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**Executive Board
Annual Session**

Rome, 9–12 June 2008

RESOURCE, FINANCIAL AND BUDGETARY MATTERS

Agenda item 6

*For information**

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SIXTH PROGRESS REPORT ON THE IMPLEMENTATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS

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NOTE TO THE EXECUTIVE BOARD

This document is submitted to the Executive Board for information.

The Secretariat invites members of the Board who may have questions of a technical nature with regard to this document to contact the WFP staff focal points indicated below, preferably well in advance of the Board's meeting.

Deputy Chief Financial Officer and Director, FLA*: Mr E. Whiting tel.: 066513-2701

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Should you have any questions regarding matters of dispatch of documentation for the Executive Board, please contact Ms C. Panlilio, Administrative Assistant, Conference Servicing Unit (tel.: 066513-2645).

*Office of Financial Accounting

** IPSAS Project Branch



EXECUTIVE SUMMARY

At the Board's Second Regular Session of 2007, the Secretariat informed the Board that an account of the status of the adoption of International Public Sector Accounting Standards (IPSAS) in 2008 in view of the WINGS II go-live date of early 2009 would be reported to the Board during its 2008 Annual Session.

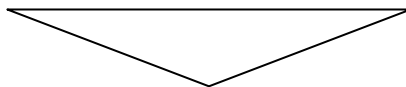
This document informs the Board of action taken and current activities in the United Nations system with regard to the adoption of IPSAS; WFP is an early adopter. It also summarizes activities undertaken by WFP in the last 12 months to achieve IPSAS adoption. WFP's readiness to achieve IPSAS adoption in 2008 is discussed in terms of systems availability, compliance with requirements, management and External Auditor support, business unit involvement and staff member awareness. Milestones and deliverables as set out in the original approved work plan are measured, and a status update is given regarding the adoption process.

An update to the project budget is discussed. With adoption deemed to be feasible in 2008, maintenance and follow-up are necessary throughout 2008 and into 2009 to support the preparation of the first IPSAS-compliant financial statements.

Budgetary resources allowing, the capacity built will be mainstreamed in regular activities. During 2008 and 2009, the project team will provide support: it will participate in the accounts closure process, take part in United Nations coordination and backstop efforts within the system upgrade project. Future updates on IPSAS adoption and progress will be brought to the Board through regular reporting mechanisms and updates.

The document concludes by stressing that compliance with IPSAS requires continued management support, staff knowledge and a compliant enterprise resource planning system to sustain continued financial reporting capability.

DRAFT DECISION*



The Board takes note of:

- i) the actions by WFP and the United Nations in preparing for the adoption and implementation of International Public Sector Accounting Standards;
- ii) the update of the activities and milestones (as described in Annex I) and the budget update;
- iii) the adoption and transition action taken with regard to the areas most affected as described in Annex II; and
- iv) post-adoption activities proposed by the Secretariat with existing project resources to sustain WFP readiness in 2008, support the enterprise resource planning system upgrade and collaborate in preparing the first financial statements for 2008 compliant with International Public Sector Accounting Standards.

* This is a draft decision. For the final decision adopted by the Board, please refer to the Decisions and Recommendations document (WFP/EB.A/2008/16) issued at the end of the session.



PURPOSE AND OBJECTIVE

1. The objectives of this document are to:
 - continue the process of updating the Board on the status of adoption and implementation of International Public Sector Accounting Standards (IPSAS) at WFP;
 - summarize the actions by the United Nations system in adopting IPSAS;
 - present the work done in WFP on IPSAS adoption, highlighting the difficulties and challenges encountered; and
 - provide an update of WFP readiness for IPSAS adoption in 2008, together with a report on utilization of the IPSAS project budget and attainment of deliverables and milestones.

INTRODUCTION

2. The Board has been kept up to date through regular reports with regard to developments in relation to IPSAS adoption and implementation in WFP and the United Nations system.
3. Adoption of IPSAS by the United Nations is part of its administrative and budgetary reform designed to bring financial accounting and reporting standards in the United Nations system to an international level on a par with advanced industry and the public sector.
4. The aim of IPSAS adoption is to improve comparability, harmonization, transparency and accountability in United Nations system financial accounting reports.
5. In June 2006, the Board approved IPSAS adoption with effect from January 2008. Resources were made available to establish a project and a team of accountants to implement IPSAS concurrently with the enterprise resource planning (ERP) system upgrade known as the WFP Information Network and Global System II (WINGS II).
6. Following the Board's approval of IPSAS adoption, documents were issued for the Board's approval amending the General Regulations, General Rules and Financial Regulations and providing information on the adoption and implementation process. Finance seminars for Board members were held in May 2007 and April 2008 to inform the membership of the details of IPSAS adoption. A Board briefing session was held in December 2007 at which an open discussion took place regarding issues encountered during the adoption process and solutions to them.
7. The document "Fifth Progress Report on the Implementation of IPSAS" (WFP/EB.2/2007/5-E/1) discussed WFP's readiness for adoption and presented the challenges to be resolved in preparation for IPSAS adoption in 2008. The Secretariat agreed to report to the Board on WFP's preparedness to adopt IPSAS in 2008 at its 2008 Annual Session.

ACTIONS TAKEN BY THE UNITED NATIONS SYSTEM

8. The High-Level Committee on Management (HLCM) approved IPSAS adoption by United Nations organizations in November 2005, effective no later than the financial reporting period starting 1 January 2010. In July 2006, the General Assembly approved the adoption of IPSAS by the United Nations.
9. Until the adoption of IPSAS, United Nations System Accounting Standards (UNSAS) continue to be the accounting standards used by most United Nations organizations for their financial reporting. UNSAS were internally developed in the early 1990s to provide a framework for accounting and financial reporting in the United Nations system.
10. The United Nations Task Force on Accounting Standards of the Finance and Budget Network of the HLCM under the auspices of the United Nations Chief Executives' Board for Coordination, has been acting as the custodian of UNSAS. Pursuant to the HLCM decision to adopt IPSAS, the task force is the forum where United Nations organizations decide on issues related to IPSAS adoption.
11. In February 2006, a jointly-funded Accounting Standards Project was established under the United Nations task force with the primary objectives of (i) developing accounting policies and guidance, (ii) providing advice and support for early adopters, (iii) developing system-wide IPSAS training materials and (iv) coordinating communications with internal and external stakeholders in IPSAS adoption, especially the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency.
12. The work of the United Nations task force, supported by project staff, led to considerable progress towards all of the accounting project objectives. The proposals agreed by the task force are subsequently approved by the Finance and Budget Network and submitted for HLCM information and approval if required.
13. Several United Nations organizations have taken steps towards adopting IPSAS, mainly by establishing (i) an approved budget for adoption, (ii) the availability of expert staff, (iii) an adoption plan, (iv) a communications plan and (v) an ERP system evaluation. It is recognized in United Nations organizations that an IPSAS-compliant ERP system is essential to meet the target date of 2010.

ADOPTION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BY WFP

14. Pursuant to the June 2006 Board decision to adopt IPSAS, an implementation team was established and tasked with:
 - coordinating IPSAS adoption and implementation throughout WFP and in cooperation with United Nations organizations;
 - establishing new accounting policies, practices and guidance with regard to changes such as accounting for fixed assets, employee benefits, inventory and other applicable IPSAS standards;
 - coordinating with and contributing to the WINGS II information system and business process upgrade and redesign;
 - obtaining Board approval of amendments to the General Rules and Regulations and Financial Regulations;



- preparing IPSAS-related training and a roll-out strategy and ensuring their delivery;
 - providing for coordination with United Nations organizations through participation in the deliberations of the task force and the development of the guidance;
 - ensuring prompt solutions to issues related to internal and external stakeholders associated with IPSAS implementation; and
 - providing guidance, maintenance and support services until the preparation of the first IPSAS-compliant financial statements at WFP.
15. A work plan was drafted on the basis of the project activities and milestones schedule approved by the Board in June 2006. A status update is presented in Annex I, showing how IPSAS adoption is proceeding in relation to the planned timeline.
 16. The project's governance structure consisted of sponsors from WFP senior management, a project owner, a project manager, accounting specialists, a change management coordinator, a project management coordinator and administrative support. WFP's Office of Internal Audit carried out a process audit which resulted in recommendations to improve the adoption process. One of these led to the establishment of a 13-member project governance board of departmental and divisional directors, and a regional director to ensure field representation, which meets regularly to provide oversight, advice and guidance on matters relating to IPSAS adoption and implementation.
 17. Project managers have communicated regularly with the United Kingdom National Audit Office (NAO), WFP's external auditor, which has provided valuable advice and support.
 18. Regular progress reports, seminars and briefings have been provided for the Board. IPSAS issues were presented to the membership in the finance seminars in May 2007 and April 2008. An informal consultation on financial reporting was held in December 2007.
 19. A communications plan was established at the start of the project. A website was set up containing information for specialist and general audiences on IPSAS and its applicability to WFP. Bulletins produced every two months kept all staff abreast of developments in IPSAS adoption. External partners associated with IPSAS implementation in the European Commission, the North Atlantic Treaty Organization (NATO) and the Swiss Government were invited to share their experience with WFP staff.
 20. Wide coverage of staff members and external stakeholders has been achieved with regard to organizational readiness, training and knowledge transfer. Regular IPSAS training in Headquarters and field offices has to date been given for 1,400 staff members. Refresher courses will be offered throughout 2008 for stakeholders such as Board members and participants in United Nations workgroups and events. Coordination with the United Nations task force continues as specialized training materials on accrual accounting applicable to the United Nations are being developed.
 21. Figures 1, 2 and 3 summarize the training attended by staff members and participants, categorized as finance, non-finance, management and other stakeholders, Headquarters and field offices. The training plan envisages reaching all staff affected by IPSAS adoption by the end of 2008.

Figure 1. Number of Staff and Participants Trained/Briefed on IPSAS as of April 2008

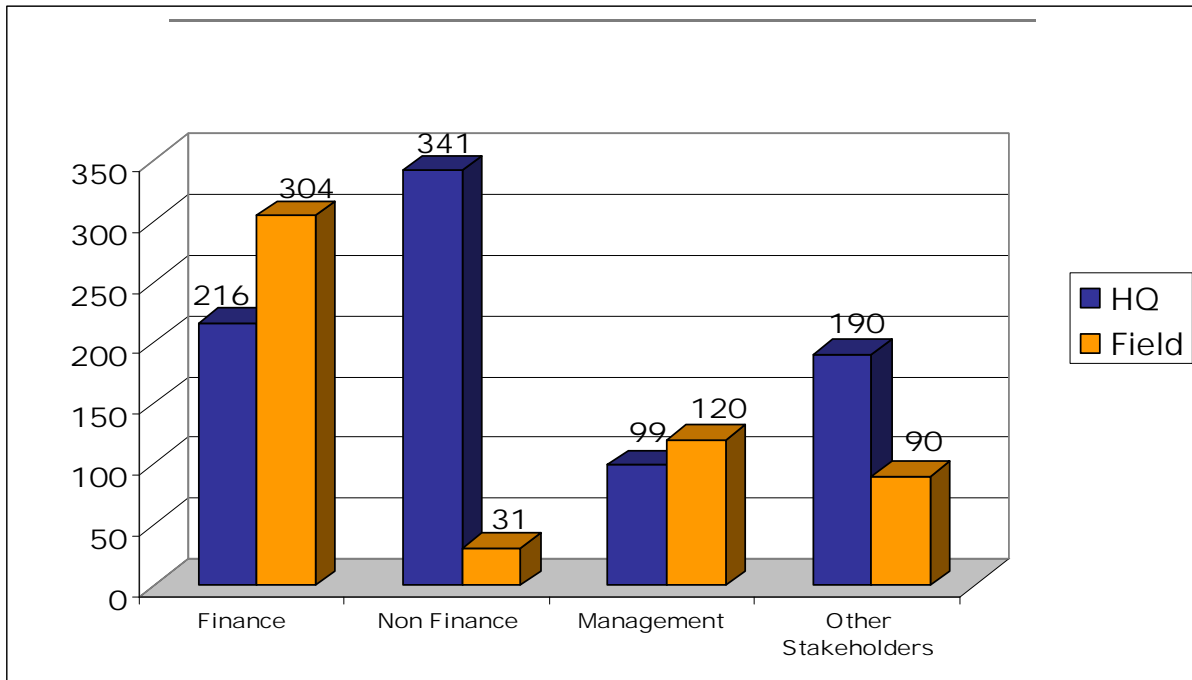


Figure 2. Percentage of Field Staff and Participants Trained/Briefed on IPSAS as of April 2008

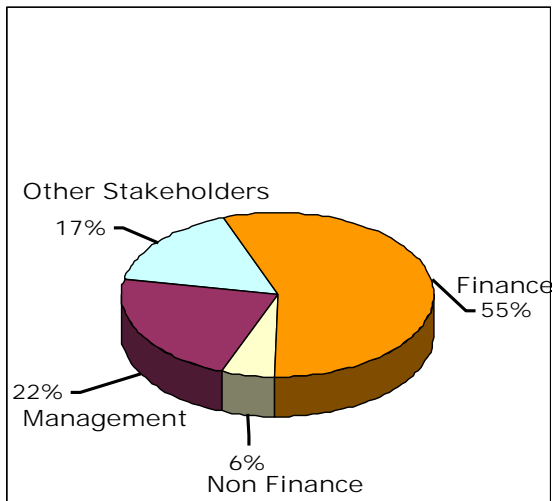
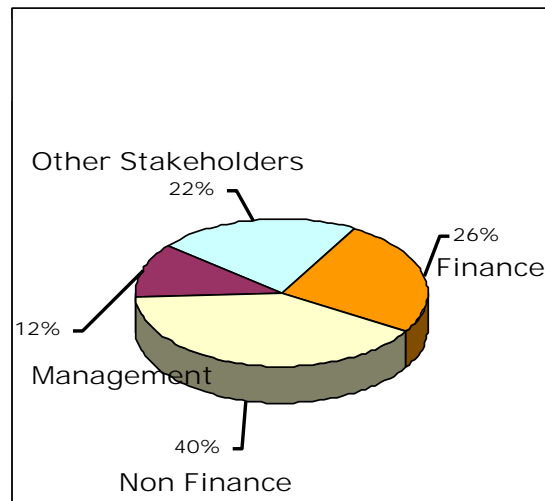


Figure 3. Percentage of HQ Staff and Participants Trained/Briefed on IPSAS as of April 2008



22. A risk assessment was carried out by an independent external service provider. The outcomes confirmed WFP’s approach to adopting IPSAS and highlighted the risks identified and addressed by WFP such as recognition of inventories, fixed assets and employee benefit liabilities.
23. During the IPSAS project, its accounting specialists have guided WINGS II, field offices and WFP business units on IPSAS adoption.
24. A major activity was coordination with United Nations organizations on IPSAS adoption. As the current vice-chair of the United Nations task force and a leader in its IPSAS steering committee, WFP participated in all task force and steering committee



meetings. WFP also contributed to the development of the United Nations guidance provided by the jointly-funded task force accounting project team.

25. To assist WFP staff with regard to IPSAS adoption and implementation, a policy guidance manual has been developed by an independent service provider based on IPSAS standards and guidance material prepared in WFP. The manual is being made available to field offices and Headquarters business units in hard copy and on the intranet. The manual will be updated as new IPSAS standards are issued.

WFP READINESS: POST-ADOPTION PROCEDURES

26. The period between the decision to adopt IPSAS and the date of implementation was only 18 months, a short period for a project of this magnitude, during which significant amounts of work were carried out by the Board and WFP management and staff. The advice of the External Auditor was invaluable.
27. In view of the expected introduction of WINGS II in 2009, WFP reconsidered the feasibility of introducing IPSAS in 2008. Current systems such as SAP, Commodity Movement, Processing and Analysis System (COMPAS) and the Assets Management Database (AMD) were assessed. Based on evaluations of the ability of these systems to track inventory and fixed assets, and after consultations with internal stakeholders and the External Auditor, the Secretariat decided that reporting of the 2008 financial statements could be IPSAS-compliant. For items such as inventory and fixed assets, for which transactional recording is not possible in the current accounting systems in 2008, manual and automated procedures will be used to establish opening and closing balances and record them in the accounts.
28. As a result, 2008 is a transitional year in IPSAS adoption, compliance and processes. With WINGS II going live in 2009, an ERP system will be available to support IPSAS compliance. The Chief Financial Officer continues to monitor IPSAS adoption and compliance. Annex II provides a summary of action taken and in progress with regard to the areas most affected under IPSAS. To support 2008 adoption of IPSAS, WFP will take advantage of some minimal-impact transitional clauses. With continued support from the Board and the External Auditor, the commitment of WFP management, business units and field offices, and with minor system improvements, WFP is on track to achieve full adoption in 2008.
29. The first IPSAS-compliant financial statements will be prepared in the coming months, and further updates on IPSAS compliance will be communicated to the Board through the financial statements and their note disclosures and through regular reporting. The Board will be informed as IPSAS standards are issued or updated.

PROJECT BUDGET STATUS AND PROJECT CLOSURE

30. The Board approved a project budget plan together with an activities and milestones plan, which provided resources for IPSAS adoption. Successful adoption and implementation of IPSAS depends on having available an IPSAS-compliant ERP system; it also depends on the outcome of deliberations by the United Nations system working groups that are addressing common United Nations system IPSAS implementation issues. Additionally, currently unidentified issues affecting the adoption and implementation of IPSAS may be encountered in the future.



31. Challenges included the scarcity of qualified candidates who would commit themselves to a project of short duration, the tight adoption timeline, the lack of specialized training materials and the lack of internal capacities at the early stages of the project.
32. The objective was to adopt IPSAS from 1 January 2008. Annex I shows the current status of the adoption process.
33. Throughout the adoption period, savings were made to remain within the budget agreed by the Board. One successful approach was to couple IPSAS training with other training to save on travel and accommodation costs. The original resource requirements were based on staff costs estimated during the 2006–2007 biennium. Staff cost estimates increased during development of the Management Plan in 2008–2009, but resources were reallocated within the project budget and additional resources were not requested.
34. As a result of internal audit recommendations and the risk assessment, a change management coordinator and a project management coordinator were added to the project staff. This reduced reliance on consultants and provided stability in communications and training and in monitoring and updating the budget and work plan.
35. The capacity built into the IPSAS adoption team needs to be maintained, subject to resource availability, at least until WINGS II goes live in early 2009 and the first IPSAS-compliant financial statements are submitted for Board approval in June 2009. The Board has noted this need.
36. It is expected that IPSAS adoption will be completed in June 2009. As far as possible, taking into account resource constraints, the capacity built by the project will then be mainstreamed.
37. The budget is expected to be fully utilized during 2009. Resources remaining at the end of 2008 will be used exclusively to fund staff costs in 2009. The table below shows planned and actual budget utilization to the end of 2009.

TABLE: BUDGET UTILIZATION TO THE END OF 2009 (US\$ MILLION)					
Cost components	Details	Plan	Utilization		
			2006–2007	2008–2009 (actual /planned)	Total
Staff	1 P-5 project manager 3 P-4 professionals 1 G-5 administration	1.3	0.7	1.3	2.0
Consultants	Specialists, expertise in IAS [*] /IPSAS	0.5	0.1	0.2	0.3
Equipment	Computers	0.1	0.1	0	0.1
Travel	Country offices, United Nations meetings	0.8	0.1	0.1	0.2
Training	Roll-out of new procedures	0.8	0.2	0.6	0.8
Other	Includes United Nations coordinated activities	0.2	0.1	0.2	0.3
Total		3.7	1.3	2.4	3.7

* International Accounting Standards



CONCLUSION

38. The introduction of IPSAS is a major change in WFP's financial accounting and reporting that will enhance the transparency, accountability, comprehensibility and utility of its statutory financial reports.
39. For continued success in implementing IPSAS and to meet the goal of receiving clean audit opinion, the following are the minimum requirements:
 - continued commitment and support by senior management;
 - sustained knowledge of accrual accounting concepts and sound financial knowledge and capacity among finance staff; and,
 - a robust ERP system – WINGS II – that provides system support and compliance with all IPSAS reporting requirements.
40. Meeting these requirements – and continued Board support for accountability and transparency, advice from the External Auditor and engagement with United Nations processes – will position WFP in the forefront of financial reporting enhancements.

ANNEX I

IPSAS IMPLEMENTATION PROJECT ACTIVITIES AND MILESTONES AS OF APRIL 2008						
	Activities and milestones	Description	Who	Scheduled start	Scheduled finish	Status as of April 2008
1	Project start	Milestone		01/01/2006		Actual start June 2006
2	(a) Set up project team (b) Obtain Board approval of funding		ADF ADF/Board	01/01/2006	31/03/2006 20/06/2006	Project manager and two team members joined, June 2006. Team building completed in 2007. Board approval of resources obtained on time in June 2006.
3	Prepare new accounting policies, process changes and procedural guidelines		Project team	01/02/2006	31/08/2006	IPSAS accounting manual finalized early 2008. Procedures, guidance and requirements documents prepared and released first half of 2008.
4	Management confirmation of revised regulations, rules, accounting policies and process changes	Milestone	Project owner		30/09/2006	Revised General Regulations, General Rules and Financial Regulations approved by the Board, November 2006 and June 2007
5	Coordinate process description with WINGS II process team		Project team/ WINGS II process team	01/03/2006	31/07/2006	Participation by the project team in WINGS II design
6	Prepare detailed project plan for implementation phase		Project manager	01/05/2006	30/09/2006	Work plan prepared using standard organizational template; regularly updated and revised
7	Finalize system design (blueprint for WINGS II project)	Milestone	Project team/ WINGS II process team		31/08/2006	Blueprint finalized by WINGS II team, with participation of IPSAS project team
8	Obtain Board approval of new policies	Milestone	Project owner		30/11/2006	Obtained during Board sessions, November 2006 and June 2007
9	System development, based on blueprint	Assets and inventory	ADIC WINGS II *	01/12/2006	28/02/2007	WINGS II project currently in development and implementation phase
10	Test phase	User test and system update	Project team/ ADF/ADIC *	01/03/2007	31/05/2007	Planning for test phase at advanced stage of WINGS II implementation
11	Final user acceptance test	Milestone			31/05/2007	WINGS II system readiness at advanced stage in 2008



IPSAS IMPLEMENTATION PROJECT ACTIVITIES AND MILESTONES AS OF APRIL 2008						
	Activities and milestones	Description	Who	Scheduled start	Scheduled finish	Status as of April 2008
12	Prepare training manuals and guidelines		Project team	01/04/2007	30/06/2007	Awareness and accrual accounting – basic and advanced – delivered since late 2006 in field offices and Headquarters. Conceptual training delivered by project team; process and technical training delivered by WINGS II project. United Nations accounting project team develops specialized advanced accrual and IPSAS-related training for accounting experts and specialists, starting June 2008
13	Prepare physical inventory	Assets and stock	Project team	01/07/2006	30/09/2006	On schedule. Dry runs carried out in 2007 by internal working group led by OML. Opening balances established for 01/01/2008. Quarterly exercises continue. Major exercise to be carried out at end of 2008 to establish closing balances. Transformational basis recognition.
14	Staff training (all locations)	New systems, new policies, procedures	Project team, external consultants	01/07/2007	31/12/2007	Awareness and accrual accounting – basic and advanced – continue since late 2006 at field offices and Headquarters. Conceptual training delivered by project team; process and technical training by WINGS II project. United Nations accounting project team develops specialized advanced accrual and IPSAS-related training for accounting experts and specialists, starting June 2008.
15	Physical inventory	Assets and stock	Local staff with external consultants	01/10/2007	31/12/2007	On schedule. Dry runs carried out in 2007 by internal working group led by OML. Opening balances established for 01/01/2008. Quarterly exercises continue. Major exercise to be carried out at end of 2008 to establish closing balances. Transformational basis recognition.

IPSAS IMPLEMENTATION PROJECT ACTIVITIES AND MILESTONES AS OF APRIL 2008						
	Activities and milestones	Description	Who	Scheduled start	Scheduled finish	Status as of April 2008
16	Adoption of IPSAS	Milestone			01/01/2008	On schedule. WFP ready for adoption as planned. Use of current systems in 2008, and WINGS II in 2009 and thereafter.
17	Restatement of financial statements from 31 December 2007	Financial reporting	Project team/ADF	01/01/2008	31/03/2008	On schedule. Opening balances established. Recasting of balance sheet items on schedule. No comparative for first year of adoption, as per United Nations taskforce agreement.
18	Close-out of IPSAS project	Milestone			30/06/2008	IPSAS project close-out in 2009. Regularization of activities ongoing in 2008 with preparation of two dry-run sets of financial statement before year-end closure exercise. Continued support for WINGS II development and roll out.

* In coordination with WINGS II system upgrade project

** Logistics Division



ANNEX II

AREAS MOST AFFECTED – IPSAS COMPLIANCE SYSTEM AND TRANSITIONAL REQUIREMENTS				
Area	WINGS	WINGS II	Transitional 2008	Full Compliance Requirements
Fixed assets	Upgrade asset management database (AMD) and ensure clean data	Introduce fixed assets module	i) Invoke 5-year transitional period ii) Amend AMD with clean data iii) Establish opening balances	Fixed assets module resulting in proper accounting of fixed assets financial data.
Inventories	i) Value inventories using COMPAS ii) Value non-food items inventories using current individual applications	i) Upgrade COMPAS ii) Use SAP inventory system	i) Value inventories using COMPAS and current applications ii) Establish opening balances	Inventory system resulting in proper inventory accounting financial data.
Employee benefits	i) Record major liabilities using actuarial data ii) Record leave balances using manual calculation iii) Record national staff liabilities	To provide some automation through the development of custom reports	i) Recognition of employee benefits prior to IPSAS adoption, provided adequate coverage ii) Ensure that data related to national staff is accurate iii) Establish opening balances	Recognition and provision for all employee liabilities in the financial statements. Funding should be considered as more of a budgetary than a financial accounting issue.
Financial statements	i) Re-map all three basic financial statements and establish two new statements – changes in net assets/equity and budget comparison ii) Produce accompanying notes iii) United Nations task force agreed to produce no comparatives in first year of adoption, in line with IPSAS	i) Re-mapping and electronic production of all financial statements ii) Produce accompanying notes	i) Re-map statements using all available resources; ii) Re-map manually if necessary iii) Establish opening balances for assets, liabilities and fund balances iv) Produce accompanying notes	Financial statements and accompanying notes to reflect all standards issued under IPSAS and some IFRS ¹ /IAS requirements.
Budget comparison	Establish new note disclosures for budget-to-actual comparison and reconciliation of cash flows with the financial statements	Electronically produce the budget comparison and reconciliation	Manual intervention required to produce the reconciliation and comparison manually	Requirements of IPSAS 24 on budget information to be met through the budget-to-actual comparison and reconciliation of cash flows from budget to financial statements.
Revenue recognition	i) Amend current WINGS to accommodate IPSAS requirements for trust funds, bilaterals and IRA revenue ii) Follow transformational high-level adjustments	i) Include the accrual revenue recognition requirement in design and development of the system ii) Migrate data and convert according to this requirement	Either (i) amend WINGS or (ii) use memoranda journal vouchers (JVs) to the face of the financial statements	Through the system, recognize revenue related to trust funds, bilaterals and IRA ² according to the accrual basis of accounting.
Intangible assets	i) Manual collection of data from the field ii) OMI ³ to update the database manually	Include the requirement in the system development	i) Collection of data ii) Maintenance of data iii) Establishment of opening balances	Compliance with IAS 38 on intangible assets through recognition and amortization of intangible assets.

AREAS MOST AFFECTED – IPSAS COMPLIANCE SYSTEM AND TRANSITIONAL REQUIREMENTS				
Area	WINGS	WINGS II	Transitional 2008	Full Compliance Requirements
Leases	i) Manual collection of data from the field ii) OMMI ⁴ to update the database manually	Include the requirement in system development	i) Collection of data ii) Maintenance of data iii) Establishment of opening balances	i) Note disclosure of minimum lease payments ii) Capitalization and depreciation of leasehold improvements.
Accruals and provisions	i) Manual collection of data ii) Manual recording of JVs	Include the requirement in system development	i) Manual collection of data ii) Manual recording of JVs	Accruals and provisions to be recorded, mainly allowances for write-offs, write-downs and doubtful accounts.

¹ International Financial Reporting Standards

² Immediate Response Account

³ Information and Communications Technology Division

⁴ Infrastructure and Facilities Management Branch, Management Services Division

ACRONYMS USED IN THE DOCUMENT

ADIC	Competence Center Branch (now OMIC, Competence Centre)
ADF	Finance Division (now FL, Finance and Legal Division)
AMD	Asset Management Database
CFOA	Financial Accounting Office (now FLA, Office of Financial Accounting)
COMPAS	Commodity Movement, Processing and Analysis System
ERP	enterprise resource planning
HLCM	High-Level Committee on Management
IAS/IFRS	International Accounting Standards/International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
IRA	Immediate Response Account
JV	journal voucher
NAO	United Kingdom National Audit Office
NATO	North Atlantic Treaty Organization
OMI	Information and Communications Technology Division
OML	Logistics Division
OMMI	Infrastructure and Facilities Management Branch
OSDA	Internal Audit Division
UNSAS	United Nations System Accounting Standards
WINGS II	WFP Information Network and Global System upgrade