



# Acronyms and Abbreviations

Resource Management Department

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For Executive Board Members:

This guide covers common acronyms and terms used in the Resource Management Department. We hope that this will help you better understand our internal systems and will serve as an easy reference point throughout Executive Board sessions, Informal Consultations, and bilateral meetings. Please note, this guide is aimed at being user friendly, so the language has been simplified from the technical and legal definitions. The guide is also a living document, and will continue to be updated and shared periodically.

**ACABQ** [Advisory Committee on Administrative and Budgetary Matters](#)

A subsidiary expert committee of the UN General Assembly which is composed of sixteen members.

**AED** [Assistant Executive Director](#)**APP** [Annual Performance Plan](#)

A management tool used by country offices, regional bureaux, HQ divisions and standalone WFP offices to set their annual objectives in line with WFP results and accountability frameworks, containing main activities, key performance indicators and consideration of risks.

**APR** [Annual Performance Report](#)

The Annual Performance Report details WFP's performance in terms of the Strategic Plan and the Management Plan, including the Strategic Results Framework and the Management Results Framework.

**BoE** [Budgeting for Operational Effectiveness \(part of FFR\)](#)

A work stream of the Financial Framework Review (FFR) which looks to improve operational and programmatic effectiveness through the introduction of a country portfolio budget structure.

**CBF** [Capital Budgeting Facility](#)

A revolving fund to enable WFP to implement large-scale initiatives that improve efficiency by reducing costs in the long-term.

**CBT** [Cash-based Transfers](#)

A set of transfer modalities through which beneficiaries are provided with purchasing power either in the form of cash and/or value vouchers.

**CCIs** [Critical Corporate Initiatives](#)

Initiatives which strengthen WFP's programming, operational and administrative capacity to fulfil its mission and deliver value for money. They must meet a number of criteria including being one-off in nature, not being covered by regular PSA, not relating to a single project, requiring predictable funding, and unlikely to generate sufficient additional investment from donors through corporate trust funds.

**CD&A** [Capacity Development and Augmentation](#)

Capacity Development & Augmentation activities aim to establish or improve full national managerial ownership of a food security programmes, including technical assistance to national government to enhance /improve an on-going national food and nutrition security programme, emergency preparedness and response, home grown school feeding, and other related activities. It also includes Capacity Augmentation to provide goods and services in the absence of national capacity or ownership.

- CERF** [Central Emergency Relief Fund](#)
- CERF is a rapid humanitarian response fund for people affected by natural disasters and armed conflict. CERF is comprised of voluntary contributions to provide immediate funding for life-saving humanitarian action anywhere in the world.
- CO** [Country Office](#)
- WFP representation in a country or territory.
- COP** [Country Operational Plan](#)
- A plan that supports the internal management and implementation of Country Strategic Plans (CSPs). COPs will integrate updated assessments of needs in collaboration with government counterparts and partners.
- COSO** [Committee of Sponsoring Organizations of the Treadway Commission](#)
- The COSO framework is a common internal control model against which organizations may assess their internal control systems.
- CPB** [Country Portfolio Budget](#)
- Is a country budget structure with a single envelope covering all types of operational requirements and categorized by strategic result.
- CRF** [Corporate Results Framework](#)
- A framework which aligns the new Strategic Plan with the Sustainable Development Goals (SDGs) into a singular performance framework for management and strategic results.
- CSP** [Country Strategic Plan](#)
- A plan which lays out WFP's strategic and programmatic plans and their operational implications in support of national priorities to eliminate food insecurity and malnutrition. CSPs translate WFP's Strategic Plan and the Global Goals on Sustainable Development, particularly Goal Two, into actions at the country-level.
- DED** [\(Office of the\) Deputy Executive Director](#)
- DEV** [Development Operations](#)
- The category of food aid programmes and projects that support economic and social development. This category includes rehabilitation and disaster preparedness projects and technical assistance to help developing countries establish or improve their own food assistance.
- DOC** [Direct Operational Costs](#)
- Any cost WFP incurs in providing inputs that are used directly in WFP interventions by beneficiaries, by the government of the recipient country or by other implementing partners. This includes the cost of commodities, ocean transportation and related costs, and landside transportation, storage and handling (LTSH). It does not include Direct Support Costs (DSC).
- DRD** [Deputy Regional Director](#)
- DSC** [Direct Support Costs](#)
- A cost that can be directly linked with the provision of support to an operation and that would not be incurred should that activity cease.

- EMOP** [Emergency Operations](#)  
One of WFP's programme categories which provides emergency food aid and related assistance to meet the food needs of people affected by a disaster or other emergency. An EMOP generally lasts no more than 24 months, after which any need for continuing relief and rehabilitation/recovery assistance should normally be met through a PRRO.
- EPR** [Emergency Preparedness and Response](#)
- ERM** [Enterprise Risk Management](#)  
A process of planning, organizing, and controlling activities in order to minimize the effects of risk on the organization's programmes and assets.
- ETC** [Emergency Telecommunications Cluster](#)  
ETC is one of the eleven global clusters that were set up by IASC to improve humanitarian response.
- FAO FC** [Food and Agriculture Organization Finance Committee](#)
- FFA** [Food for Assets](#)  
FFA programmes are one of WFP's key tools for providing food assistance to the most vulnerable. Using food, vouchers or cash transfers, FFA get communities participating in activities such as repairing irrigation systems, building bridges, soil conservation and setting up community granaries.
- FFR** [Financial Framework Review](#)  
A review of WFP's financial framework which started in 2014. The objective of the review is to maximize operational effectiveness through realistic planning, enhanced accountability, streamlined processes and defragmented internal structures to better align financial and results frameworks.
- FITTEST** [Fast IT and Telecoms Emergency and Support Team](#)  
Fast IT and Telecommunications Emergency and Support Team is WFP's IT rapid response team for emergencies.
- FSP** [Financial Service Provider](#)  
A business entity that can deliver cash to beneficiaries and/or reimburse retailers for redeemed vouchers through the use of its banking, communications or mobile network facilities. Examples of FSPs are banks, micro-finance institutions, money-transfer companies, post office, mobile network operators/mobile money providers, and IT companies.
- GCMF** [Global Commodity Management Facility](#)  
A facility that enables WFP to buy food on the basis of estimated regional needs and funding forecasts with a view to exploiting favorable market conditions and reducing the time required to deliver food to beneficiaries.
- HQ** [Headquarters \(Rome, Italy\)](#)
- IASMN** [Inter-agency Security Management Network](#)  
The IASMN is a Network with reports to the High Level Committee on Management (HLCM), and is responsible for reviewing policies, procedures and practices of the UN Security Management System.

<b>IC</b>	<b>Informal Consultation OR Investment Case</b>
<b>ICSC</b>	<b>International Civil Service Commission</b> An independent expert body established by the UN General Assembly. Its mandate is to regulate and coordinate the conditions of service of staff in the United Nations Common System.
<b>IPL</b>	<b>Internal Project Lending</b> A facility which provides loans to projects using forecast contributions as collateral.
<b>IPSAS</b>	<b>International Public Sector Accounting Standards</b> The International Public Sector Accounting Standards is a series of 26 financial reporting and accounting standards. It has been specifically developed for the public sector by the International Sector Accounting Standards Board (IPSASB).
<b>IRA</b>	<b>Immediate Response Account</b> The immediate response account (IRA) is a multilateral funding facility that enables WFP to provide immediate food assistance, as well as fund logistical and other non-food costs, in an emergency situation before donor countries have provided resources towards a specific project. It is a revolving and replenishable fund to which donors make contributions.
<b>ISC</b>	<b>Indirect Support Costs</b> Costs that support the execution of projects and activities, but that cannot be directly linked to their implementation.
<b>JIU</b>	<b>Joint Inspection Unit</b>
<b>KPI</b>	<b>Key Performance Indicator</b> A Key Performance Indicator is a measurable value that demonstrates progress towards the result to which the indicator is linked.
<b>LESS</b>	<b>Logistics Execution Support System</b> LESS is a system that gives full visibility of WFP food commodities as they move along the supply chain, from point of receipt up to the final delivery for distribution.
<b>LTAs</b>	<b>Long-term agreements</b> A simplified method of filling anticipated repetitive needs for supplies or services by establishing charge accounts with qualified sources of supply.
<b>LTSH</b>	<b>Landside, Transport, Storage and Handling costs</b> LTSH is any landside transport (by whatever means) between two countries, landlocked or otherwise, which occurs fully or in part outside the borders of the receiving country, and follows an external transport.
<b>MAF</b>	<b>Macro-advance financing (part of FFR)</b> The macro-advance financing (MAF) work stream is intended to provide aggregated budget authority for country offices earlier in the process (for example, at the beginning of the year or start of an operation), to reduce the impact of fragmented funding streams, increase the predictability of timing and level of resourcing to enhance efficiency and effectiveness.
<b>MOSS</b>	<b>Minimum Operating Security Standards</b> A set of country-specific standards to establish field based criteria for minimum security arrangements to enhance staff safety, mitigate risk and support and enable field operations.

<b>MP</b>	<p><b>Management Plan</b></p> <p>The three-year comprehensive plan of work approved by the Board each year on a rolling basis, inclusive of planned outcomes and indicators of achievement, together with the annual WFP budget.</p>
<b>MRDs</b>	<p><b>Management Results Dimensions</b></p> <p>The Management Result Dimensions (MRD's) reflect the priorities WFP wishes to focus on as an organization in order to ensure that our overall strategic objectives are met. These were defined by the Executive Director and Leadership Group (Deputy and Assistant Executive Directors) in 2013 as: People, Partnerships, Processes and Systems, Programmes and Accountability and Funding.</p>
<b>ODOC</b>	<p><b>Other Direct Operational Costs</b></p> <p>All activity inputs (e.g. staff resources, non-food items or services) provided by WFP and used directly in activities by beneficiaries, the government of the recipient country or other implementing partners. These include costs related to food transformation (e.g. milling).</p>
<b>OED</b>	<p><b>Office of the Executive Director</b></p>
<b>OR</b>	<p><b>Operational Reserve OR Operational Requirements</b></p> <p><b>[Operational Reserve]:</b> An account within the General Fund to be used to ensure continuity of operations in the event of a temporary shortfall of resources.</p> <p><b>[Operational Requirements]:</b> All direct operational needs and direct support costs related to approved projects and their logical extensions.</p>
<b>OS</b>	<p><b>Operations Services Department</b></p>
<b>OSH</b>	<p><b>Occupational Safety and Health</b></p>
<b>P4P</b>	<p><b>Purchase for Progress</b></p> <p>WFP's Purchase for Progress (P4P) programme connects smallholder farmers to markets, giving them an opportunity to grow their businesses and improve their lives and those of their entire communities.</p>
<b>PG</b>	<p><b>Partnership, Governance and Advocacy Department</b></p>
<b>PoW</b>	<p><b>Programme of Work</b></p> <p>An appeal for resources which is based on assessed needs, and determined in collaboration with governments and other partners. The programme of work includes Operational Requirements and Indirect Support Costs (ISC).</p>
<b>PPoW</b>	<p><b>Prioritized Plan of Work</b></p> <p>PPoW sets out the utilization of anticipated funding on the basis of project funding forecasts. Prior to the approval of the Management Plan, the plan is referred to as the Provisional Prioritized Plan of Work (PPPoW).</p>
<b>PRRO</b>	<p><b>Protracted Relief and Recovery Operation</b></p> <p>One of WFP's programme categories for protracted relief and recovery needs. An EMOP may become a PRRO when it reaches a two-year limit, and may integrate developmental approaches to gradually promote recovery.</p>

PSA	Programme Support & Administration	The portion of WFP's budget that provides indirect support to WFP's activities.
PSAEA	Programme Support & Administration Equalization Account	A reserve set up to record the difference between Indirect Support Cost (ISC) revenue and PSA expenses for the financial period.
QCPR	Quadrennial Comprehensive Policy Review	The QCPR is a review carried out by the UN General Assembly. It establishes system-wide policy for development cooperation, and assesses the effectiveness, efficiency, coherence and impact of UN operational activities for development.
RB	Regional Bureaux	
RBA	Rome-Based Agencies	
RBB	Regional Bureau, Bangkok	
RBC	Regional Bureau, Cairo	
RBD	Regional Bureau, Dakar	
RBJ	Regional Bureau, Johannesburg	
RBN	Regional Bureau, Nairobi	
RBP	Regional Bureau, Panama OR Resource Based Planning	
REACH	Renewed Efforts Against Child Hunger and Undernutrition	An inter-agency initiative between five UN agencies (FAO, WHO, UNICEF, WFP and IFAD) which is committed to meeting the nutrition needs of the world's most vulnerable children and women, through data-driven facilitation support that builds government institutional capacity, enriches policy and planning processes and prioritizes scarce resources.
RM	Resource Management Department	
RbP	Resource Based Plan (Part of FFR)	A plan, derived from a needs-based plan, which is prioritized and adjusted on the basis of the funding forecasts and resource situations of a project.
RMB	Budget and Programming Division	
RMF	Finance and Treasury Division	
RMM	Management Services Division	
RMP	Performance Management and Monitoring Division	
RMQ	Field Security Division	
RMT	Information Technology Division	
RMW	Staff Wellness Division	
RMX	Resource Management Integration & Support Office	



## SCOPE SCOPE

SCOPE is WFP's beneficiary and transfer management platform. Formerly, it was an acronym for 'System for Cash and Voucher Operations'.

## SDGs Sustainable Development Goals

The SDG's are seventeen goals agreed upon by the UN General Assembly for the United Nations development agenda to be completed by 2030.

## SF School Feeding

School Feeding (also referred to as School Meals) programmes provide cooked meals, snacks, and/or take-home rations to encourage children, especially girls, to consistently attend classes.

## SO Special Operations OR Strategic Objective OR Strategic Outcome

**[Special Operation]:** WFP Operational category to overcome bottlenecks and facilitate the delivery and distribution of emergency food aid. This includes Special Operations for Common Services such as ICT, UN Humanitarian Air Services, and UN Joint Logistics Services, as well as Special Operations for WFP such as Emergency Infrastructure, Fleet Augmentation, Logistics Augmentation, and Logistics Preparedness.

**[Strategic Objective]:** In line with the two Strategic Goals, WFP has five Strategic Objectives, which relate to the elements of SDG 2 and SDG 17 addressed by WFP. The Strategic Objectives frame WFP's programmatic and operational focus, and provide links between the Strategic Goals and the Strategic Results that connect WFP to country and global efforts through relevant SDG 2 and SDG 17 targets.

**[Strategic Outcome]:** Strategic Outcomes describe the short to medium-term effects that contribute to the achievement of national SDG targets and WFP Strategic Results. WFP Strategic Outcomes describe the benefit to people (SDG2) and/or entities (SDG17), the geographic scope, the result that is sought, and the foreseen timeframe of the programme intervention. Formulated at the country level, WFP Strategic Outcomes are aligned with standardized strategic outcome categories included in the Corporate Results Framework.

## SP Strategic Plan

A plan which defines WFP's strategy, or direction, guiding the organization's work for a four year period.

## SPR Standardized Project Report

SPR's are annual reports for projects in each programme category that reflects the performance of the project. It is made up of two sections: the operational section which shows the implementation performance per project, and the financial overview that gives the financial data.

## SR Strategic Results

Strategic Results focus WFP's responses on what countries need rather than on what WFP can provide. Strategic Results are mapped to the SDG 2 and SDG 17 targets that are relevant to WFP's capacities and mandate in helping to end hunger and supporting partnerships for sustainable development. Through this mapping, the Strategic Results align WFP's support to national and global efforts on the SDGs. WFP Strategic Results will be measured by the SDG indicators of the related SDG targets and will therefore be measured in each country by the national government.

## SRAC Strategic Resource Allocation Committee

A senior management Committee which considers and prioritizes funding decisions within the organization and makes recommendations to the Executive Director.

## TF Trust Fund

(or T/F) An identifiable subdivision of WFP's General Fund, established by the Executive Director in order to account for a special contribution, the purpose, scope and reporting procedures of which have been agreed with the donor.

## UNDSS UN Department of Safety and Security

UNDSS is responsible for providing leadership, operational support, and oversight of the security management system within the UN worldwide.

## UNHAS UN Humanitarian Air Service

The United Nations Humanitarian Air Service (UNHAS) seeks to deliver safe, reliable, cost-efficient and effective common air services to the humanitarian community. It responds to the need for access to the world's most remote and challenging locations, often under precarious security conditions, where no safe surface transport or viable commercial aviation options are available.

## UNHRD UN Humanitarian Response Depot

A network of six strategically located depots that procure, store, and transport emergency supplies on behalf of the humanitarian community. UNHRD's are managed by WFP.

## VfM Value for Money

VfM is striving to deliver the best results by wisely using available resources, striking a balance between effectiveness, efficiency and economy, depending on context. VfM applies to all WFP activities, from programme and supply chain to human resources and all support activities.

## WCFF Working Capital Financing Facility

*See Internal Project Lending, as the WCFF has been renamed.*

## WINGS WFP's Enterprise Resource Management (ERP) system