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**Executive Board  
Third Regular Session**

**Rome, 21–25 October 2002**

# **FINANCIAL AND BUDGETARY MATTERS**

**Agenda item 5**

***For approval***



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## **AUDITED BIENNIAL ACCOUNTS (2000–2001)—SECTION V**

**Progress Report on the Implementation of  
Recommendations in the 2000–2001 Report of  
the External Auditor**

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## **PROGRESS REPORT ON THE IMPLEMENTATION OF RECOMMENDATIONS IN THE 2000–2001 AUDIT REPORT OF THE EXTERNAL AUDITOR**

1. The Executive Director is pleased to submit this report, which sets out the responses of the Secretariat and information on actions taken to date or actions that will be taken to implement the recommendations in the Report of the External Auditor on the Financial Statements of WFP for the financial period 1 January 2000 to 31 December 2001.
2. The external auditor's report conveys results of audits conducted during 2000, 2001 and the first part of 2002. At the conclusion of these audit activities, the external auditor immediately conveyed the results to the offices concerned at Headquarters and to country offices in the form of audit observations or management letters. This provided the opportunity to respond immediately to the recommendations and take corrective actions or to formulate decisions and strategies for future implementation of the recommendations. These are set out in this first progress report on the implementation of recommendations in the 2000/01 Audit Report of the External Auditor.
3. The present document is further improved in response to the FAO Finance Committee's suggestions that the external auditors should indicate in their report the relative importance of their recommendations and a timeframe for implementation. The matrix now consists of five columns:
  - The first column reflects the recommendations of the external auditor as presented in his 1998/99, report, referenced to the paragraph numbers of the External Audit Report.
  - The second column reflects the importance assigned to the recommendation by the external auditor.
  - The third column presents the time frame for completion of the action suggested by the external auditor.
  - The fourth column presents the Secretariat's responses and comments on the recommendation.
  - The final column reflects the actions that have been taken or that are to be taken.



## PROGRESS REPORT ON THE IMPLEMENTATION OF RECOMMENDATIONS IN THE 2000–2001 AUDIT REPORT OF THE EXTERNAL AUDITOR

| External Auditor's recommendations (as per 2000–2001 Audit Report)  | Importance       | Timeframe for completion | WFP response   | Actions taken to date or to be taken   |
|---|------------------|--------------------------|--|--|
| <b>FINANCIAL MATTERS</b>  |                  |                          |  |  |
| <b>Commodity valuation methods</b>  |                  |                          |  |  |
| The previous recommendation is reiterated for the design and implementation of a comprehensive procedure, including a more specific definition of what constitutes a donor invoice that complies with General Rule XIII.6 and Financial Rule 104.2. [para. 15]  | Significant      | Before the end of 2002   | Agreed   | A directive will be prepared that will set out procedures for commodity valuation, provide a definition of an invoice or its equivalent and identify the units responsible for ensuring compliance with the rules mentioned. |
| <b>Contribution from the Friends of WFP</b>   |                  |                          |  |  |
| In view of the current intention of WFP to generate more funding from the private sector, it is recommended that a policy and detailed guidelines be established in this regard. Since the issue may have repercussions on ISC, as in the case of the Friends of WFP, the Executive Board should be consulted prior to the issue of the policy. The Programme indicated that this would be one of the issues raised in respect of the resource and long-term financing policy (R&LTF). [para. 22] | Significant      | By the end of 2003       | Agreed that a policy on the handling and accounting of donations from the private sector should be developed. This should include a policy for recovery of indirect support costs (ISC). | A consultant has been engaged to review private sector fund-raising arrangements; any proposals on the policies will be developed and presented to the EB in the context of the review of R&LTF policies.                    |
| <b>Interest</b>   |                  |                          |  |  |
| It is recommended that a new accounting instruction on the computation of interest be promptly issued. [para. 29]   | Merits attention | Before the end of 2002   | Agreed. Accounting instructions will be issued to formalize the present practice of automatic computation of interest in WINGS.  |  |
| <b>Bank reconciliation</b>  |                  |                          |  |  |
| It is recommended that all effort be made to shorten the delays currently encountered in the bank reconciliation process. [para. 39]  | Significant      | Immediate effect         | Bank reconciliations were delayed during 2001 because of prioritization of activities relating to payroll  | To date, progress has been made on the completion of 2002 reconciliations for all 35 of WFP's Headquarters bank accounts. Priority has   |



| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)  | Importance  | Timeframe for completion | WFP response   | Actions taken to date or to be taken   |
|--|-------------|--------------------------|--|--|
|  |             |                          | <p>implementation and limited staff resources. These were compensated for by ensuring that all payments were authorized appropriately, but daily bank balances including all payments were being monitored in real time as they are now accessible in the new system.</p> <p>The bank reconciliation function was transferred from treasury to the accounts branch in order to strengthen checks and balances.</p>           | <p>been given to the higher dollar value accounts; approximately 75 percent of total cash was reconciled up to June 2002.</p>  |
| <b>Monitoring of field bank accounts</b>   |             |                          |  |  |
| <p>It is recommended that FSF reconcile on a regular basis its list of country office accounts with the country offices concerned. It is also recommended that country offices be reminded of the COAG prescriptions. [para. 42]</p>   | Significant | Immediate effect         | <p>The present list of country office accounts (monthly cash book balances report), which is generated from a database maintained in Headquarters, has been circulated to finance officers and regional directors.</p> <p>As an additional process, the list will be reviewed against the COAG-SAPInt uploads of banking transactions to detect any bank accounts that are not in this list of authorized bank accounts.</p> | <p>FSF will continue to use this list as a basis for reviewing and communicating to management the status of bank accounts, including decisions or actions to open or close bank accounts.</p> |
| <b>Monetized funds held in trust</b>   |             |                          |  |  |
| <p>The following is recommended:</p> <ul style="list-style-type: none"> <li>➤ Existing discrepancies should be investigated until fully resolved.</li> <li>➤ Reconciliation between assets and liabilities should be performed on a regular basis.</li> <li>➤ As prescribed by the Executive Director's circular, local external auditors should be appointed to audit these funds on an annual basis. [para. 43]</li> </ul> | Significant | Immediate effect         | <p>Existing discrepancies will be investigated and adjustments made as appropriate.</p> <p>Agreed. All relevant assets and liabilities accounts will be reviewed and reconciled regularly.</p> <p>Agreed. A review will be conducted with OEDA to ascertain the extent of compliance to this ED circular.</p>  | <p>Reconciliation work has begun. When it is completed, the adjustments will be made.</p>  |





| External Auditor's recommendations (as per 2000–2001 Audit Report)  | Importance       | Timeframe for completion                 | WFP response   | Actions taken to date or to be taken  |
|---|------------------|--|--|---|
| <b>Number of accounts (chart of accounts in WINGS)</b>  |                  |  |  |   |
| It is recommended that a review be conducted with the objective of streamlining the chart of accounts. [para. 48]   | Significant      | Immediate effect                         | Agreed.  | A consultant has been assigned to review the chart of accounts.   |
| <b>Despatch and demurrage accounts</b>  |                  |  |  |   |
| It is recommended that items still outstanding be cleared as soon as possible and that a monthly reconciliation be carried out thereafter. Prompt issue of the directive on "Policies and Procedures for Demurrage and Despatch" is further recommended. [para. 49] | Significant      | Immediate effect                         | Agreed. A monthly reconciliation will be carried out and outstanding items will be cleared as soon as possible.  | A draft of the directive was circulated in July 2002 to the relevant offices as a step towards its completion and final issue.  |
| <b>Insurance accounts</b>   |                  |  |  |   |
| It is recommended that, once finalized, the detailed plan of action for the insurance accounts clearing be reviewed by OEDA and that progress be regularly reviewed thereafter. [para. 52]  | Significant      | Immediate effect                         | Agreed. The plan of action to clear the remaining amount will be implemented soon and submitted to OEDA for review.  | A list of proposals for strengthening management, accounting and reporting of the insurance accounts has been formulated and submitted to the Executive Director.   |
| <b>Staff-benefit funds</b>  |                  |  |  |   |
| The previous recommendation is reiterated to obtain accurate information on UNDP local staff accrued liabilities for appropriate disclosure in the 2002/03 financial statements. [para. 53]   | Merits attention | For the 2002–2003 biennium closure       | Agreed. WFP has obtained from UNDP the latest actuarial report. It is, however, of no use to the Programme, because the liabilities are not identified nor allocated among the participating United Nations organizations. | In early August 2002, WFP consulted with the United Nations Secretariat and was advised to proceed with its own actuarial study if information on WFP local staff needs to be obtained immediately. The Programme is heading in this direction and will pursue the matter in the coming months.               |
| <b>Different accounting policies for PSA income and expenditure</b>   |                  |  |  |   |
| It is recommended that WFP continue its efforts to record both its income and expenditures on an accrual basis. [para. 64]  | Fundamental      | For the 2004–2005 biennium at the latest | Agreed.  | WFP has completed the review of the implications of this change and will be presenting it to the Board as part of the review of the indirect support costs (ISC) for 2000/01 (WFP/EB/3/2002/05-C/1).<br><br>The Secretariat will implement this as soon as system and procedural changes can be put in place. |

| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)  | Importance       | Timeframe for completion   | WFP response   | Actions taken to date or to be taken   |
|--|------------------|----------------------------|--|--|
| <b>PSA expenditure</b>   |                  |                            |  |  |
| It is recommended that a comprehensive document on PSA expenditures be presented to the Executive Board for its review as soon as possible or at least well in advance of the 2004–2005 biennium budget preparation. [para 68] | Significant      | In 2003                    | Agreed.  | The paper on the final outcome of the review of the ISC for 2000/01, to be presented to the Board in October 2002, already includes extensive analysis of PSA expenditure. Other aspects or elements will be included in the review of the R&LTF.          |
| <b>MANAGEMENT MATTERS</b>  |                  |                            |  |  |
| <b>Treasury management</b>   |                  |                            |  |  |
| <b><i>WFP Investment Committee (IC) membership</i></b>   |                  |                            |  |  |
| It is recommended that the IC include more members with professional and practical treasury experience. [para. 91]   | Significant      | Before the end of 2002     | Agreed.  | WFP has initiated discussions with FAO on the participation of its Treasurer in the WFP committee, and vice-versa.<br><br>The IC invites all its members, including alternates, to its meetings to provide more comprehensive exposure on IC agenda items. |
| <b><i>Rules of procedure</i></b>   |                  |                            |  |  |
| To make it a more valuable tool, it is recommended that efforts be made to adopt the IC's annual work plan prior to the commencement of the year. [para. 95]   | Merits attention | From the 2003 plan onwards | The IC will make every effort to adopt its annual plan prior to the commencement of the year involved.   |  |
| It is recommended that preparation of IC meetings be improved to allow for distribution of the provisional agenda and documentation in a timely manner. [para. 96]   | Merits attention | Immediate effect           | Agreed. Delays in the circulation of agenda items and documentation resulted from limited staff in treasury (only one professional, assisted by a consultant) and more pressing priorities on daily investment activities and decisions. | During the first half of 2002, distribution of agenda items and documentation has been implemented earlier, as reflected in the audit report.  |
| It is recommended that WFP be consistent in the prompt issue of IC meeting minutes in line with the Rules of Procedure mentioned above. [para. 97]   | Merits attention | Immediate effect           | Agreed. Efforts will be made to issue minutes immediately after IC meetings.   |  |





| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)   | Importance       | Timeframe for completion | WFP response   | Actions taken to date or to be taken  |
|---|------------------|--------------------------|--|---|
| <b>Annual report of the IC</b>  |                  |                          |  |   |
| Since the Executive Director's circular does not contain any provisions relating to the submissions date of the IC's annual report nor to its content, it is recommended that such be included. [para. 98]                  | Merits attention | Immediate effect         | Agreed. A provision on submission of the IC annual report will be included in the amendment of the Executive Director's circular.  | The draft of the annual report for 2001 was submitted at the 30 July regular meeting of the IC to review second-quarter operations.   |
| <b>Headquarters banking arrangements</b>  |                  |                          |  |   |
| It is recommended that, depending on the outcome of the review of banking arrangements, a Request for Proposal for cash management services be issued in compliance with Financial Rule 112.17 mentioned above. [para. 110] | Fundamental      | Before mid-2003          | <p>Agreed. However, it should be emphasized that the decision not to go through a formal competitive process for existing and new banks was made because of the imminent implementation of the payroll system, which would have been a higher risk if new banks were selected at that time. The payroll implementation was successful; one of the reasons was the familiarity and collaboration that these banks provided during that period.</p> <p>After reviewing existing banking arrangements, WFP assures the Board that any selection will in future be made through a competitive process.</p> | In 2001, WFP conducted a formal competitive process to select a replacement bank to be responsible for handling United States contributions for external transport. The evaluation processes will be followed in future competitions.   |
| <b>Field banking arrangements</b>   |                  |                          |  |   |
| It is recommended that WFP continue to extend zero-balance accounts as part of overall banking strategy mentioned above. [para. 111]  | Significant      | Before the end of 2002   | Agreed. The zero-balance bank account is being extended in country offices.  | <p>Discussions on the extension of zero-balance accounts with relevant banks were initiated in the latter part of 2001.</p> <p>The country offices concerned were advised, and preparatory work for structuring the accounts started. This includes installation of an electronic banking system to allow access to real-time information on transactions and balances and development of an electronic banking manual for WFP.</p> |

| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)   | Importance  | Timeframe for completion | WFP response   | Actions taken to date or to be taken   |
|---|-------------|--------------------------|--|--|
| <b><i>Custodian arrangements</i></b>  |             |                          |  |  |
| Since the returns for the funds invested in the money market fund operated by the current custodian were lower than the ones achieved by the investment managers (IMs), it is recommended that the level of these funds be kept to a minimum and that a competitive process be organized for this service. Since the previous tender was organized five years ago, it is recommended that a new competitive process be organized for custodial services in the near future. [para. 114] | Fundamental | Before mid-2003          | Agreed.  | Funds kept with the money market accounts were maintained at the minimum level of about 10 days' requirements.<br><br>The plan to put custodial services out to competition has been conveyed to the present custodian. This will be implemented in relation to the competition and selection of investment managers, whose contracts are expiring in January 2003, and with other banking services. |
| <b><i>Investment guidelines</i></b>   |             |                          |  |  |
| It is recommended that the circular on investments be made more comprehensive by addressing, in particular, issues relating to the benchmark and the investment instrument quality. [para. 128]   | Significant | Before the end of 2002   | Agreed. Investments guidelines and service agreements with the investment managers will be reviewed, particularly on the benchmark, prior to the new contracting period commencing in February 2003.<br><br>The outcome of the review will be integrated in the revised agreements and/or the investment guidelines. |  |
| <b><i>Long-term investments for staff-related schemes, separation payments scheme and compensation plan reserve fund</i></b>  |             |                          |  |  |
| Considering that FAO will not be in a position to implement in the near future the less risky strategy it had contemplated for the past four years, it is recommended that WFP take over management of its long-term assets from FAO as soon as possible. [para. 145]   | Fundamental | As soon as possible      | Agreed.  | These decisions to take the management of the two staff-related benefit funds from FAO have been conveyed. Decisions and actions are being taken to complete the process, including completion of an asset and liability study that will be the basis for developing long-term investment policies for these funds, including the after-service medical benefits funds.                              |





| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)  | Importance  | Timeframe for completion                                       | WFP response   | Actions taken to date or to be taken  |
|--|-------------|--|--|---|
| <b>Actuarial review</b>  |             |  |  |   |
| It is recommended that future actuarial and asset/liability studies be planned well in advance to allow time for selecting an actuary through competitive bidding and including the results in the financial statements to be submitted for audit. [para. 151]   | Fundamental | For the 2002–2003 biennium                                     | Agreed for the future. For this particular actuarial review, competition was waived because of WFP's desire to have immediate information on the present status of estimated liabilities, considering that the joint study with FAO did not provide convincing results.  |   |
| <b>Currency management policy and foreign exchange instruments</b>   |             |  |  |   |
| <p>The following is recommended:</p> <ul style="list-style-type: none"> <li>➤ An exhaustive study on the extent and implications of receipts and disbursements in currencies other than the US dollar should be prepared and discussed by the IC.</li> <li>➤ The outcome should be formalized in an amendment to the existing policy and should be communicated to the Executive Board for information. [para. 163]</li> </ul> | Fundamental | Study to be finalized before the end of the 2002–2003 biennium | <p>Agreed. With the new Financial Rules and implementation of WINGS, many of these issues were raised and resolved.</p> <p>The remaining step is to put all these into one comprehensive policy that sets out procedures for the entire transaction flow from confirmation of contribution to actual receipt, programming, release of allotment, incurrence of obligations (PR and PO), payment and final reporting. FS is committed to completing this policy by the end of this biennium and will present it to the Executive Board for information.</p> |   |
| <b>Decentralization process</b>  |             |  |  |   |
| <b>Choice of the host cities for the new regional bureaux</b>  |             |  |  |   |
| It is recommended that for any future establishments of regional offices or bureaux a comparative study always be conducted and kept on record. [para. 176]  | Significant | Future ROs or RB   | Agreed.  | <p>Extensive review, discussion and evaluations are being carried out in the ongoing review to reconfigure the African regional bureaux in view of the southern African drought.</p> <p>The results of this review and future establishments of regional bureaux will be fully documented and kept on file.</p> |

| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)  | Importance       | Timeframe for completion             | WFP response   | Actions taken to date or to be taken  |
|--|------------------|--------------------------------------|--|---|
| <b>Government contributions</b>  |                  |                                      |  |   |
| <p>The following are recommended:</p> <ul style="list-style-type: none"> <li>➤ A new agreement, or an amendment to the agreement concluded for the RO, should be concluded for ODY. It should notably detail the form of the present Government's contribution (rent-free premises) and indicate precisely who should pay for utilities, maintenance and repairs.</li> <li>➤ As far as the country office is concerned, once WFP has defined its overall policy, a new agreement should be concluded. In the meantime, the situation regarding the arrears should be addressed. [para. 186]</li> </ul> | Significant      | Negotiations to be initiated in 2002 | Agreed in general. However, this will be addressed depending on the outcome of the ongoing review of the reconfiguration of the African bureaux. |   |
| It is recommended that WFP renegotiate its agreement for ODB to bring its contribution more into line with the actual costs incurred by the RB. [para. 191]  | Significant      | Negotiations to be initiated in 2002 | Agreed. ODB will initiate these negotiations as soon as possible.  |   |
| <b>Physical set-up and inventory control and management</b>  |                  |                                      |  |   |
| It is recommended that prompt action be taken by all RB in order to ensure compliance with the directive issued on 16 April 1997 for the management and control of inventory. [para. 195]  | Significant      | Immediate effect                     | Agreed   | A new Lotus Notes inventory system has been completed and piloted in Cairo. In the recent meeting of the Committee on Management and Administrative Matters, a decision was reached to adopt the system for all field offices. A training strategy will be developed and implemented as soon as possible. |
| <b>Roles and functions of each level</b>   |                  |                                      |  |   |
| It is recommended that a new directive on RB, RO and country office roles and functions be finalized as soon as possible. [para. 201]  | Merits attention | Before the end of 2002               |  | ODO has completed the draft. It should be circulated to all offices concerned for immediate issue.  |





| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)  | Importance  | Timeframe for completion | WFP response | Actions taken to date or to be taken  |
|--|-------------|--------------------------|--------------|---|
| <b>FMP implementation</b>  |             |                          |              |   |
| <b><i>Data clean-up and migration</i></b>  |             |                          |              |   |
| It is recommended that the work on outstanding migration issues be pursued until all the discrepancies are fully explained, all items duly reconciled and all missing documentation duly filed. On the basis of precise estimates of the workload, deadlines should be established and closely monitored, and progress regularly reviewed by OEDA. [para. 227] | Fundamental | Before the end of 2002   | Agreed.      | Post-migration clean up has continued in 2002. Items requiring further work have been identified and a plan for dealing with them will be formulated.   |
| <b><i>Segregation of duties</i></b>  |             |                          |              |   |
| Since this review was closely related to the review of authorized users by transaction code mentioned above, it is recommended that they be completed as soon as possible. [para. 236]   | Fundamental | Before the end of 2002   | Agreed.      | The Programme has already adopted for country offices the business rules previously implemented in Headquarters. In early August, a WINGS bulletin was drafted to allocate these responsibilities to accounting or disbursement officers only.<br><br>Additional rules to address the need to reduce the business risks highlighted in this report will be finalized by the end of August 2002. |
| In view of the potential risks of fraud, especially in the field, it is still recommended that "vendor" master data management should be centralized as soon as possible, at least at the level of each RB for all the country offices in their respective area. [para. 238]   | Fundamental | Before the end of 2002   | Agreed.      | Because of limited staff resources, the Programme has temporarily limited the responsibility for vendor creation to two staff members only (with an alternate) in each office. This will reduce the number of users from 700 to approximately 110. Once the bulk of vendor creation is complete, the situation will be reviewed.  |
| <b><i>Controls on the integrity of financial data</i></b>  |             |                          |              |   |
| It is recommended that a procedure be established to review batch input sessions on a regular basis. It is recommended that a similar procedure be established for the regular review of "parked" transactions or documents. [para. 240]   | Significant | Before the end of 2002   |              | A procedure will be developed for the review of batch files and parked documents.   |

| External Auditor's recommendations<br>(as per 2000–2001 Audit Report)   | Importance  | Timeframe for completion | WFP response  | Actions taken to date or to be taken  |
|---|-------------|--------------------------|---|---|
| <p>Since WFP is in agreement with the suggested improvements, it is recommended that they be implemented as soon as possible. [para. 242]</p>   | Significant | Before the end of 2002   | <p>Agreed. The enhancement of COAG-SAPInt is continuously under review to ensure a more reliable and efficient upload of transactions to WINGS.</p> <p>During 2001, we made significant efforts to improve, harmonize with WINGS and make the upload more reliable and efficient.</p>   | <p>A revised version of COAG-SAPInt was recently issued, and guidance was provided to country offices.</p> <p>A recent review of the status of uploads revealed that 100 percent of country office expenditures up to the end of July has been uploaded. The system is thus up-to-date with respect to recording expenditures by country offices without WINGS.</p> |
| <p><b>Access to the commodity movement tracking and analysis system (COMPAS)</b></p>  |             |                          |   |   |
| <p>The recommendations are as follows:</p> <ul style="list-style-type: none"> <li>➤ The shortcomings reported for training should continue to be addressed and documentation should be translated into other languages (Spanish and French at least) as soon as possible.</li> <li>➤ Long-term improvements to COMPAS should be considered on the basis of experience in country offices that have been working with COMPAS since its inception. [para. 248]</li> </ul> | Significant | Before the end of 2002   | <p>WFP intends to strengthen the capacity of regional bureaux to do their own training, tailored to regional needs.</p> <p>The imminent finalization and roll-out of COMPAS version 2.0 will be accompanied by translations for the new user guide.</p> <p>The system is continuously evaluated through regular contact with field offices. Improvements thus result from field office requirements and needs or from other units in the WFP food supply chain.</p> | <p>A proposal to implement this strategy has been presented to the Executive Director for his approval; funding for it will be included in his proposal to the Executive Board in October.</p>  |
| <p><b>Use of COAG-SAPInt</b></p>  |             |                          |   |   |
| <p>The recommendations are as follows:</p> <ul style="list-style-type: none"> <li>➤ The shortcomings reported for training should be addressed and documentation should be translated into other languages (Spanish and French at least) as soon as possible.</li> <li>➤ Priority should be given to the roll-out of SAP, at least to all large country offices on the basis of adequate connectivity and training. [para. 252]</li> </ul>                              | Significant | Before the end of 2002   | <p>Agreed. The guidance will be translated in French and Spanish as soon as possible.</p> <p>The roll out of WINGS in all country offices is a corporate priority; it should continue at a faster pace, as recommended by the External Auditor.</p>   | <p>A strategy to do this has been formulated, including the roll out of WINGS—Light (capacity to read, print, etc.); it will be finalized in late August when presented to the ICT Board.</p> <p>A proposal for funding this initiative has been presented to the Executive Director; a funding proposal will be submitted to the Executive Board in October.</p>   |



## ACRONYMS USED IN THE DOCUMENT

|            |   |
|------------|---|
| ASMCP      | After-Service Medical Coverage Plan                                   |
| CFA        | Committee on Food Aid Policies and Programmes                         |
| COAGSAPINT | Country Office Accounting Guide SAP Interface                         |
| COMPAS     | Commodity Movement, Processing and Analysis System                    |
| CPRF       | Compensation Plan Reserve Fund  |
| DEV        | Development   |
| DHA-CERF   | Department of Humanitarian Affairs – Central Emergency Revolving Fund |
| DOC        | Direct Operational Costs  |
| DSC        | Direct Support Cost   |
| DSCAF      | Direct Support Cost Advance Facility                                  |
| ELA        | Emergency Logistics Authorization Mechanism                           |
| EMOP       | Emergency Operation   |
| FAC        | Food Aid Convention   |
| FAO        | Food and Agriculture Organization of the United Nations               |
| FITTEST    | Groups of Fast IT and Telecoms Emergency and Support Teams            |
| GCCC       | Government Cash Contributions for Local Costs                         |
| GF         | General Fund  |
| GL:M       | General Ledger:Millennium   |
| HR         | Human Resources   |
| ICT        | Information/communications technology                                 |
| IEFR       | International Emergency Food Reserve                                  |
| IRA        | Immediate Response Account  |
| ISC        | Indirect Support Recoveries   |
| ISP        | Institutional Strengthening Programme                                 |
| JPO        | Junior Professional Officer   |
| LTSH       | Landslide transport, storage and handling                             |
| NGO        | Non-governmental organization   |
| OASIS      | Operational and Strategic Integrated System                           |
| ODOC       | Other Direct Operational Costs  |
| PRRO       | Protracted Relief and Recovery Operation                              |
| PSA        | Programme Support and Administrative costs                            |



|           |   |
|-----------|---|
| RLTF      | Resource and Long-Term Financing                                    |
| RMS       | Resource Mobilization System  |
| SAP       | Systems Application Product   |
| SIMMS     | Strategic Integrated Management Support System                      |
| SO        | Special Operation   |
| SPR       | Standard Project Reports  |
| SPS       | Separation Payment Scheme   |
| STRIPSUS  | Seperate Trading of Registered Interest and Principal of Securities |
| TC/IT     | Telecommunications/information technology                           |
| UNDP      | United Nations Development Programme                                |
| UNHRD     | United Nations Humanitarian Response Depot                          |
| UNJSPF    | United Nations Joint Staff Pension Fund                             |
| UNSECOORD | Office of the United Nations Security Coordinator                   |
| WINGS     | WFP Information Network and Global System                           |
| WIS       | WFP Information Systems   |

