Internal Audit of WFP Operations in India

Office of the Inspector General
Internal Audit Report AR/16/04

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I. Executive Summary

Introduction

1.   As part of its annual work plan for 2015, the Office of Internal Audit conducted an audit of WFP operations in India, focusing on the period 1 October 2014 to 30 September 2015. WFP's direct expenses in India in 2014 totalled USD 1.72 million, representing 0.04 percent of WFP's total direct expenses for the year. The audit team conducted the in-country fieldwork, which included on-site visits to various locations in India and a review of related corporate processes that impact across WFP, from 23 November to 10 December 2015.

2.   The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit Conclusions

3.   Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of **partially satisfactory**. Conclusions are summarised in Table 1 by internal control component:

Table 1: Summary of conclusions by Internal Control Component

Internal Control Component	Conclusion	
1. Internal environment	Medium	🟨
2. Risk management	Low	🟩
3. Control activities	Medium	🟨
4. Information and communication	Medium	🟨
5. Monitoring	Low	🟩

Key Results of the Audit

Positive practices and initiatives

4.   The audit noted some positive practices and initiatives. These included: alignment of Strategic Priorities with objectives stated in Government plans and ongoing national initiatives as required by Indian law and the United Nations Development Action Framework (2013-17); effective use by the Country Office (CO) of the WFP Annual Performance Plan and the CO risk register; recognition by government representatives in India of WFP as a longstanding and valued partner; joint programme planning with assigned government partners and investments by both WFP and government in Programme Management Units facilitating integration into government programmes and contributing to ownership and sustainability; development of specific standard operating procedures to guide the performance of duties in several areas relevant to the context of India; development of an automated system to assist in managing day-to-day Human Resource (HR) activities (e-recruitment software, e-leave application system, e-attendance reporting); and a comprehensive Monitoring and

Evaluation (M&E) strategy providing for standard operating procedures, theory of change, M&E budgets and sets of indicators for the Country Strategic Plan (CSP) components.

5.   Meetings conducted during the audit with relevant stakeholders, including several government partners and other UN agencies, indicated that WFP is held in high regard in India; there was acknowledgment that WFP's assistance and inputs have proved helpful in moving forward government reforms of social safety nets and food security.

Audit observations
6.   The audit report contains nine medium-risk observations.

Actions agreed

7.   Management, in discussion with the Office of Internal Audit, has agreed to take measures to address the reported observations and work is in progress to implement the nine agreed actions.

8.   The Office of Internal Audit would like to thank managers and staff for the assistance and cooperation accorded during the audit.

David Johnson
Inspector General

II. Context and Scope

India

9. With 17.3 percent of the world's population, India is the second most populous country in the world. Twenty one percent of the population lives on less than USD 1.90 per day. The task of ensuring food and livelihood security for such a large number of people is challenging. The Indian economy is one of the world's ten largest in terms of nominal GDP, with noted growth in agricultural production (estimated cereal production of approximately 253 million MT, which is sufficient to feed the domestic population). Despite this, according to the State of Food Insecurity in the World (2015), more than 194.6 million people are undernourished in India. India ranks 80 among 104 countries in the Global Hunger Index (2015) and 135 among 187 countries in the UNDP Human Development Index (2014).

WFP Operations in India

10. WFP has been present in India since 1963. In addition to the main country office in New Delhi, WFP has a presence in two other locations in the country (Odisha and Kerala), and as at December 2015 employed 35 staff (including 2 international staff members).

India's economic growth, self-sufficiency in cereal (food grain) production in the last two decades and subsequent classification as a 'Lower-Middle Income Country' has necessitated redefining the role of WFP in India. The large proportion of poor, food insecure and malnourished populations despite the presence of large scale social safety nets underlines the need for WFP's strategic shift from food delivery to a catalytic role through technical/advisory assistance based on its global and in-country experience.

The shift in the strategic focus is intended to benefit larger populations through policy advocacy and capacity development of national and state government ongoing food/nutritional security reforms. This is envisaged to create a tipping point so that upscaling will take place with other districts and states embracing the reforms. WFP's key operational areas are mainly in the State of Odisha, where more than 32.6 percent of the population is poor; operations are also ongoing in the state of Kerala.

11. The main activities in the period under review included:

* *Trust Fund 200806*: This multi-donor Trust Fund was established to receive and manage funding for implementation of the India CSP for the period 2015 to 2018.

    The 2015-18 CSP focuses on supporting the Government of India to make significant and measureable progress to contribute to two high-level objectives: ensuring access to safe, nutritious and sufficient food for all people all year round; and ensuring an end to malnutrition according to internationally agreed targets, with a focus on stunting and wasting for children under 5 years of age, and on addressing the nutritional needs of adolescent girls, pregnant and lactating women, and older persons. In supporting these two high-level objectives WFP is working with national and state governments and other UN agencies to achieve four strategic outcomes:
    I.   The efficiency of food based national safety-nets is improved to support the efforts of the Government of India to deliver Zero Hunger and National Food Security Act targets.
    II. The food baskets of National Safety-nets are improved to enhance their nutritional impact.

III.   The Government's system for food security analysis, monitoring performance against agreed targets and undertaking needs-based research is made more effective.

IV.   The Contribution of the Government of India to global food and nutrition security is enhanced through increased knowledge sharing and South-South Cooperation.

Objective and scope of the audit

12. The objective of the audit was to evaluate and test the adequacy and effectiveness of the processes associated with the internal control components of WFP's operations in India. Such audits are part of the process of providing an annual and overall assurance to the Executive Director on governance, risk management and internal control processes.

13. The audit was carried out in conformance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. It was completed according to an approved planning memorandum and took into consideration a risk-assessment exercise carried out prior to the audit.

14. The scope of the audit covered WFP's operations in India for the period from 1 October 2014 to 30 September 2015. Where necessary, transactions and events pertaining to other periods were reviewed. The audit field work, which took place between 23 November and 10 December 2015, included visits to locations in India including New Delhi and Bhubaneshwar.

III. Results of the audit

15. In performing the audit, the following positive practices and initiatives were noted:

Table 2: Positive practices and initiatives

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1. Internal environment

- Alignment of Strategic Priorities with objectives stated in Government plans and ongoing national initiatives as required by Indian law and the United Nations Development Action Framework (2013-17): components of WFP's programme are among flagship UN initiatives promoted by the Resident Coordinator's office with the current Government of India.

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2. Risk management

- The India CO makes effective use of the WFP Annual Performance Plan and the CO risk register; during discussions the audit noted a high level of awareness in relation to challenges and priorities and a drive for results amongst CO staff and unit heads.

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3. Control activities

- WFP is recognised as a longstanding and valued partner by the government representatives with whom the audit met during field work; WFP was acknowledged as helpful for moving forward government reforms of social safety nets and food security given its availability for performing studies and pilot tests, its technical advice offered and its support of government structures by providing funding for Programme Management Unit staff.

- Joint programme planning with assigned government partners (formally jointly signed Annual Work Plans and budgets) and investments by both WFP and government in Programme Management Units facilitate integration into government programmes and contribute to ownership and sustainability.

- Specific standard operating procedures have been developed to guide the performance of duties in several areas relevant to the context of India.

- The CO HR unit has developed an automated system to assist in managing day-to-day activities (e-recruitment software, e-leave application system, e-attendance reporting).

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4. Monitoring

- A comprehensive M&E strategy provides for standard operating procedures, theory of change, M&E budgets and sets of indicators for the CSP components. All evaluations are commissioned externally and managed by WFP to be shared and discussed with concerned government counterparts.

16. Having evaluated and tested the controls in place, the Office of Internal Audit has come to the following conclusions on the residual risk related to the processes:

Table 3: Conclusions on risk, by internal control component and business process

Internal Control Component/Business Process	Risk
1. Internal environment	
Strategic planning and performance	Low
Organisational structure and delegated authority	Medium
Internal oversight	Low
Ethics	Low
2. Risk management	
Enterprise risk management	Low
Emergency preparedness and response	Low
3. Control activities	
Finance and accounting	Medium
Programme management	Medium
Transport and logistics	Not applicable
Procurement	Low
Human resources	Medium
Travel and administration	Low
Partnership and coordination	Low
Security	Low
Gender	Low
Property and equipment	Low
Information and communications technology	Low
Resource mobilisation	Medium
4. Information and communication	
External and internal communication	Medium
5. Monitoring	
Programme monitoring and evaluation	Low

17. Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of **partially satisfactory**[1].

18. The audit report made nine medium-risk observations, which are presented in Table 4.

Action agreed

19. Management, in discussion with the Office of Internal Audit, has agreed to take measures to address the reported observations and work is in progress to implement the agreed actions[2].

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[1] See Annex A for definitions of audit terms.
[2] Implementation will be verified through the Office of Internal Audit's standard system for monitoring agreed actions.

Table 4: Medium-risk observations

Observation	Agreed action	Risk categories	Underlying cause category	Owner	Due date
Internal Environment					
1 **Organisational structure & delegated authority:** Clarity on roles and responsibilities regarding India as a corporate partner and donor – There is uncertainty and a lack of clarity and guidance regarding the role of the India CO in relation to the Government of India as an international donor potentially providing funds for other global WFP operations. Whilst a Strategic Partnership Agreement (SPA) with the Government of India in respect of international donations was initiated in 2014, this has not been pursued and finalised. South-South or triangular cooperation is included as a key focus area in the Country Strategic Plan for India. However the audit noted that there is no organisational communication protocol defining how or if the India CO should be involved in such cooperation with other WFP offices.	The Government Partnerships Division (PGG) will: (a) Clarify with the India CO the level of engagement, including resource implications, for facilitating Indian contributions to other WFP operations, and appropriately disseminate the resulting communication protocol. The CO will: (b) In consultation with PGG and in liaison with the Government of India clarify the status regarding the signature of the SPA and reasons for delays, and The Policy and Programme Division (OSZ) will: (c) Establish a mechanism that facilitates awareness in the India CO of cases where other WFP country offices wish to discuss the potential of South-South collaboration with India in their host countries.	Strategic Partnerships Contextual	Guidelines	PGG India CO OSZ	30 September 2016 31 December 2016 30 June 2016

Observation	Agreed action	Risk categories	Underlying cause category	Owner	Due date
Control Activities					
2 **Finance and accounting:** Use of a trust fund modality to manage activities under the CSP – The financial aspects of all activities in India falling under the CSP are managed using a trust fund mechanism; India is the first country office to adopt and implement such an arrangement for CSP operations. The audit noted that, whilst there may be some positive aspects of using a trust fund, there are however several potential drawbacks associated with such a mechanism which require identification and review, in order to inform future decisions on financial arrangements to implement CSP operations.	The CO will: (a) Liaise with OSZ and the Resource Management Department (RM) to define feedback and lessons learned on the use of a trust fund in order to inform future decisions on the choice of mechanism for country offices implementing CSPs. OSZ will: (b) Decide upon the most appropriate mechanism to manage operations under a CSP and produce guidance on this topic.	Strategic Processes & Systems Institutional	Guidelines	India CO OSZ	31 December 2016 31 December 2016
3 **Finance and accounting:** Reporting challenges associated with Trust Fund 200806 – The audit noted that there are potential financial reporting limitations associated with the trust fund created to manage CSP operations in India. The manner in which the trust fund was set up in the corporate accounting system potentially limits the extent to which donations from a specific donor funding several activities can be tracked. System-based solutions to this issue are being considered but at the time of the audit had not been identified.	The CO will: (a) Continue to liaise with the Operational Budgeting & Cost Analysis Branch (RMBBO) to determine if a system-based solution to the reporting issue can be identified; and (b) Continue and finalise planning and development of manual tracking and reporting systems to use in the event that a system-based solution cannot be identified.	Reporting Processes & Systems Institutional	Guidance	India CO	31 December 2016

	Observation	Agreed action	Risk categories	Underlying cause category	Owner	Due date
4	**Finance and accounting:** Budget management and monitoring – Budget analysis within the India CO is carried out at a top line level only; budget versus actual activity is not analysed at the line item level in order to identify variances and necessary actions. The audit noted that budget monitoring is not linked to planned activities in order to identify potential resource excesses or shortfalls in specific areas, taking into account forecast amounts. The audit also noted that locally generated funds from previous activities are being applied to activities under the CSP but have not been transferred to the new trust fund.	The CO will: (a) Incorporate variance analysis at the line/component item level into budget monitoring and include future commitments in the budget monitoring analysis; (b) Review current resources and assess the need to transfer the available balance and expenditures of the locally generated funds to the main project trust fund.	Operational Accountability & Funding Institutional	Guidance	India CO	31 March 2016 31 August 2016
5	**Programme management:** Lessons learned regarding Country Strategic Plan design – The India CO is the first WFP country office to implement a CSP model; there are lessons to identify and communicate to OSZ and other offices following this approach. In particular the audit noted that the CSP was designed and approved without the parallel development of supporting strategies; at the time of the audit the CO was still in the process of preparing and finalising fundraising and communications strategies, and was identifying potential difficulties in attracting private sector funding for certain activities defined in the CSP. Whilst the CSP listed key partners and stakeholders, a continuous mapping of these had not been systematically documented and updated.	The CO will: (a) Share lessons-learned from the CSP design and development process, including issues specific to operating in a middle-income country, with OSZ and the Partnership, Governance and Advocacy Department (PG); and (b) Document and regularly update stakeholder and partnership analysis to facilitate best possible advocacy focus, programming choices and implementation arrangements. OSZ will: (c) Incorporate learnings from India into CSP guidance material, applicable to both design guidelines as well as to currently developed operational tools/frameworks.	Strategic Programmes Programmatic	Guidance	India CO OSZ	30 September 2016 31 December 2016 31 December 2016

Observation	Agreed action	Risk categories	Underlying cause category	Owner	Due date
6 **Human resources:** Human resources management issues – The audit noted instances of lack of alignment between the CO staffing structure and the activities under the CSP; these included instances of staff acting long-term in capacities differing from their job descriptions following a staffing review in 2012, and also instances of potential staffing gaps compared to CSP activities.	The CO will: (a) Assess the need for alignment of the organisational structure to current and planned activities, and of job titles and position descriptions to actual functions carried out; and if necessary develop a plan to augment staffing capacity in key areas, leveraging resources that may already be available at the Regional Bureau and in HQ;	Operational People Institutional	Guidance	India CO	31 December 2016
The audit noted that a recent UN-wide salary review in India recommended salary reductions for newly recruited staff and freezes for current staff, potentially impacting on the ability of the CO to recruit and posing possible staff retention risks. The CO was not represented on the Local and National Salary and Structure Committee which provided inputs to the review. Although staff retention was included as a key risk in the risk register, the CO did not have finalised staff succession and retention plans in place.	(b) Nominate a focal person to participate in the Local and National Salary Survey Committee that will provide inputs to the next comprehensive salary review; and (c) Design and initiate a country-specific succession plan and formalise the retention plan.				29 February 2016 31 December 2016

	Observation	Agreed action	Risk categories	Underlying cause category	Owner	Due date
7	**Resource mobilisation:** Fundraising strategy and forecasting – The audit noted that more than half of the Country Strategic Plan (CSP) budget for the period 2015-18 comprised private sector and other fundraising; however at the time of the audit there was no finalised and approved fundraising strategy in place setting out plans and targets for achievement of this aim. It was also noted that the budgeted funding figures as specified in a memorandum of understanding (MOU) with the Government of India were based on assumptions which in some cases may require re-examination. The audit also noted that there was no forecasting or reforecasting process in place to link income expectations to project activities in order to inform operational decisions.	The CO will: (a) Prioritise the finalisation of the fundraising strategy and work plans, including clear revenue generation targets; these will address and be linked to the revenue targets included in the MOU. The strategy should address the areas and factors specified in the "Country Office Resourcing Strategy" produced by PGG; (b) Critically review the revenue figures included in the MOU and re-examine assumptions; if necessary revenue figures will be reforecast and the impact on planned activities assessed; and (c) Develop and implement a process to reforecast revenue generation on a regular basis and to ensure that forecasts are communicated to relevant units within the CO to facilitate resource allocation decisions and decisions regarding programme activities.	Strategic Accountability & funding Institutional	Guidance	India CO	30 June 2016
8	**Resource mobilisation:** WFP Trust for India – The WFP Trust for India is a distinct legal entity set up in India for the purpose of partnering with the private sector, including securing Corporate Social Responsibility (CSR) funding; CSR donations are a legal obligation for certain Indian companies. The WFP Trust for India will support WFP activities in India. There is a potential conflict between Indian law, which prohibits the transfer of CSR donated funds out of India, and WFP corporate policy, which requires the deduction of an Indirect Support Costs (ISC) element from all private sector donations, which may potentially be used outside of India.	RMB will, in coordination with RMF, PGP, the India CO and other offices as considered necessary, determine a solution for all CSR funds donated to WFP India to remain in India, whilst ensuring compliance with WFP's corporate ISC regulations.	Compliance Accountability & funding Institutional	Guidance	RMB	30 June 2016

Observation	Agreed action	Risk categories	Underlying cause category	Owner	Due date
Information and communication					
9 **External and internal communication:** Reporting on corporate indicators and on the impact of the India CO – The audit noted that existing corporate indicators and reports, including the annual Standard Project Report (SPR), do not capture achievements of the India CO, due to the fact that activities are focused on technical assistance whereas indicators are focused on distribution. As such India's results are underreported and there is effectively a lack of corporate visibility, potentially resulting in missed or lost opportunities for engagement with partners and donors. The audit also noted a lack of clarity regarding the use of indirect beneficiary data and attribution to WFP.	The CO will: (a) In consultation with the Performance Management & Monitoring Division (RMP) and OSZ, and with the support of the Regional Bureau (RBB), prepare an annual report along the lines and the logic of the SPR but specifically relevant to the context of operations in India, ensuring that the India CO's results are able to be captured and recognised both at country and corporate level; and (b) Liaise with RMP, and OSZ to incorporate other CSP countries as applicable, for clarification and guidance on reporting beneficiary numbers indirectly reached.	Reporting Processes & Systems Institutional	Guidelines	India CO	31 December 2016

Annex A – Definition of Audit Terms

1. WFP's Internal Control Framework (ICF)

A 1.   WFP's Internal Control Framework follows principles from the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Integrated Internal Control Framework, adapted to meet WFP's operational environment and structure. The Framework was formally defined in 2011.

A 2.   WFP has defined internal control as a process designed to provide reasonable assurance regarding the achievement of objectives relating to (a) effectiveness and efficiency of operations; (b) reliability of reporting; and (c) compliance with WFP rules and regulations. WFP recognises five interrelated components (ICF components) of internal control, which need to be in place and integrated for it to be effective across the above three areas of internal control objectives. The five ICF components are (i) Internal Environment, (ii) Risk Management, (iii) Control Activities, (iv) Information and Communication, and (v) Monitoring.

2. Risk categories

A 3.   The Office of Internal Audit evaluates WFP's internal controls, governance and risk management processes, in order to reach an annual and overall assurance on these processes in the following categories:

Table A.1: Categories of risk – based on COSO frameworks and the Standards of the Institute of Internal Auditors

1	Strategic:	Achievement of the organisation's strategic objectives.
2	Operational:	Effectiveness and efficiency of operations and programmes including safeguarding of assets.
3	Compliance:	Compliance with laws, regulations, policies, procedures and contracts.
4	Reporting:	Reliability and integrity of financial and operational information.

A 4.   In order to facilitate linkages with WFP's performance and risk management frameworks, the Office of Internal Audit maps assurance to the following two frameworks:

Table A.2.1: Categories of risk – WFP's Management Results Dimensions

1	People:	Effective staff learning and skill development – Engaged workforce supported by capable leaders promoting a culture of commitment, communication & accountability – Appropriately planned workforce – Effective talent acquisition and management.
2	Partnerships:	Strategic and operational partnerships fostered – Partnership objectives achieved – UN system coherence and effectiveness improved – Effective governance of WFP is facilitated.
3	Processes & Systems:	High quality programme design and timely approval – Cost efficient supply chain enabling timely delivery of food assistance – Streamlined and effective business processes and systems – Conducive platforms for learning, sharing and innovation.
4	Programmes:	Appropriate and evidence based programme responses – Alignment with Government priorities and strengthened national capacities – Lessons learned and innovations mainstreamed – Effective communication of programme results and advocacy.
5	Accountability & Funding:	Predictable, timely and flexible resources obtained – Strategic transparent and efficient allocation of resources – Accountability frameworks utilised – Effective management of resources demonstrated.

Table A.2.2: Categories of risk – WFP's Risk Management Framework

1	Contextual:	External to WFP: political, economic, environmental, state failure, conflict and humanitarian crisis.
2	Programmatic:	Failure to meet programme objectives and/or potential harm caused to others though interventions.
3	Institutional:	Internal to WFP: fiduciary failure, reputational loss and financial loss through corruption.

3. Causes or sources of audit observations

A 5.   Audit observations are broken down into categories based on causes or sources:

Table A.3: Categories of causes or sources

1	Compliance	Requirement to comply with prescribed WFP regulations, rules and procedures.
2	Guidelines	Need for improvement in written policies, procedures or tools to guide staff in the performance of their functions.
3	Guidance	Need for better supervision and management oversight.
4	Resources	Need for more resources (funds, skills, staff, etc.) to carry out an activity or function.
5	Human error	Mistakes committed by staff entrusted to perform assigned functions.
6	Best practice	Opportunity to improve in order to reach recognised best practice.

4. Risk categorisation of audit observations

A 6.   Audit observations are categorised by impact or importance (high, medium or low risk) as shown in Table A.4 below. Typically, audit observations can be viewed on two levels: (1) observations that are specific to an office, unit or division; and (2) observations that may relate to a broader policy, process or corporate decision and may have broad impact.[3]

Table A.4: Categorisation of observations by impact or importance

High risk	Issues or areas arising relating to important matters that are material to the system of internal control. The matters observed might be the cause of non-achievement of a corporate objective, or result in exposure to unmitigated risk that could highly impact corporate objectives.
Medium risk	Issues or areas arising related to issues that significantly affect controls but may not require immediate action. The matters observed may cause the non-achievement of a business objective, or result in exposure to unmitigated risk that could have an impact on the objectives of the business unit.
Low risk	Issues or areas arising that would, if corrected, improve internal controls in general. The observations identified are for best practices as opposed to weaknesses that prevent the meeting of systems and business objectives.

A 7.   Low risk observations, if any, are communicated by the audit team directly to management, and are not included in this report.

5. Monitoring the implementation of agreed actions

A 8.   The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions will be verified through the Office of Internal Audit's system for the monitoring of the implementation of agreed actions. The purpose of this monitoring system is to ensure management actions are effectively implemented within the agreed timeframe so as to manage

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[3] An audit observation of high risk to the audited entity may be of low risk to WFP as a whole; conversely, an observation of critical importance to WFP may have a low impact on a specific entity, but have a high impact globally.

and mitigate the associated risks identified, thereby contributing to the improvement of WFP's operations.

6. Rating system

A 9.   Internal control components and processes are rated according to the degree of related risk. These ratings are part of the system of evaluating the adequacy of WFP's risk management, control and governance processes. A rating of satisfactory, partially satisfactory or unsatisfactory is reported in each audit. These categories are defined as follows:

Table A.5: Rating system

Engagement rating	Definition	Assurance level
Satisfactory	Internal controls, governance and risk management practices are adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.	Reasonable assurance can be provided.
Partially Satisfactory	Internal controls, governance and risk management practices are generally established and functioning, but need improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.	Reasonable assurance is at risk.
Unsatisfactory	Internal controls, governance and risk management practices are either not established or not functioning well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.	Reasonable assurance cannot be provided.

Annex B – Acronyms

CO	Country Office
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CD	Country Director
CP	Cooperating Partner
CSP	Country Strategic Plan
CSR	Corporate Social Responsibility
DCD	Deputy Country Director
HR	Human Resources
ISC	Indirect Support Costs
M&E	Monitoring and Evaluation
MOU	Memorandum of understanding
MT	Metric tonnes
OSZ	Policy and Programme Division
PG	Partnership, Governance and Advocacy Department
PGG	Government Partnerships Division
PGP	Private Sector Partnerships Division
PO	Purchase Order
RBB	Regional Bureau Bangkok
RM	Resource Management Department
RMB	Budget and Programming Division
RMBBO	Operational Budgeting & Cost Analysis Branch
RMF	Finance and Treasury Division
RMP	Performance Management & Monitoring Division (RMP)
SPA	Strategic Partnership Agreement
SPR	Standard Project Report
UN	United Nations
UNDSS	United Nations Department of Safety and Security
WFP	World Food Programme