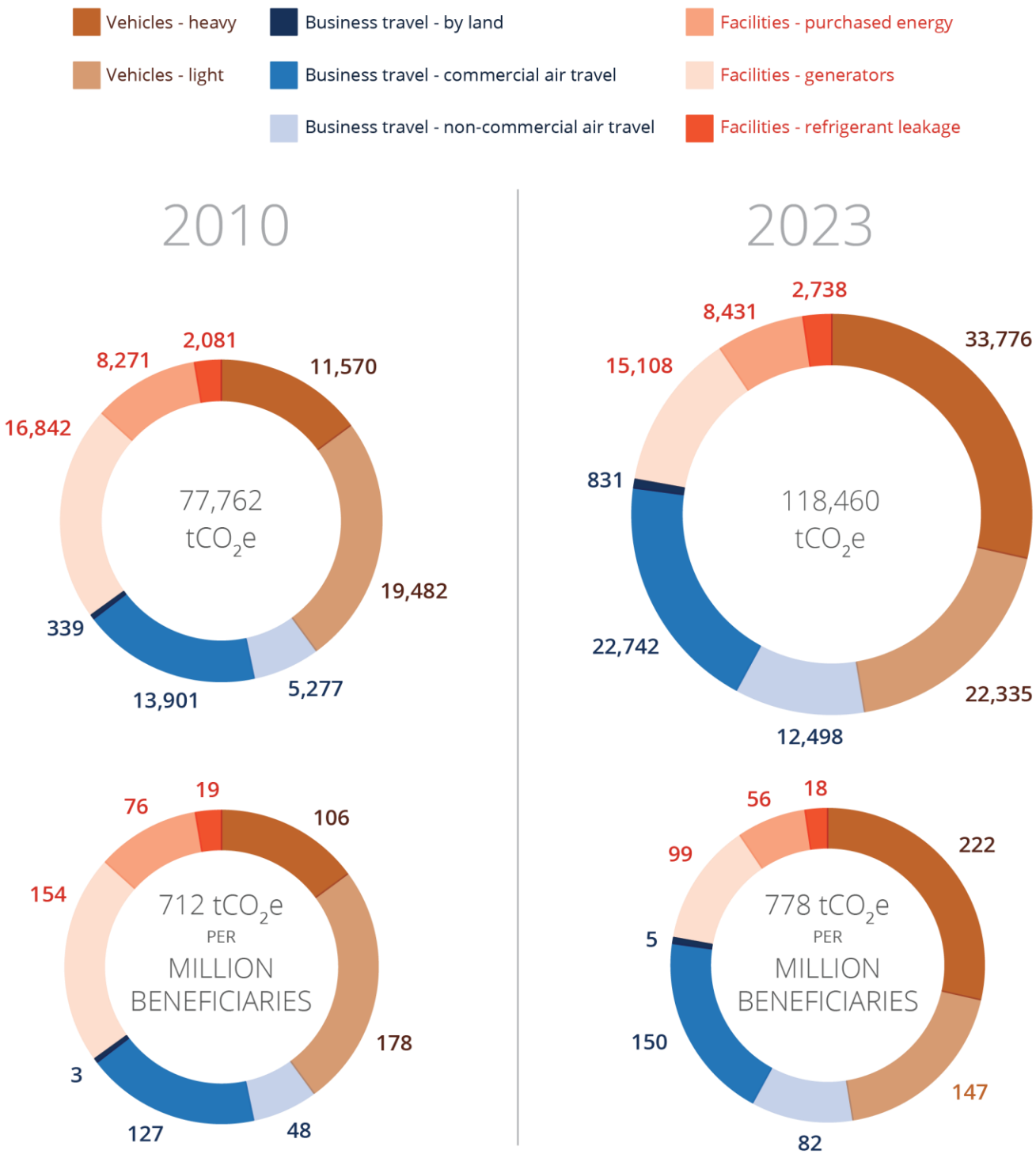


FIGURE 2:
WFP's CO_2e emissions in absolute terms (*top row*) and relative terms (*bottom row*), in 2010 and 2023.



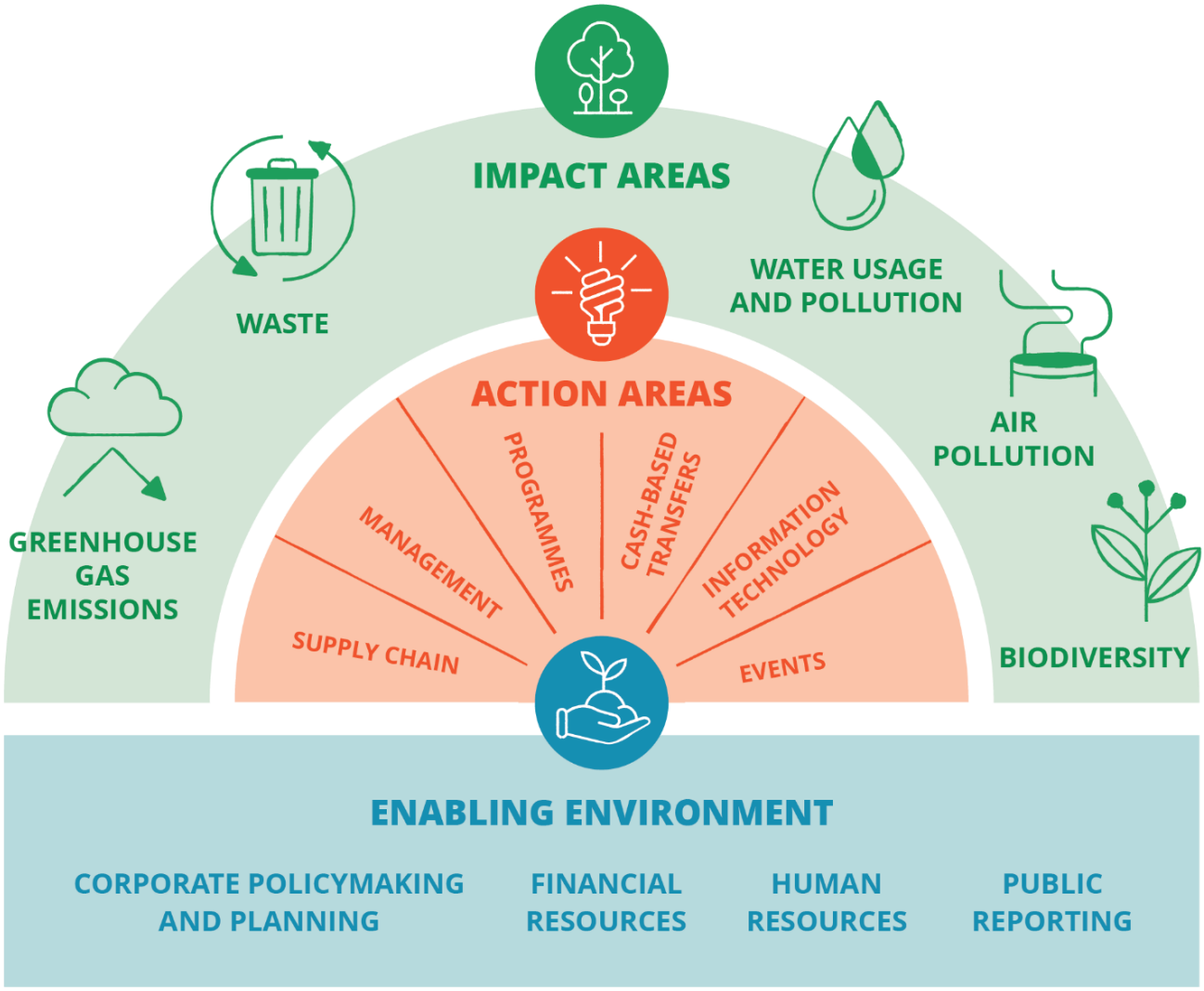
Note: The above graphs only show emissions from activities in the UN common boundary. See section *Structure and scope of the EPACT* for further information.

Structure and scope of the EPACT

Structure

The EPACT puts forward targets for the reduction of environmental **IMPACTS** from WFP operations and activities in five impact areas. To achieve the targets in these five impact areas by 2030, WFP commits to a series of **ACTIONS** in all relevant functional areas of the organization. They will be facilitated by a series of additional actions aimed to create an **ENABLING ENVIRONMENT** in the organization.

FIGURE 3. Structure of commitments in WFP's Environmental Plan of Action.



The commitments are structured as follows in this document:

IMPACTS
Targets for the reduction of environmental impacts in terms of reduced greenhouse gas emissions, waste, water usage and pollution, air pollution, and biodiversity degradation. The achievement of these targets will be the collective responsibility of all managers and employees of WFP. It is not possible to assign responsibilities unequivocally. Success will depend on the combined implementation of the actions in different functional areas, as well as collaboration with partners.

ACTIONS
Commitments for the mainstreaming of environmental sustainability considerations in different functional areas (supply chain, management services, programmes, cash-based transfers, information technology, and events) to achieve the envisaged impacts by 2030. As the actions relate to specific functional areas, the responsibility for their realization can be assigned to specific divisions.

ENABLING ENVIRONMENT
Commitments for the strengthening of WFP's sustainability governance in terms of internal policy making and planning, financial and human resources, and public reporting. As these enabling actions relate to specific functional areas, the responsibility for their realization can be assigned to specific divisions.

This structure is based – to the extent possible – on the structure of the *UN Strategy for Environmental Sustainability in the Area of Management.*[14]

Scope

The EPACT covers all operations and activities that fall under the direct control of WFP's management and all direct and indirect environmental impacts that stem from these operations and activities.

The EPACT includes commitments for the reduction of WFP's greenhouse gas emissions. Currently, WFP tracks and reports on emissions from sources in the UN common boundary, as defined in the 2007 *Strategy for a Climate-Neutral UN*.[15] At the time of writing, this UN common boundary comprises: facilities operations (including energy consumption and refrigerant leakage); staff travel (air and surface); WFP-owned or leased light vehicles and trucks. Using the terminology defined in the Greenhouse Gas Protocol,[16] these categories correspond with WFP's scope 1 and scope 2 activities and one scope 3 activity (staff travel). The EPACT includes the commitment to expand greenhouse gas tracking and reporting to cover all relevant emissions sources in all three scopes in alignment with the Greenhouse Gas Protocol.[17]

[14] *Strategy for Sustainability Management in the UN System 2020-2030 – Phase I: Environmental Sustainability in the Area of Management* (CEB/2019/1/Add.1)
[15] *Strategy for a Climate-Neutral UN*, endorsed by the UN System Chief Executives' Board (CEB) in 2007
[16] *GHG Protocol Standards*
[17] See Box 3 and Action 1.1.

COMMITMENTS OF THE EPACT

Impact Areas

Impact Area 1 - Greenhouse gases

Impact 1.1: WFP reduces the absolute greenhouse gas emissions from sources in the UN common boundary by 45 percent from 2010 levels, by 2030.

Current status:

Since 2009, WFP has been tracking the greenhouse gas emissions stemming from the activities that fall within the UN common boundary (for a definition of this boundary, see section *Structure and scope of the EPACT*). In 2010, the baseline year used for the EPACT,[18] WFP reported 77,763 mt of CO_2e, while in 2023, reported emissions reached 118,460 mt of CO_2e.

As per commitments of the *UN Strategy for Environmental Sustainability in the Area of Management,* UN entities are expected to reduce the emissions stemming from the UN common boundary by 45 percent by 2030, with respect to the 2010 baseline.[19]

It is noteworthy that the current definition of the UN common boundary does not cover all emission sources defined by the Greenhouse Gas Protocol. Notably, many emission sources in scope 3 are missing. WFP has started estimating emissions from certain scope 3 categories outside the UN common boundary. Once we have established a robust methodology and baseline for all relevant scope 3 categories, we can define an emissions reduction target that covers all three scopes.

Actions that will contribute to the envisaged impact:

WFP is taking action in all business areas that fall within the UN common boundary. A break-down of the expected reductions per area is detailed in Annex I. In addition, WFP will also take action to establish a baseline and methodology for the scope 3 emissions, as described in action 1.1.

Box 2: Note on absolute and relative emission reduction

The objective of reducing WFP's environmental footprint is made difficult by the upward trend in need for WFP's support. Climate change and conflict are increasing the number of hungry and undernourished people throughout the world. Between 2010 and 2023, the number of people assisted by WFP increased from 109 million to 152 million.

While WFP's absolute greenhouse gas emissions have increased 50 percent over the past 13 years, when expressed in comparison with the number of people served by WFP, they have not. In 2010, WFP reported 712 mt of CO_2e emissions per million beneficiaries. The relative emissions peaked in 2015 at 1,150 mt of CO_2e per million beneficiaries and have been steadily decreasing since then. In 2021, the relative emissions dropped to 8 percent below the 2010 baseline.

While success in achieving the absolute reduction goal is not entirely in our hands, it looks feasible for WFP to reduce its relative emissions (relative to the number of beneficiaries) by 45 percent by 2030.

For detailed data, see Figures 1 and 2 above, and Annex I.

[18] In line with the 2018 IPCC Special Report, WFP has chosen 2010 as base year. WFP has reliable data on greenhouse gas emissions for the year 2010.
[19] See footnotes 5 and 6.

Impact Area 2 - Waste

Impact 2.1: WFP tracks all major waste streams by 2025 and has waste management systems for all major waste streams in all premises by 2030.

Current status:

In 2016, WFP started collecting data on the production and management of waste in its premises (i.e., offices and warehouses). The data collection is still partial: in 2024, WFP was able to collect data from WFP premises in 54 percent of the countries where WFP has a presence. Also, the data collection system only captures waste that comes out of WFP premises. It does not capture, for instance, the thousands of mt of food packaging that WFP hands over to cooperating partners and that become waste after they leave WFP premises.

Actions that will contribute to the envisaged impact:

WFP will develop a waste tracking system for all major waste streams, including primary and secondary food packaging, from procurement to distribution in the field, as described in actions 1.6, 2.2 and 5.1. In parallel, WFP will develop waste management systems, also described in action 2.2.

Impact Area 3 - Water and wastewater

Impact 3.1: No wastewater is discharged in an uncontrolled manner from any WFP premise, by 2030.

Current status:

In 2017, WFP started collecting data on the usage of water and discharge of wastewater in its premises. The data collection is still partial: in 2024, only 31 percent of premises were able to report data on wastewater. According to this partial data, 18 percent of wastewater is discharged in an uncontrolled manner.

Actions that will contribute to the envisaged impact:

This impact will be achieved through the implementation of actions 2.1, 2.4, and 3.1.

Impact Area 4 - Air pollution

Impact 4.1: WFP minimizes the particulate, sulphur oxide, nitrogen oxide, and other non-greenhouse- gas emissions from burning fossil fuels in generators and vehicles.

Current status:

Other than the emissions tracked in the inventory of GHG emissions (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3), there is no measurement of air pollution (particulate, S_xO_x, N_xO_x, etc.) caused by WFP's facilities and operations. WFP can nevertheless reduce air pollution through a number of actions.

Actions that will contribute to the envisaged impact:

First, electrical equipment of facilities needs to be made more energy efficient and facilities need to switch to renewable energy, as described in actions 2.1 and 2.5. Second, WFP can further optimize its fleet composition (light and heavy fleet) and reduce fuel consumption, as described in actions 1.2, 1.3, and 2.8.

Impact 4.2: WFP immediately stops procuring AC devices with ozone-depleting refrigerants or refrigerants with high global warming potential and replaces all these devices by 2030.

Current status:

In 2023, 22 percent of the AC devices used by WFP still contained ozone-depleting refrigerants, while 32 percent of the devices contained an unknown refrigerant. In 2023, some WFP offices still procured new devices with ozone-depleting refrigerants such as R-22.

Actions that will contribute to the envisaged impact:

WFP phases out devices with ozone-depleting refrigerants and refrigerants with high global warming potential, and establishes green specifications for these goods to ensure all WFP offices follow them, as described in action 2.6.

Impact Area 5 - Biodiversity

Impact 5.1: WFP reaches net-zero biodiversity loss by 2030.

Current status:

WFP can unintentionally harm biodiversity in areas where it operates, whether through the construction and operation of facilities, the deployment of emergency operations, or the implementation of programme activities. WFP already has procedures in place in each of these areas of work to identify and manage the risk of inadvertent harm to biodiversity. Further uptake and adequate application of these procedures are necessary. WFP currently does not have tools to assess biodiversity loss caused by its supply chain.

Actions that will contribute to the envisaged impact:

WFP needs to make sure that 100 percent of operation sites and construction sites are screened using WFP's Environmental and Social Risk Screening Tool, including for biodiversity impacts, as described in actions 2.1 and 3.1.

Box 3: update of the commitments in 2026, based on enhanced measurement systems

WFP has defined measurable targets for the five impact areas. However, at present, the measurement systems and methodologies for the five areas are not equally robust and they will be enhanced in 2024-2026. Consequently, the impact level targets of the EPACT will be revised and strengthened in 2026.

	 GREENHOUSE GAS EMISSIONS	 WASTE	 WATER USAGE AND POLLUTION	 AIR POLLUTION	 BIODIVERSITY DEGRADATION
commitment in 2024 EPACT	-45% emissions from UN common boundary by 2030, based on current reporting	eliminate open burning by 2030	eliminate uncontrolled discharge of wastewater by 2030	phase out all AC devices with banned refrigerants by 2030	reach net-zero biodiversity loss by 2030
measurement system	in place but methodology to be updated to cover all relevant scope 3 emissions	in place but tracking system needed covering all major waste streams and data collection to be improved	in place but data collection to be improved	in place but data collection to be improved	no measurement system in place yet
update in 2026	update baseline and target, covering *all relevant* emission sources from all scopes	additional target for waste separation and recycling additional target for hazardous waste processing additional target for reduction of waste per beneficiary	additional target on reduction of freshwater consumption		ensure target is tracked with new measurement system

Action Areas

Action Area 1 - Supply chain

Action 1.1: Establish a methodology, baseline, and target for WFP's scope 3 emissions.

Current status:

The United Nations' reporting on greenhouse gas emissions, and that of WFP, is currently limited to emissions from the UN common boundary, which was agreed in 2007. This boundary is no longer in line with international best practice.

WFP is building and piloting a tracking and reporting system for all relevant scope 3 emissions not yet included in the UN common boundary. The goal is to enhance WFP's greenhouse gas tracking and reporting, in full respect of the methodology outlined by the GHG Protocol framework.

Once the comprehensive methodology and baseline are fully established, they will inform how the different actions of action area 1 are prioritized and rolled out.

Next milestones		**Responsibility**
end 2024	Preliminary scope 3 calculation for key areas is ready; to be refined and improved annually.	SCD, PPG, INN
end 2024	Priority areas for greenhouse gas emission reduction are identified in WFP's supply chain.	SCD
end 2025	Reduction targets for WFP supply chain operations are developed.	SCD
end 2030	SCD units are supported to leverage scope 3 analysis to determine which locations, suppliers, products, etc., to prioritize in initiatives.	SCD

Action 1.2: Improve cross-functional planning in the WFP supply chain to reduce greenhouse gas emissions.

Current Status:

WFP makes extensive use of advanced analytics and optimization, in order to maximize efficiency of the end-to-end supply chain plans covering procurement, shipping, logistics and distribution. Multiple digital tools are being used and rolled out, such as Optimus, the Supply Chain Optimization Upstream Tool (SCOUT), and Prisma. These tools support evidence-based supply chain planning decisions on different parts of the planning processes and help optimize plans under different objectives and constraints (for instance minimizing costs, while buying more from local and regional suppliers, and by keeping sufficient inventory to sustain changes in the demand). These tools could incorporate GHG emission factors as a secondary planning objective, for example choosing the best combination of supplier, shipping route and corridor that would also reduce overall GHG emissions.

As an example of efficiency gains, WFP Nigeria was able to reduce the number of transits via the use of Prisma, with both environmental and cost-efficiency benefits.

As these milestones relate to cross-functional enabling actions, some actions are dependent on the completion of others, but the aim is to complete all activities by 2030.

Next milestones		**Responsibility**
end 2027	Context-specific supply chain environmental strategies have been developed for all six regions in which WFP operates.	SCD
end 2027	Internal databases have been created to provide an end-to-end perspective on the overall supply chain tracking of GHG emissions.	SCD
end 2027	Analytical and data-driven approaches have been developed to evaluate GHG emissions of WFP operations identifying multifunctional key performance indicators and calculations.	SCD
end 2030	GHG emissions data, metrics, key performance indicators, and calculations have been incorporated into existing supply chain planning tools to enable end-to-end visibility.	SCD
end 2030	GHG emissions data, metrics, key performance indicators, and calculations have been incorporated into new supply chain planning tools (ie network design and routing optimization).	SCD

Action 1.3: Reduce emissions of landside transport via WFP's fleet of trucks and contracted partners.

Current status:

Between 2010 and 2023, the number of trucks directly managed by WFP grew from 436 to 1,507. These trucks serve to transport food and other goods in areas where local transport capacity is lacking. The absolute emissions from WFP's owned fleet of trucks grew from 11,570 tCO_2e in 2010 to 33,776 tCO_2e in 2023. However, in relative terms, the emissions diminished from 26.5 tCO_2e to 22.4 tCO_2e per truck. To reduce emissions, WFP trains employees on eco-driving and the proper maintenance of WFP-owned vehicles. Also, WFP's fleet management system is instrumental in helping fleet managers monitor vehicle usage and implement cost-efficiency measures. The majority of WFP's landside transportation takes place through contracted partners where the main environmental strategies will be focused on route optimization and capacity building of the partners. The emissions baseline from these contracted partners is currently being calculated.

Next milestones		**Responsibility**
end 2025	All contracts with external companies for the provision of truck drivers for WFP-owned trucks include a clause stipulating that the drivers must be trained on efficient driving.	SCD

end 2025	Awareness-raising materials are available to enable external partners to learn fuel efficient driving; training is made available to external partners in selected regions.	SCD
end 2025	Environmental considerations have been incorporated into the procurement of vehicles and spare parts.	SCD
end 2025	Landside transportation guidance has been updated to articulate potential environmental considerations for partner selection.	SCD
end 2025	Guidance is available to limit stock losses during transport	SCD
end 2026	High-priority countries are supported to properly dispose of hazardous and non-hazardous waste from truck fleet.	SCD
end 2030	Priority country offices are supported in optimizing logistics routes and reducing networks emissions (hubs and ports).	SCD

Action 1.4: Enhance the environmental sustainability of WFP Aviation operations.

Current status:

The WFP Aviation Service is continuously striving to find ways to measure, report and reduce carbon emissions, promote alternative fuels, increase operational efficiency, and optimize flight procedures (CO_2e and noise reduction).

In 2021, the WFP Aviation Service adopted the Environmental and Sustainability Programme, operationalizing its commitment to continuously reducing its environmental impact. As part of this Programme, the WFP Aviation Service has developed strategic environmental KPIs to automatically measure CO_2e emissions for WFP-chartered aircraft and has also integrated environmental clauses into all fuel and aircraft charter agreements.

Environmental parameters are now included in the procurement process, contracting, donor proposals and reports. Environmental awareness-raising campaigns have been launched for passengers and staff members. Furthermore, the ISO 14001 Environmental Management System certification has been enforced as a minimum requirement for contracted air carriers.

Next milestones		**Responsibility**
end 2024	A market analysis has been conducted on sustainable aviation fuel through fuel brokers and aviation fuel producers.	SCD
end 2024	Opportunities to reduce fuel burn and emissions are enforced upon contracted air carriers.	SCD
end 2024	A market analysis of solar/electric ground handling equipment has been carried out.	SCD

end 2024	Test phase has been conducted for paperless tickets for the United Nations Humanitarian Air Service (UNHAS).	SCD
end 2024	Cabin waste management action plan is enforced as a requirement for contracted air carriers.	SCD
end 2024	Anti-wildlife-trafficking procedure is enforced as a requirement for contracted air carriers.	SCD
end 2024	Basic environmental training is provided to all WFP Aviation Service staff	SCD
2026	Additional milestones will be included as required during the 2026 review of the EPACT.	SCD

Box 4: The inter-dependence of transport modes and the impact on WFP emissions

WFP delivers food where it needs to be delivered. Where roads or waterways are unusable, or ground conditions are too dangerous, WFP relies on air transport and air drops. Conversely, where the deployment of trucks, amphibious vehicles, or inland ships is possible, WFP can avoid air transport and air drops.

The cost savings and emissions savings resulting from avoided airlifts and airdrops are immense. Unfortunately, the choice of one transport mode versus the other is to a large extent determined by the road conditions and security on the ground. But in some cases, WFP can also avoid air transport by prepositioning food in difficult-to-reach areas before it becomes harder to get the food to the desired destination – for instance before the rainy season starts. This approach requires the forward-looking support of donors that are willing to pre-finance food purchase and transport before the food is needed. Pre-positioning food in South-Sudan in 2019 led to US$ 100 million of savings in fuel and 100,000 mt of savings in CO_2e emissions.

Action 1.5: Enhance the environmental sustainability of WFP shipping operations.

Current status:

At any given moment, WFP can have up to 20 vessels on the high seas, as 75 percent of all the food assistance WFP delivers crosses waters at some point on the way to people in need around the world. WFP also leverages its important partnerships with shipping companies in a bid to reduce its environmental footprint. Many of the global shipping lines WFP works with have acknowledged the importance of implementing sustainable strategies and initiatives to assist with decarbonization in the shipping sector.

WFP is continuing to monitor and prioritize route optimization for WFP Shipping in accordance with environmental considerations while maintaining compliance with existing emissions regulations and guidance of the International Maritime Organization. Additionally, WFP has been enforcing waste disposal regulations aligned with best practices in the industry. Last year WFP developed a preliminary methodology to determine the carbon emissions of shipping operations.

Next milestones		**Responsibility**
end 2025	Market analysis incorporates considerations for alternative energy sources.	SCD
end 2025	Continually assess the deployment of ships equipped with environmental technologies.	SCD

Action 1.6: Further optimize food packaging.

Current status:

It is estimated that in 2021, WFP sent approximately 2.4 billion packaging items, amounting to 61,000 mt, to the field. This figure comprises all primary and secondary packaging of the food items purchased and distributed by WFP as well as food and non-food items distributed by WFP on behalf of other organizations.[20]

WFP is constantly searching for more sustainable packaging solutions. In 2021, WFP signed a three-year partnership agreement with a global packaging supplier on jointly enhancing the packaging used for food assistance around the world. Also in 2021, it partnered with the International Committee of the Red Cross (ICRC) and the Office of the United Nations High Commissioner for Refugees (UNHCR) on identifying alternatives to polypropylene bags; various options for field trial and scale up are under consideration. In 2022, it developed, in collaboration with the Joint Initiative on Sustainable Humanitarian Assistance Packaging Waste Management, a packaging baseline assessment tool to monitor packaging use.

Next milestones		**Responsibility**
end 2025	Materials used for the packaging of top priority products incorporate more environmentally sustainable requirements.	SCD
end 2025	Programme and guidance are rolled out on the repurposing, recycling, or disposing of used and excess packaging in WFP warehouses.	SCD
end 2028	Packaging shapes of top priority products have been reviewed to reduce packaging.	SCD

[20] *Packaging baseline assessment based on humanitarian emergency responses in 2021*, Joint Initiative for Sustainable Humanitarian Assistance Packaging Waste Management,

Action 1.7: Make WFP's procurement more sensitive to sustainability criteria.

Current status:

WFP's procurement manual includes guidance on environmentally sustainable procurement. WFP is increasingly incorporating environmental performance criteria and whole-of-life costing into the specifications of products and services and into tender evaluations (with criteria including the use of certified renewable electricity purchases, optimized food packaging and energy-efficient IT and air-conditioning equipment). WFP maintains a repository of sustainability criteria for commonly purchased items. The WFP Local and Regional Food Procurement policy allows the purchase of local commodities at a higher price if justified by programmatic objectives. WFP procures half of its commodities regionally or locally, reducing the impact of freight.

Next milestones		Responsibility
end 2024	A strategy has been developed to incorporate environmental, social, and governance (ESG) criteria into the supplier selection process.	SCD
end 2025	A strategy has been developed to support vendors to improve their environmental and social impact in accordance with WFP standards.	SCD
end 2025	Procurement policies have been updated to identify cost and environmental implications of green procurement; related procurement methodologies have been developed.	SCD
end 2025	Requestors of the highest priority procurement categories are supported to incorporate green considerations into their tenders.	SCD
end 2030	The environmental impact of various crops has been identified, to inform guidance on commodity substitution and supplier environmental performance (including updated Policy on Local & Regional Food Procurement).	SCD, PPG

Action 1.8: Reduce stock losses, manage waste, and increase renewable energy use in WFP warehouses.

Current status:

While the WFP Transport and Logistics Services Manual does not currently include comprehensive guidance or minimum requirements with regards to sustainable warehousing practices, many WFP offices have or are implementing practices and processes and utilizing related technology if and where appropriate. For example, the Regional Bureau for Eastern Africa has conducted a sustainable supply chain mapping exercise and is piloting a business case for sustainable warehousing.

Next milestones		Responsibility
end 2024	The training plan in Warehouse Management is revised to limit stock losses during storage and handling.	SCD
end 2025	Guidance on sustainable warehouse management practices is available.	SCD
end 2025	Guidance for possible solutions related to damaged stocks is available for country offices to identify recycling and waste disposal opportunities.	SCD
end 2030	Priority warehouses are supported in transitioning to renewable energy.	SCD, MSD

Action Area 2 - Management services

Action 2.1: Mainstream environmental sustainability considerations in the construction, selection, renovation, and management of all WFP premises.

Current status*:*

Environmental sustainability is integrated into WFP's management services manual and the training of facilities managers, with specific attention to reducing energy and water consumption and managing waste. Guidance on environmental sustainability in other manuals can be strengthened.

Next milestones		Responsibility
end 2024	Environmental procedures and criteria for new constructions are incorporated into the Engineering and Construction Manual.	MSD
end 2024	WFP has defined environmental criteria for new office constructions (based on reputable standards such as EDGE, LEED, or others) and are applied in 100 percent of new office constructions.	MSD
end 2024	Environmental guidelines for facilities management are referenced in the Management Services Manual, minimum requirements are defined, and a monitoring baseline is established.	MSD
2025	The new Engineering and Construction Manual is applied, including the environmental criteria.	MSD
end 2025	100 percent of country offices report that they use the environmental checklist as described in the Facilities Management chapter of the Management Services Manual.	MSD

end 2028	100 percent of facilities are covered by sustainable facilities management plans that cover energy, waste, water and wastewater management and, where relevant, biodiversity management.	MSD

Action 2.2: Increase separation of waste from WFP premises and improve waste management.

Current status:

In 2024, approximately half of WFP's country offices were able to report data on the waste they produced in 2023 and what happened to it. According to this data, WFP facilities generated 1,790 mt of waste.

Several WFP offices have set up long-term agreements with local recycling companies to enable the systematic recycling of various types of waste generated in premises. Reportedly 10 percent of waste from facilities is recycled or reused.

A Waste Guideline has been issued for WFP staff in the field to promote sustainable waste management measures in WFP offices, warehouses, guesthouses and other premises.

Next milestones		**Responsibility**
end 2025	A corporate tracking system is established for the tracking of the following waste streams: (a) primary and secondary food packaging; (b) e-waste; (c) vehicle wastes; (d) other hazardous waste; (e) other large volume waste streams.	MSD, SCD
end 2025	50 percent of the premises separate hazardous and non-hazardous waste streams, to support recycling.	MSD
end 2025	50 percent of offices compost their organic waste.	MSD
end 2026	Baseline and targets have been established for the major waste streams covered by new corporate tracking system and included in the updated EPACT.	MSD, SCD
end 2027	100 percent of WFP premises provide materially relevant data for the annual waste inventory.	MSD
end 2030	100 percent of the premises separate hazardous and non-hazardous waste streams.	MSD

Action 2.3: Phase out single-use plastics across WFP offices by 2030.

Current status:

As of 2019, WFP's headquarters has eliminated all single-use plastics, including in catering services.

Next milestones		Responsibility
end 2025	All six regional bureaux and all liaison offices have eliminated single-use plastics from the offices, including in catering services.	MSD
end 2030	All country offices have eliminated single-use plastics from the offices, including in catering services.	MSD

Action 2.4: Ensure water conservation at WFP premises and avoid the release of untreated wastewater into the environment.

Current status:

In 2024, WFP was able to collect and report data on water consumption in 341 premises in 79 countries where it has a presence. Of the reported 598,560 m^3 of water consumed in WFP premises, 56 percent was reportedly provided by municipal water utilities, 19 percent was directly extracted from groundwater sources, and 24 percent was delivered by truck. Eighty-two percent of the 341 premises discharged their wastewater in septic or holding tanks or in the municipal sewer system, while the remaining 18 percent was discharged in either an uncontrolled or an unknown manner.

An internal Water Guideline has been issued for WFP staff in the field to promote the efficient use of water and adopt measures to optimize and minimize water usage in WFP offices, warehouses, guesthouses and other premises. An internal Wastewater Guideline, covering wastewater types, treatment options and measurement, aims to ensure that no untreated wastewater from WFP premises is disposed of in water bodies or on bare soil.

Next milestones		Responsibility
end 2025	100 percent of WFP premises provide data on water consumption (and extraction where applicable) through meters, bills, or estimates.	MSD
end 2025	All sites that extract water from surface or underground sources have been mapped.	MSD
end 2025	Water resource assessments have been undertaken for all large-yield extraction wells and waterpoints.	MSD
end 2025	100 percent of new constructions specify water-saving fixtures (improved taps, leak programmes, toilet flush reduction) as a standard measure.	MSD
end 2025	WFP has a reliable understanding of its wastewater management in 100 percent of premises, including wastewater discharged offsite.	MSD

end 2030	Chain of custody from all sewage waste discharged off-site is established to ensure it meets local wastewater management standards.	MSD
end 2030	Dumping of sewage waste from holding tanks is outsourced exclusively to licenced contractor.	MSD
end 2030	No wastewater is discharged in an uncontrolled manner at any of WFP's premises.	MSD

Action 2.5: Reduce the carbon emissions from generators by 90 percent and the carbon emissions from purchased energy by 60 percent, by 2030.

Current status:

Between 2010 and 2023, the number of premises managed by WFP increased from 1,053 to 1,519, while emissions from purchased energy remained stable at around 8,300-8,400 tCO_2e and emissions from diesel-powered generators decreased from 16,842 tCO_2e to 15,108 tCO_2e.

WFP believes it can draw down these emissions by respectively 90 percent and 60 percent below the 2010 baseline by further upgrading equipment, by encouraging staff behavioural change, by connecting facilities to the grid where this is possible, by switching to cleaner energy grid connections where facilities are connected already, by replacing diesel generators with renewable energy sources where no reliable grid is available, and by sharing premises with other UN organizations.

Since 2012, WFP's Energy Efficiency Programme (EEP) provides grants to WFP country offices and regional bureaux to increase the energy efficiency of facilities and to replace diesel-powered generators with on-site solar installations, amongst other actions. As of 2024, the EEP is funded through the WFP Decarbonization Fund, which collects internal carbon taxes and potentially donor contributions.

Next milestones		**Responsibility**
end 2024	The WFP Energy Efficiency Programme commits at least US$ 2.0 million per year or at least the annual revenue from the internal carbon taxes.	MSD
end 2024	WFP has raised awareness amongst selected donors on the WFP Decarbonization Fund.	PI
end 2024	Locations where green Power Purchase Agreements are available have been mapped. Where they are satisfactory, efforts are made to adopt these green Power Purchase Agreements.	MSD
end 2025	The WFP Energy Efficiency Programme commits at least US$ 2.5 million per year, which is the minimum annual EEP contribution	MSD

	needed to eliminate 90 percent of emissions from diesel-powered generators.	
end 2025	Metering system for generators and renewable energy systems that provide a minimum of 75 percent of WFP energy needs is rolled out.	MSD
end 2026	Emissions from purchased energy and emissions from generators are back at the 2010 baseline.	MSD

Action 2.6: Reduce greenhouse gas emissions resulting from refrigerant leakage from AC and refrigerators by 60 percent, by 2030.

Current status:

Greenhouse gas emissions resulting from refrigerant leakage from AC and refrigeration equipment were estimated at 2,738 mt of CO_2e in 2023. This high figure is to a large extent the result of the continued use, in field locations, of old AC equipment with refrigerants that have a high global warming potential and, in some cases, even ozone-depleting potential. An estimated 17 percent of the AC units in WFP still use the refrigerant R-22, which was banned under the Montreal protocol.

Next milestones		**Responsibility**
end 2024	WFP no longer procures devices with ozone-depleting refrigerants as defined by the Montreal Protocol (such as R-12 or R-22) or devices with refrigerants that have a high global warming potential as defined by the Kigali Amendment, anywhere.	MSD
end 2030	WFP has phased out all cooling systems that function with refrigerants banned by the Montreal protocol and the Kigali Amendment, and has replaced them with equipment that uses refrigerants with low global warming potential.	MSD

Action 2.7: Reduce greenhouse gas emissions from employees' duty travel by commercial airlines by 45 percent and employees' travel by non-commercial airlines by 10 percent, by 2030.

Current status:

Between 2010 and 2023, greenhouse gas emissions from employees' business travel by commercial airlines increased from 13,901 tCO_2e to 22,742 tCO_2e, with a drop to around 10,000 tCO_2e during the COVID-19 pandemic (2020-2021). In relative terms, the emissions from business travel by commercial airlines peaked in 2018 at 227 tCO_2e per million beneficiaries, dropped significantly to 80 tCO_2e per million beneficiaries during the COVID-19 pandemic, and rebounded to 150 tCO_2e per million beneficiaries in 2023.

The COVID-19 pandemic has shown that WFP *can* reduce the emissions from duty travel by commercial airlines by 45 percent compared to the 2010 baseline (see Annex I). The brunt of permanent emissions reduction efforts will fall into this category.[21] A permanent reduction can be achieved through greater use of remote meeting technology, sending fewer people to the same meetings, giving priority to local office representation, exploring alternative modes of transport (e.g., train in Europe), awareness-raising and behavioural change.

In 2022, travel procedures were updated to include a requirement to consider if the purpose of travel can be met by remote means. The updated travel guidelines should also have an emission-dampening effect on travel via UNHAS.

Next milestones		**Responsibility**
end 2024	An internal air travel emissions dashboard has been rolled out.	MSD
end 2026	Emissions from duty travel by commercial airlines are back at the 2010 level.	MSD
end 2030	Emissions from duty travel by commercial airlines are 45 percent below the 2010 baseline and emissions from travel by non-commercial airlines are 10 percent below the 2010 level.	MSD

Action 2.8: Reduce carbon emissions from WFP's fleet of passenger vehicles by 40 percent, by 2030.

Current status:

Between 2010 and 2023, the number of passenger vehicles directly managed by WFP has increased from 3,854 to 4,185. The absolute emissions from the entire fleet increased from 19,482 tCO_2e in 2010 to 22,335 tCO_2e in 2023.

Reductions in emissions are possible thanks to optimization of fleet management and innovations in technology. Electric and hybrid vehicles have been introduced in fifteen offices so far.

Next milestones		**Responsibility**
end 2024	Vehicle procurement specifications incorporate environmental criteria, such as fuel efficiency and pollution standards.	MSD
end 2024	A Driving Instructor programme, in which Eco-Driving is part of the continuous development and assessment of drivers, has been launched. Eco-Driving has been delivered to over 850 drivers and other personnel from WFP and other agencies.	MSD

[21] "Duty Travel" refers to travel undertaken for the purpose of carrying out official WFP business. This excludes "statutory travel", which comprises appointment, transfer, and repatriation travel; home leave and family visit travel; education and reverse education travel; transportation of descendants; rest & recuperation (R&R) travel; medical and security evacuation travel.

end 2025	The capabilities of the fleet management system ("Fleet Wave") to capture and analyze CO_2e emissions have been improved.	MSD
end 2025	A Monitoring Centre is set up as part of the Road Safety Academy to monitor and act upon eco-damaging driving habits (e.g. idling).	MSD
end 2030	The Eco-Driving module is delivered to all country offices every three years.	MSD

Action Area 3 – Programmes

Action 3.1: Ensure the correct and effective application of environmental and social safeguards in WFP's programme activities.

Current status:

With the establishment of the ESSF in 2021, environmental and social safeguards procedures are in place in every step of WFP's programme cycle. In 2023, 51 country offices reported data through the corporate monitoring system on the screening of programme activities for environmental and social risks. This figure roughly corresponds with the number of country offices that were trained in 2020-2023. It is therefore key to further train staff and partners on the application of the safeguard procedures, in order to integrate safeguards procedures in all programmes.

Next milestones		**Responsibility**
end 2025	100 percent of WFP country offices report data on the cross-cutting indicator that measures the application of environmental and social risk screening to field level agreements, construction contracts, and memoranda of understanding.	PPG
end 2030	100 percent of WFP country offices report that they screen 100 percent of field level agreements, construction contracts, and memoranda of understanding for environmental and social risks.	PPG

Action 3.2: Ensure that beneficiaries have access to clean cooking energy solutions wherever WFP distributes food.

Current status:

In 2023, WFP distributed 3.7 million mt of food, and most of this food needed to be cooked before consumption. To limit the environmental and health impacts of unsustainable cooking, WFP promotes alternatives to inefficient cookstoves and open fires in humanitarian and fragile settings, with targeted interventions in 57 countries and distribution of over 1 million household stoves between 2003 and 2022.

However, simply distributing improved cookstoves does not address the cooking challenge. WFP recognises the opportunities for not only making energy access integral to its operations, but, wherever possible, also shifting to modern cooking by leveraging global progress made on electrification and the development of market-based approaches to energy access.[22]

Next milestones		Responsibility
end 2024	WFP has developed tools to include cooking energy in needs assessments.	PPG
end 2024	WFP has developed tools to include the supply of cooking energy solutions in market assessments.	PPG
end 2025	WFP has developed implementation approaches to providing access to energy-efficient cooking where it operates: 1) giving preference to clean cooking; 2) providing training on technology use and energy-efficient cooking practices; 3) and ensuring that suppliers offer after sale services (maintenance, repair) when feasible (e.g., maybe less feasible in rapid onset emergencies).	PPG
end 2027	Cooking assessment tools are included in all WFP needs assessments and market assessments.	PPG
end 2027	Cooking implementation approaches are applied to all WFP activities whenever feasible.	PPG

Action Area 4 - Cash-based transfers

Action 4.1: Establish a methodology to monitor the environmental impact of WFP's cash-based transfers.

Current status:

Between 2010 and 2023, cash-based assistance to beneficiaries has increased from US$ 4 million to US$ 2.9 billion and now reaches 34 percent of WFP's beneficiaries. Currently, WFP has no data on the direct and indirect environmental impacts of its cash-based assistance.

Next milestones		Responsibility
end 2024	WFP has developed a basic methodology to estimate environmental impact (including carbon emissions) of cash-based assistance.	SCD
end 2026	Relevant WFP staff are familiarised with the tools to estimate emissions from cash-based assistance on an annual basis from 2027 onwards.	SCD, MSD

[22] MECS & WFP (2022) *Clean and modern energy for cooking: A path to food security and sustainable development*. https://docs.wfp.org/api/documents/WFP-0000140194/

Action 4.2: Consider potential environmental and climate impacts of cash-based transfers in the programme design and risk assessment of cash-based programmes.

Current status:

WFP's cash-based programmes are designed on the basis of an essential needs analysis. A risk assurance framework ensures that financial and security risks are adequately identified and managed during the different phases of the programme. However, attention to the potential environmental and climate impacts of cash transfers can be strengthened in the current design guidance and assurance framework.

Next milestones		Responsibility
end 2025	WFP has mainstreamed attention to the potential environmental and climate impacts of cash-based transfers across relevant guidance (design guidance, risk assessment, risk matrix, etc).	SCD
end 2025	The methodology designed under Action 4.1 has been piloted in at least ten WFP country offices worldwide.	SCD
end 2026	All WFP country offices are prepared to undertake environmental impact analyses of cash-based assistance from 2027 onwards.	SCD

Action Area 5 – Technology

Action 5.1: Reduce the environmental footprint of WFP's technology operations.

Current status:

WFP has moved most of its information technology (IT) services to the cloud. This has reduced electricity use and greenhouse gas emissions. Most IT equipment is purchased from companies compliant with the ISO 14001 standard.

Next milestones		Responsibility
end 2024	WFP has adopted DocuSign for signatures, reducing the use of paper and the related carbon footprint emissions.	TEC
end 2025	WFP has established a whole-of- life circular approach to the procurement, use, and disposal of IT hardware.	TEC
end 2025	All global offices and regional bureaux incorporate circular IT policies and reverse logistics into their long-term agreements for IT equipment.	TEC
end 2025	WFP's tenders for IT equipment contain a mandatory clause on e-waste management and give weight to ISO 14001 compliance.	TEC

end 2025	There is an organization-wide system for the tracking and management of e-waste.	MSD, TEC
end 2025	At headquarters, WFP has integrated an energy-saving feature across all switches, servers, and access points. This initiative will then be extended to the field.	TEC
end 202	WFP has adopted a framework to identify GHG emissions by WFP systems and platforms in the cloud.	TEC

Action 5.2 Ensure that WFP's IT solutions further enable remote work and the reduction of travel emissions.

Current status:

WFP has adequate IT infrastructure to allow employees to work remotely and participate in meetings online, which was further demonstrated by the COVID-19 pandemic. This is key to the reduction of emissions from travel.

Next milestones		**Responsibility**
end 2024	WFP has adopted online collaboration and communication tools to enable remote work, minimize the need to travel, and minimize the acquisition of new hardware that produces e-waste. TEC will continue fostering online real-time communications, team collaboration, document sharing and co-authoring by empowering colleagues to use and leverage the platform.	TEC
end 2024	WFP has adopted pre-provisioned deployment for all end-user hardware (laptops, mobile devices etc.) enabling shipment directly from supplier to staff, reducing shipment related emissions and costs.	TEC
end 2024	WFP has adopted remote support tools for all end-user hardware (laptops, mobile devices etc.) enabling real-time, on-device support, reducing the need for staff to travel to WFP offices for IT Support.	TEC

Action Area 6 – Events

Action 6.1: Ensure that WFP events illustrate WFP's commitment to environmental sustainability.

Current status:

In 2022, WFP issued internal guidance for WFP events with over 300 participants to be sustainable and climate neutral.

WFP Executive Board events have followed a paperless policy since the first regular session of 2016. During the COVID-19 pandemic, the WFP Executive Board Secretariat introduced the possibility to attend Executive Board meetings online. In 2023, two-thirds of attendees of informal meetings and one-fifth of attendees of formal meetings connected remotely, reducing considerably the emissions of Executive Board events.

Next milestones		**Responsibility**
end 2025	Sustainability criteria are included in all long-term agreements with hosting venues for events of +300 participants.	MSD
end 2025	All events with +300 participants follow the sustainable events guidelines.	All

Enabling Environment

Enabling Area 1 - Corporate policymaking and planning

Enabler 1.1: Strengthen the regulatory framework for environmental sustainability in WFP.

Current status:

The 2017 Environmental Policy describes the commitment to systematically identify, avoid and manage the potentially negative impacts of our work on the environment, covering programmatic activities, support operations, and emergencies. At the time of publication of this EPACT, the policy was under evaluation.

The ESSF, adopted in 2021, summarizes the minimum environmental and social standards that WFP and cooperating partners should be respecting, everywhere, and at all times. The Framework also provides staff with tools to manage environmental risks and impacts: safeguard tools for programmes and an EMS for operational support functions. The ESSF provides the basis for the integration of environmental risks in the corporate risk management systems.

In the WFP Strategic Plan 2022-2025, environmental sustainability is positioned as one of four cross-cutting priorities. This status is also mirrored in the Corporate Results Framework (2022-2025).

Next milestones		**Responsibility**
mid 2025	The evaluation of WFP's 2017 Environmental Policy is concluded, and the results and management response are presented to the Executive Board.	MSD, PPG
end 2026	WFP has a new environmental policy or sustainability policy (if deemed necessary, upon conclusion of the evaluation of the 2017 policy).	MSD, PPG, SCD
end 2026	WFP has updated the ESSF in line with the latest policies and new WFP strategic plan (2026-2029).	MSD, PPG, SCD
end 2026	WFP has revised and updated the EPACT, including the impact-level targets, in line with the latest policies and new strategic plan.	MSD, PPG, SCD

Enabler 1.2: Apply an Environmental Management System (EMS) in all country operations.

Current status:

WFP's environmental standards are applied to in-house operations through an EMS based on the principles of international standard ISO 14001. The EMS covers the in-house operations that fall under the control of WFP's management in the following functional areas: facilities management; procurement of goods, services and food; logistics; emergency preparedness;

travel; IT; and human resources management. By the end of 2023, over half of the countries where WFP has a physical presence had adopted an Environmental Management System.

Next milestones		Responsibility
end 2028	100 percent of WFP country operations apply an Environmental Management System (as per target in the Corporate Results Framework).	MSD

Enabling Area 2 - Financial resources

Enabler 2.1: Secure sufficient financial resources for environmental sustainability management in WFP.

Current status:

The 2017 Environmental Policy was presented to the Executive Board without a costed implementation plan. As a result, the cost of policy implementation was borne mainly by extra-budgetary (short-term) funding sources, especially in the first few years (2017-2021). Gradually, key staff positions have been incorporated in the core budgets of HQ and some regional bureaux.

In parallel, since 2012, selected decarbonization projects have been implemented in country offices and regional bureaux thanks to a small carbon tax on light and armoured vehicles leased through the Fleet Centre. The funds are redistributed through the WFP Energy Efficiency Programme.

To increase the funding for WFP's decarbonization drive, a WFP Decarbonization Fund was established in 2023 to collect funds from multiple sources. These sources include: an increased carbon tax on light and armoured vehicles; a new carbon tax on all air travel; and possibly contributions from donors.

Going forward, the implementation of the EPACT will have to be funded through different means. These include core funding for staff positions and staff time; dedicated funding in country portfolio budgets for sustainability initiatives at country office level; the WFP Decarbonization Fund; extra-budgetary funding for organization-wide projects that are not covered by the aforementioned sources. For more details, see the section *Implementation of the EPACT*.

Next milestones		Responsibility
end 2024	The standard Country Portfolio Budget template includes indications for the funding of environmental sustainability.	MSD, APP
end 2024	WFP has implemented a carbon tax on all owned trucks.	SCD
end 2024	WFP has raised awareness amongst selected donors on the WFP Decarbonization Fund.	MSD, PI

end 2024	WFP has signed the Climate and Environment Charter for Humanitarian Organizations (provided there is no objection from WFP management).	MSD, SCD, PPG
end 2025	WFP has a donor outreach strategy on environmental sustainability, or alternatively, has mainstreamed environmental sustainability in PI's fundraising strategies.	MSD, SCD, PI

Enabling Area 3 - Human resources management

Enabler 3.1: Integrate environmental management into WFP staff profiles and accountability frameworks.

Current status:

The WFP Code of Conduct was updated in 2022 and now includes a statement that employees will work in ways that take into account "social and environmental considerations of the present and future generations". Also, the generic job profiles of Country Directors have been updated to include accountability on environmental sustainability.

Next milestones		**Responsibility**
end 2025	WFP has integrated environmental accountabilities into the performance evaluation mechanisms of senior managers (Regional Directors, HQ Directors).	HRM, DED/COO
end 2025	Generic job profiles of relevant positions (such as facilities managers, engineers, procurement officers, logistics officers, programme managers, Deputy Country Directors) include environmental competencies.	HRM, MSD, SCD, PPG

Enabler 3.2: Increase awareness amongst WFP employees about WFP's sustainability commitments and efforts and make training available to all employees.

Current status:

WFP's internal learning platform includes a number of trainings on environmental sustainability but none of them are mandatory for any type of staff.

Next milestones		**Responsibility**
end 2024	Awareness-raising campaigns to reduce energy consumption, water consumption, and waste have been updated and are run organization-wide yearly.	MSD
end 2025	An introductory training on environmental sustainability is mandatory for all WFP employees.	MSD, HRM

end 2025	Job-specific environmental training is developed for relevant positions (e.g., facilities managers, engineers, fleet managers, procurement officers, admin officers).	MSD, SCD

Enabling Area 4 - Monitoring and public reporting

Enabler 4.1: Enhance the monitoring of the impacts.

Current status:

There are two key performance indicators in the current Corporate Results Framework that track the mainstreaming of environmental sustainability considerations in WFP: (i) the percentage of offices that have adopted the Environmental Management System, and (ii) the number of field level agreements, memorandums of understanding, and construction contracts that have been screened for environmental and social risks before implementation. These indicators do not measure impacts.

WFP also collects data on greenhouse gas emissions from the UN common boundary (see section *Structure and Scope of the EPACT*), the generation and management of waste in WFP premises, and the consumption of freshwater and management of wastewater in WFP premises. These data are collected through WFP's facilities management software. WFP has little visibility on the environmental impacts of programmes and supply chain.

WFP is committed to enhancing the monitoring of its environmental sustainability, in order to get a holistic view of its environmental impacts; simplify data collection for country offices; and gauging efficiency gains for sustainability-related initiatives.

Next milestones		**Responsibility**
end 2025	A holistic environmental tracking system is established for the tracking of greenhouse gases (covering the three scopes), waste, and water across departments. To be coordinated with action areas 1.1 and 2.2. To inform the next iteration of the EPACT as outlined in Box 3.	MSD, PPG, SCD, CFO
end 2025	Indicators on biodiversity and air pollution have been developed. (See also Box 3.)	MSD, PPG, SCD
end 2025	Key environmental indicators have been added to the corporate results framework, in support of the new strategic plan and the 2026 iteration of the EPACT.	CFO, MSD, PPG, SCD
end 2026	Targets in the five impact areas of the EPACT have been updated.	All

Enabler 4.2: Report comprehensively and publicly on WFP's environmental performance.

Current status:

WFP publicly reports on its environmental performance qualitatively and quantitatively through the Annual Country Reports and the Annual Performance Report. The Annual Country Reports and the Annual Performance Report contain sections dedicated to environmental sustainability of operations and the application of environmental and social safeguards in programmes, but not a comprehensive chapter or addendum on 'corporate sustainability' at large.

WFP discloses its environmental footprint (greenhouse gas emissions, waste, and water consumption within the UN common boundary) through the inter-agency reporting process *Greening the Blue*.

WFP's corporate results framework contains three indicators on environmental sustainability: one binary indicator that tracks WFP's global sustainability reporting, one that measures the number of WFP offices with an EMS, and one that measures the application of risk screening in programmes.

Acknowledging the increase in sustainability reporting in the private sector, the International Public Sector Accounting Standards Board (IPSASB) started developing a public-sector climate-related disclosure standard. WFP will need to take preparatory, data-driven actions for the adoption of the forthcoming standard

Next milestones		**Responsibility**
end 2024	WFP has reviewed the IPSASB draft standard on public-sector climate-related disclosures and has provided comments to IPSASB.	CFO, MSD, PPG, SCD
end 2024	The outline of WFP's Annual Performance Report includes a section or addendum for comprehensive reporting on WFP's corporate sustainability, in line with guidelines established by the UN system and/or IPSASB. The 2024 Annual Performance Report, published in 2025, includes such section/addendum.	CFO, MSD, PPG, SCD
end 2025	WFP has set up a sustainability reporting process that generates high-quality sustainability data. The risk and materiality assessments of the process are embedded in corporate risk management processes.	MSD, PPG, SCD, POD, CFO, TEC, RMD
timeline set by IPSASB	The new IPSASB standards for climate-related disclosure have been adopted by WFP (if deemed relevant).	CFO
timeline set by UN	WFP has provided inputs into the first UN Sustainability Report (in case such report is published).	NYO

FIGURE 4: Overview of the impacts, actions, and enablers

IMPACTS

GREENHOUSE GAS EMISSIONS

WASTE

WATER USAGE AND POLLUTION

AIR POLLUTION

BIODIVERSITY DEGRADATION

ACTION AREAS

GREENHOUSE GAS EMISSIONS	WASTE	WATER USAGE AND POLLUTION	AIR POLLUTION	BIODIVERSITY DEGRADATION
1.1 Scope 3	1.6 Food packaging	2.1 Construction	1.3 Landside transport	1.7 Procurement
1.2 SCD planning	1.8 Warehouses	2.4 Water at premises	1.4 Aviation	2.1 Construction
1.3 Landside transp.	2.1 Construction	3.1 Safeguards	1.5 Shipping	3.1 Safeguards
1.4 Aviation	2.2 Waste at premises		2.5 Energy at premises	3.2 Energy for food
1.5 Shipping	2.3 Single-use plastics		2.6 Refrigerants	4.1 Monitor CBT
1.7 Procurement	3.1 Safeguards		2.8 Vehicles	4.2 Design CBT
1.8 Warehouses	4.1 Monitor CBT		3.1 Safeguards	
2.1 Construction	4.2 Design CBT		3.2 Energy for food	
2.5 Energy at premises	6.1 Events			
2.6 Refrigerants				
2.7 Travel				
2.8 Vehicles				
3.1 Safeguards				
3.2 Energy for food				
4.1 Monitor CBT				
4.2 Design CBT				
5.1 IT footprint				
5.2 IT enabler				
6.1 Events				

ENABLERS

Corporate policymaking and planning

1.1 Regulatory framework; 1.2 EMS application

Financial resources

2.1 Sufficient financial resources

Human resources

3.1 Staff profiles; 3.2 Awareness and training

Monitoring and reporting

4.1 Impact monitoring; 4.2 Comprehensive public reporting

IMPLEMENTATION OF THE EPACT

Costs and benefits

Table 1 gives a high-level estimation of the direct financial costs and benefits of the EPACT for WFP, based on the costs and benefits of the commitments formulated at impact level. The underlying assumptions are described in Annex III. All figures are expressed in millions of US$ (2024 values). Negative figures represent financial costs; positive figures represent financial benefits.

TABLE 1: High-level estimation of direct financial costs and benefits of the EPACT

Financial costs	***2024***	***2025***	***2026***	***2027***	***2028***	***2029***	***2030***	***sum***
Impact area 1: capital investment in technology for GHG emission reduction, in all areas	-15.6	-15.6	-15.6	-15.6	-15.6	-15.6	-15.6	-109
Impact area 2: annual cost of *additional* waste management contracts (additional vis-à-vis current situation)	-0.03	-0.05	-0.08	-0.10	-0.13	-0.15	-0.18	-0.7
Impact area 3: annual cost of *additional* wastewater management contracts (additional vis-à-vis current situation)	-0.02	-0.04	-0.06	-0.08	-0.10	-0.12	-0.14	-0.6
Impact area 4: capital investment to replace AC units	*replacement at end of life, at no additional costs*							0.0
Impact area 5: screening of new infrastructure for biodiversity loss	*covered by staff time, no additional costs*							0.0
Financial benefits	***2024***	***2025***	***2026***	***2027***	***2028***	***2029***	***2030***	***sum***
Impact area 1: savings from reduced fuel consumption, in all areas	0.0	+4.7	+9.5	+14.2	+18.9	+23.6	+28.4	+99.3
Impact area 1: savings from increased energy efficiency at premises	*on track – no extra costs or savings assumed*							0.0
Impact area 1: savings from reduced air travel	+3.1	+6.2	+9.3	+12.4	+15.5	+18.5	+21.6	+86.6
Impact areas 2, 3, 4, 5	*not yet possible to quantify direct financial benefits*							0.0
Net benefit of the EPACT for WFP	**-12.5**	**-4.8**	**+3.0**	**+10.8**	**+18.6**	**+26.3**	**+34.1**	**+75.5**

Funding sources

The implementation of the actions defined in the EPACT will be funded in different ways:

Programme Support and Administrative Budget (PSA): Supports key staff positions in headquarters and regional bureaux, hence pays for staff time. This funding stream would typically cover work-intense activities that require small capital investments, such as the update of guidance, development of tools, management of sustainability initiatives.

Country portfolio budget: Sustainability initiatives that are critical for country operations or that cut across multiple programmatic activities of the Country Strategic Plan can be budgeted for in the Country Portfolio Budget, in particular when these initiatives were identified in the Environmental Action Plan of the country office.

WFP Decarbonization Fund: Can co-fund capital investments in decarbonization projects that are not covered by the above funding sources.

Extra-budgetary funding: Can support capital investments in decarbonization projects and other sustainability initiatives not covered by above funding streams.

Reliance on external expertise at no cost: WFP can tap into external expertise provided by stand-by partners and networks such as the WREC Project[23] and the Joint Initiative for Greener Humanitarian Assistance.

Monitoring

The implementation of the actions will be monitored annually.

If planned actions (Action Areas 1-6) or planned enablers (Enabling Areas 1-4) are not on track to meet the suggested milestones, this is flagged to the respective divisional directors.

If envisaged impacts (Impact Areas 1-4) are not on track to be met, this is flagged to WFP's Leadership Group.

Future revisions

The implementation of the EPACT follows the logic of an Environmental Management System: identify, manage, monitor, and make necessary revisions accordingly. WFP plans to review and possibly update the commitments across all areas in 2026. WFP can also review the EPACT at other times, to meet the ever-evolving needs of WFP and as new scientific knowledge or new technologies become available.

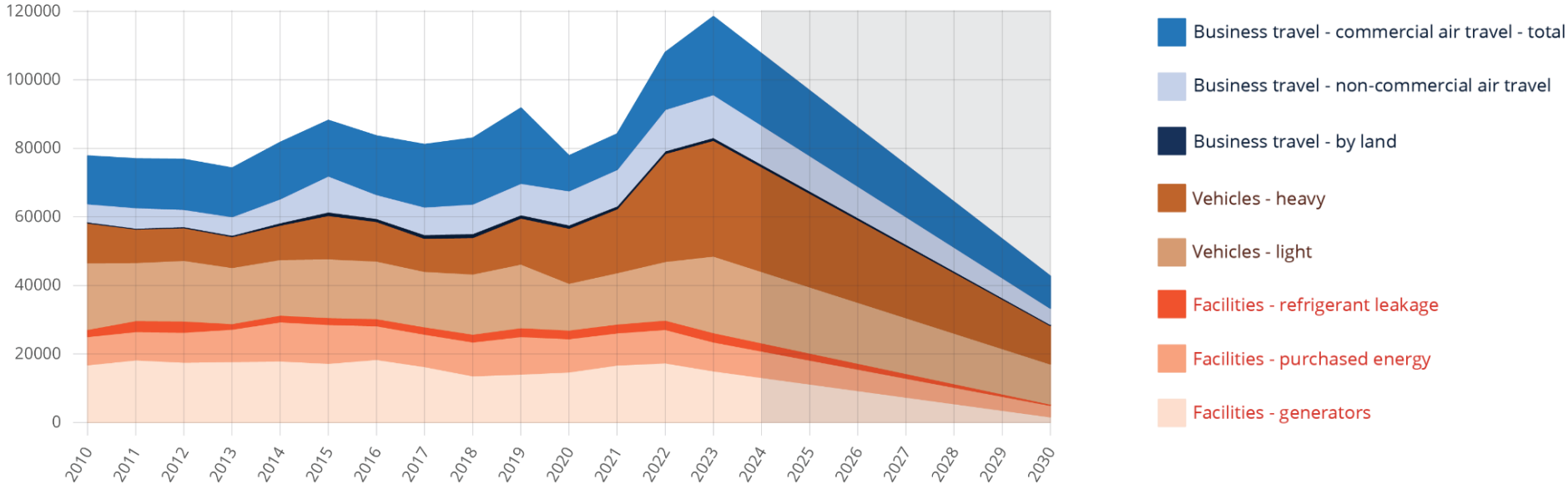
[2323] WREC stands for "Waste Management and Measuring, Reverse Logistics, Environmentally Sustainable Procurement and Transport, and Circular Economy Project".

ANNEXES

Annex I: Breakdown of WFP's emissions and emission reduction targets

Absolute greenhouse gas emissions (tCO_2e)

Sources of GHG emissions	**2010 emissions** [tCO_2e] *baseline*	**reduction 2010-2030** *projected*	**2019 emissions** [tCO_2e] *pre-COVID-19*	**2020 emissions** [tCO_2e] *COVID-19*	**2021 emissions** [tCO_2e] *COVID-19*	**2023 emissions** [tCO_2e] *most recent*	**2030 emissions** [tCO_2e] *projected*
Facilities- generators	16,842	**-90%**	14,141	14,801	16,800	15,108	1,684
Facilities – purchased energy	8,271	**-60%**	10,965	9,711	9,382	8,431	3,308
Facilities – refrigerant leakage	2,081	**-80%**	2,587	2,511	2,611	2,738	416
Fleet - light	19,472	**-40%**	18,618	13,657	14,985	22,335	11,689
Fleet - heavy	11,570	**-3%**	13,380	16,053	18,621	33,776	11,223
Business travel - commercial airlines	13,901		21,899	10,162	10,280	22,742	9,335
subcategory: duty travel	*10,148*	***-45%***	*16,519*	*5,284*	*4,397*	*15,832*	*5,581*
Business travel - non-commercial airlines	5,277	**-10%**	9,230	9,957	10,662	12,498	4,749
Business travel - by land	339	**-10%**	980	850	850	831	305
Sum	77,763	**-45%**	93,463	77,832	84,191	118,460	42,710



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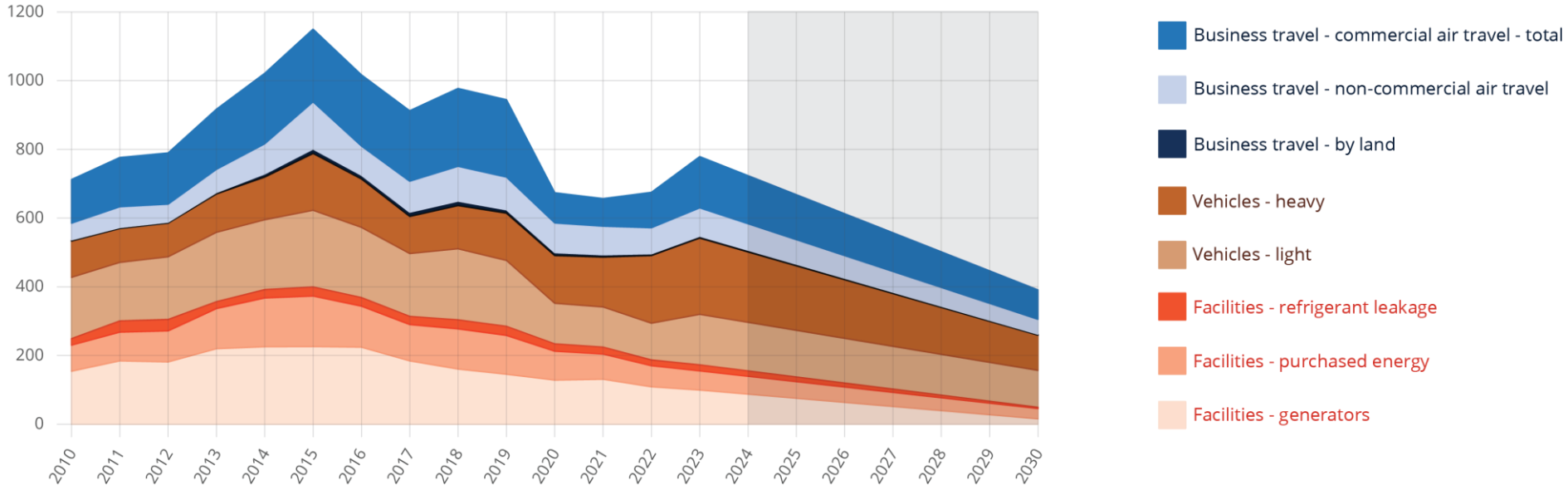
Relative greenhouse gas emissions (tCO_2e per million beneficiaries reached by WFP in a given year)

Sources of GHG emissions	**2010 emissions** [tCO_2e / million] *baseline*	**reduction 2010-2030** *projected*	**2019 emissions** [tCO_2e / million] *pre-COVID-19*	**2020 emissions** [tCO_2e / million] *COVID-19*	**2021 emissions** [tCO_2e / million] *COVID-19*	**2023 emissions** [tCO_2e / million] *most recent*	**2030 emissions** [tCO_2e / million] *projected*
Facilities- generators	154.2	**-90%**	145.6	128.1	131.0	99.4	15.4
Facilities – purchased energy	75.7	**-60%**	112.9	84.1	73.2	55.5	30.3
Facilities – refrigerant leakage	19.1	**-80%**	26.3	21.7	20.4	18.0	3.8
Fleet - light	178.4	**-40%**	191.7	118.2	116.9	146.9	107.0
Fleet - heavy	106.0	**-3%**	137.8	139.0	145.2	222.2	102.8
Business travel - commercial airlines	127.3		225.5	88.0	80.2	149.6	85.5
subcategory: duty travel	*92.9*	***-45%***	*170.1*	*45.7*	*34.3*	*104.2*	*51.1*
Business travel - non-commercial airlines	48.3	**-10%**	95.1	86.2	83.2	82.2	43.5
Business travel - by land	3.1	**-10%**	9.7	8.5	6.6	5.5	2.8
Sum	712.1	**-45%**	945.0	673.9	656.7	779.3	391.1



Annex II: Mapping of the EPACT commitments against UN system commitments

Strategy for Sustainability Management in the UN System – Phase I: Environmental Sustainability in the Area of Management	***EPACT***	***Agenda 2030 – Sustainable Development Goals***
Governance: By 2025, the entity has implemented an environmental management system, including environmental targets	Enabler 1.1 Governance Enabler 1.2 EMS	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Governance: The entity has integrated environmental risks into its risk management procedures	This is already the case	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Governance: The entity applies safeguards to its programmes	Action 3.1 Safeguards	SDGs 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16
Governance: The entity has integrated environmental objectives into senior management performance	Enabler 3.1 Staff profiles	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Governance: The entity has an internal tax or levy or other dedicated systems for funding environmental improvements	Enabler 2.1 Sufficient financial resources	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Governance: The entity has dedicated capacity for environmental management	Enabler 2.1 Sufficient financial resources	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Governance: The annual report of the entity integrates progress on internal sustainability (safeguards, environmental management system, Greening the Blue)	Enabler 4.2 Public reporting	SDGs 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16
Impact: Reduction in Electricity use	Impact 1.1 Greenhouse gases Action 1.8 Warehouses Action 2.1 Construction Action 2.5 Energy at premises Action 5.1 IT footprint	SDGs 7, 9, 11, 13
Impact: Percentage of renewables	Impact 1.1 Greenhouse gases Action 1.8 Warehouses Action 2.1 Construction Action 2.5 Energy at premises	SDGs 7, 9, 11, 13
Impact: Percentage reduction in GHG emissions from air travel	Impact 1.1 Greenhouse gases Action 2.7 Travel	SDGs 7, 9, 11, 13

Strategy for Sustainability Management in the UN System – Phase I: Environmental Sustainability in the Area of Management	***EPACT***	***Agenda 2030 – Sustainable Development Goals***
Impact: percentage reduction in fuel use from ground transport	Impact 1.1 Greenhouse gases Action 1.2 Supply chain planning Action 1.3 Landside transport Action 2.8 Vehicles	SDGs 7, 9, 11, 13
Impact: Percentage of unavoidable greenhouse emissions reported by the entity that are offset	Is already the case	SDGs 7, 9, 11, 13
Impact: Entity has formal waste management programmes	Impact 2.1 Waste management Action 1.6 Food packaging Action 1.8 Warehouses Action 2.2 Waste at premises	SDGs 9, 11, 12, 14, 15
Impact: Percentage of waste being diverted to reuse or recycling	Impact 2.1 Waste management Action 1.6 Food packaging Action 1.8 Warehouses Action 2.2 Waste at premises	SDGs 9, 11, 12, 14, 15
Impact: Percentage of hazardous waste formally processed using environmentally sound management standards	Impact 2.1 Waste management Action 1.8 Warehouses Action 2.2 Waste at premises	SDGs 9, 11, 12, 14, 15
Impact: The entity has single-use plastic policies and reports on resulting plastic reduction	Impact 2.1 Waste management Action 2.3 Single-use plastics	SDGs 9, 11, 12, 13, 14, 15
Impact: Percentage of electric vehicles	Impact 1.1 Greenhouse gases Action 2.8 Vehicles	SDGs 7, 9, 11, 13
Impact: Percentage of fuel in use that meets international quality standards	Impact 4.1 Air pollution Action 1.3 Landside transport Action 1.4 Aviation Action 1.5 Shipping Action 2.8 Vehicles	SDGs 7, 9, 11, 13

Strategy for Sustainability Management in the UN System – Phase I: Environmental Sustainability in the Area of Management	***EPACT***	***Agenda 2030 – Sustainable Development Goals***
Impact: Entity has plan for minimizing short-lived pollutants	Impact 4.1 Air pollution Action 2.6 Refrigerants	SDGs 9, 11, 12, 13, 14, 15
Impact: Percentage of premises with water efficiency measures (taps, leak-reduction plans)	Impact 3.1 Water Action 2.1 Construction Action 2.4 Water at premises	SDGs 6, 9, 11, 14, 15
Impact: Percentage of wastewater discharged untreated	Impact 3.1 Water Action 2.1 Construction Action 2.4 Water at premises	SDGs 6, 9, 11, 14, 15
Impact: Percentage of reclaimed water reported	Impact 3.1 Water Action 2.1 Construction Action 2.4 Water at premises	SDGs 6, 9, 11, 14, 15
Impact: Percentage of sites for new premises that have been screened for biodiversity impacts	Impact 5.1 Biodiversity Action 2.1 Construction Action 3.1 Safeguards	SDGs 9, 11, 14, 15
Functions: Entity has policies and guidance that integrate sustainability considerations into procurement	Action 1.7 Procurement	SDGs 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16
Functions: Percentage of tenders with sustainability criteria at the entity and system-wide levels	Action 1.7 Procurement	SDGs 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16
Functions: Percentage of staff trained	Enabler 3.2 Awareness and training	SDGs 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16
Functions: Number of staff members recruited with environmental management expertise	Enabler 3.1 Staff profiles Enabler 2.1 Sufficient financial resources	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Functions: Percentage of greenhouse gas emissions from travel	Impact 1.1 Greenhouse gases Action 2.7 Travel	SDGs 7, 9, 11, 13

Strategy for Sustainability Management in the UN System – Phase I: Environmental Sustainability in the Area of Management	***EPACT***	***Agenda 2030 – Sustainable Development Goals***
Functions: Percentage reductions in emissions from travel per staff member	Impact 1.1 Greenhouse gases Action 2.7 Travel	SDGs 7, 9, 11, 13
Functions: Percentage of facilities implementing building standards	Action 2.1 Construction	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Functions: Percentage reductions in environmental impacts from environmental inventory in facilities	All impact areas	SDGs 6, 7, 9, 11, 12, 13, 14, 15
Functions: Percentage of sustainable and climate-neutral events with over 300 participants	Action 6.1 Events	SDGs 6, 7, 9, 11, 12, 13, 14, 15

Annex III:
Limitations and assumptions of the cost-benefit analysis

Overall limitations

The cost-benefit analysis only considers the direct economic costs of the EPACT for WFP and the direct economic benefits for WFP. It does not consider *indirect* economic costs or benefits for WFP, nor costs or benefits of *non-economic* nature. While these other costs and benefits are equally important, for the sake of simplicity they have not been estimated.

Assumptions

Cost of emission reduction technologies

Sandwell et al. (2021) estimated that the investment needed to avoid one tCO_2e from diesel generators in humanitarian settings is US$ 1,873 per tCO_2, as global average. This figure is in line with WFP's experience: the project proposals submitted to the EEP in 2022 requested US$ 1,440 on average to permanently eliminate one tCO_2e. The latter dollar figure is used to calculate the cost to reduce WFP's greenhouse gas emissions (from all sources in the UN common boundary, including the ones not related to premises) to 45 percent below the 2010 level. The total investment required in 2024-2030 is therefore estimated at US$ 108.7 million. This ball-park figure is subject to large uncertainty. On the one hand, the investment needed to remove the first few mt of CO_2e will be lower than the investment needed to eliminate the last few mt of CO_2e. On the other hand, technology is evolving rapidly, and the cost of available technologies will decrease in the next few years.

Cost of waste management

The World Bank (2018) calculated that the cost of waste management in low-income countries varies from US$ 20 to US$ 80 per mt per year, depending on the type of waste management (controlled landfill, recycling, or composting). This is in line with tariffs paid by WFP. In the present cost-benefit calculation it is estimated that the 1,790 mt of waste registered by WFP represent only 68 percent of the actual waste produced in WFP premises. According to the 2023 data, 25 percent of the recorded waste is reused, recycled, or disposed of in a controlled manner. This means that, in total, some 2,185 mt of waste still needs better management. Applying the highest rate of US$ 80 to the 2,185 mt of waste, it is estimated that that the *additional* cost to reach 100 percent of acceptable waste management in all WFP premises would arrive at US$ 175,000 per year. Hundred percent waste management could be achieved in 2030 and progress from 2024 to 2030 is assumed to be linear, as country offices and sub-offices establish more and more agreements with waste collection companies.

Cost of wastewater management

The cost of controlled collection and discharge of wastewater in non-sensitive areas has been estimated at EUR 0.13/m^3 in rural Spain (Rodriguez-Garcia et al., 2011, also cited in UNEP, 2015) and at US$ 0.133 in rural Egypt (AbdelMoula et al., 2021). Correcting for inflation and

acknowledging that WFP premises are located in more complex contexts, a cost of US$ 0.30/m^3 is assumed for the controlled collection and discharge of wastewater in WFP premises. With regards to the total volume of wastewater at WFP premises, the cost-benefit analysis takes into account that only 341 out of 1,519 premises reported their volume of wastewater in 2023. Applying the rate of US$ 0.30/m^3 to the presumed 480,000 m^3 of wastewater that needs better management, the *additional* cost of reaching 100 percent of controlled wastewater management and discharge is estimated at US$ 144,000. Hundred percent of acceptable wastewater management could be achieved in 2030 and progress from 2024 to 2030 is assumed to be linear, as country offices and sub-offices establish more and more agreements with wastewater management companies.

Cost of replacement of AC units

The average use-life of AC units in WFP is 5 years. Given that 7 years lie between 2024 and 2030, it is assumed that all AC units currently in use in WFP will be replaced before 2030 as they reach their natural end of life. Therefore, no extra cost is assumed for the elimination of AC units with banned refrigerants.

Savings from reduced fuel consumption

The envisaged GHG emission reductions from diesel generators, vehicle fleet, and heavy fleet have been summed and converted into litres of fuel (at a rate of 2.3 kg of CO_2e for each litre of fuel) and subsequently converted into dollar value (at a rate of US$ 1.4 per litre of fuel). This would amount to a saving of US$ 28.4 million per year by 2030. The reduction in fuel consumption by diesel generators would be covered by increased use of solar panels. The investment cost of solar systems is included in item '*Cost of emission reduction technologies*'.

Savings from increased energy efficiency in WFP premises

According to the International Energy Agency's *Net-Zero Emissions Scenario* (IEA, 2023), buildings in low-income countries can reduce their emissions by 25 percent below the 2010 baseline by 2030, simply by increasing energy efficiency. In 2010, WFP managed 1,053 premises that consumed 81 GWh of electricity, while in 2023, WFP managed 1,519 premises that consumed 76 GWh of electricity. This means that in 2023, WFP premises consumed 35 percent less energy compared to 2010 and that they are well below the reduction trajectory envisaged by IEA. Therefore, in the present cost-benefit analysis, no further costs or savings are associated with energy efficiency.

Savings from reduced duty travel by commercial airline

For every kg of CO_2e that WFP staff emitted by travelling by commercial airline in 2022, WFP had spent US$2.11 on airline tickets. Assuming this conversion factor, it is estimated that WFP would save US$ 12.5 million in the year 2030 if it reached the emission reduction target it has set itself for duty travel by commercial airlines. The decrease between 2024 and 2030 is assumed to be linear.

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