



منظمة الأغذية
والزراعة
للأمم المتحدة

联合国
粮食及
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Food
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Продовольственная и
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Organización
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para la
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y la
Alimentación

FINANCE COMMITTEE

Hundred and Thirty-sixth Session

Rome, 8 – 9 February 2011

**The Multi-Year Programme of Work of the
Finance Committee 2010–2013 (WFP Matters)**

Queries on the substantive content of this document may be addressed to:

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EXECUTIVE SUMMARY

- **At its 134th Session, the Finance Committee requested the WFP Secretariat to prepare a draft Multi-Year Programme of Work of the Finance Committee for the period 2010–2013.**
- Accordingly, the WFP Secretariat submits the requested draft document for consideration by the Finance Committee, which is based on the WFP Executive Board Programme of Work. The Multi-Year Programme of Work of the Finance Committee relating to WFP matters may require periodic adjustment in order to ensure consistency with any concomitant alterations to the WFP Executive Board Programme of Work.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Committee is invited to review and approve the document for transmission to the Council for review.

Draft Advice

The Finance Committee approves its Multi-Year Programme of Work 2010–2013 (WFP Matters), and recommends its review by the Council.

Objective for the Finance Committee related to WFP Matters

1. The World Food Programme (WFP) is jointly established by the United Nations and the Food and Agriculture Organization of the United Nations (FAO) as programme for the purposes and for the performance of the functions set out in the General Regulations and shall continue its activities in the light of periodic reviews.¹
2. As stated in Article XIV.4 of the General Regulations and Rules of the World Food Programme, “In all matters relating to the financial administration of WFP, the Board shall draw on the advice of the United Nations Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the Finance Committee of FAO”.

Results

2. Through the indicators for Results below, the Finance Committee (FC) seeks to provide sound technical and policy advice and guidance to the Executive Board (EB). It is recognized that the EB will consider other factors and inputs in addition to the advice from the FC when taking decisions on these matters.

I. RESOURCE, FINANCIAL AND BUDGETARY MATTERS

Result: FC guidance and recommendations strongly support and inform the EB decisions on resource, financial and budgetary matters.

Indicators and targets:

- FC recommendations are noted in the “Decisions and Recommendations” document of each EB Session.

Outputs: Clear, precise and consensual recommendations to the EB.

Activities:

- Review of the financial framework review update
- Review of WFP Management Plan updates submitted for approval or consideration
- Review of the final update on the WINGS II Project
- Assessment of WFP Annual Audited Accounts, along with the concomitant report of the External Auditor
- Review of the Report of the Executive Director on the Utilization of Contribution and Waivers of Costs (General Rules XII.4 and XIII.4)
- Review of WFP Biennial Management Plan (2012–2013)
- Review of the WFP Efficiency Report
- Review of the Working Capital Financing Facility
- Review of other papers for consideration or approval regarding resource, financial and budgetary matters

Working methods:

- Focused and efficient discussion during FC Sessions that result in clear recommendations
- Contact with the Deputy Executive Director (DED) of Resource Management and Accountability Department, as necessary

¹ “General Regulations and General Rules – Financial Regulations – Rules of Procedure of the Executive Board”, November 2009

II. OVERSIGHT

Result: FC guidance and recommendations strongly support and inform the EB decisions on resource, financial and budgetary matters.

Indicators and targets:

- FC recommendations are noted by the EB in the “Decisions and Recommendations” of each EB Session.

Outputs: Clear, precise and consensual recommendations to the EB.

Activities:

- Review of the Process of Selection and Appointment of the WFP External Auditor, and making of a specific recommendation to the EB accordingly
- Review of the Revised Fee for the External Auditor for the Biennium 2008–2009
- Review of the Report of the External Auditor on Management Matters and WFP Management Response
- Review of the Report of the External Auditor on the Strategic Planning and Reporting at WFP Country Office –Uganda and WFP Management Response
- Review of the Report of the External Auditor on the IPSAS Dividend: Strengthening Financial Management and Response of the Secretariat
- Review of the Final Report of the Evaluation Panel on the Selection and Appointment of the WFP External Auditor for the Term 1 July 2010–30 June 2016 and making of a specific recommendation to the EB accordingly
- Review of the Process for Appointment of Members to the Audit Committee and making of a specific recommendation to the EB accordingly
- Review of the Proposed Amendments to the Terms of Reference of the WFP Audit Committee
- Review of the Annual Report of the WFP Audit Committee
- Review of the Progress Report on the Implementation of the External Auditor recommendations
- Review of the Report of the Inspector General on an annual basis
- Review of WFP Policy for Disclosure of Internal Audit Reports to Members States
- Review of WFP Anti-fraud and Anti-Corruption Policy
- Review of the Report of the External Auditor on WFP Operations in Somalia and WFP Management Response
- Review of the Investigation on WFP Operations in Somalia
- Review of WFP Operations in Somalia
- Review of the Second Update on WFP Management Actions in Somalia

Working methods:

- Focused and efficient discussion during FC Sessions that result in clear recommendations
- Contact with the DED of Resource Management and Accountability Department, as necessary