

Standard Project Report Reading Guidance

Standard Project Reports (SPRs) are prepared on an annual basis by Country Offices for all operational projects and published on 31 March. Standard Project Reports inform donors how the resources donated to WFP have been used to achieve results during the reporting year.

If you require further information regarding the Standard Project Reports, please contact the WFP Performance Management and Reporting Branch (RMPP) at: wfp.annualreportqueries@wfp.org

The following is a breakdown of the sections as they appear in the SPR.

A. Country Context and WFP Objectives

The country level sections are identical for all Standard Project Reports in the same country. Regional projects do not have country level sections but instead have a 'Regional Context' section.

Achievements at Country Level: This section gives a snapshot of WFP's main achievements in the country over the reporting year. When relevant, it includes beneficiary and distribution figures aggregated at country level.

Country Context and Response of the Government: This section describes the context in which WFP is working and the response of the government to date through national policies and programmes. It provides evidence to support WFP strategic orientation and activities in the country.

WFP Objectives and Strategic Coordination: This section links WFP's objectives in the country to the country context, and shows how WFP articulates its responses around country capacity and other actors' interventions to maximize the potential impact of its programmes.

B. Country Resources and Results

Resources for Results: This section provides an overview of the resource-based situation of WFP operations in country and explains how funding limitations affected needs-based planned results.

The tables / graphics in this section are:

- *Annual country beneficiaries* shows the total number of beneficiaries reached in 2018 in that country. As per WFP colour coding, the graphic shows percentage of women in grey and men in blue.
- *Annual food distribution in country (mt)* shows in-kind distribution by project and by commodity. The table includes the following commodities: cereals (e.g. rice), oil (e.g. vegetable oil), pulses (e.g. beans), mix (e.g. Super Cereal, high energy biscuits) and other (e.g. salt, sugar).
- *Cash-based transfer and Commodity voucher distribution (USD)* includes the following modalities of assistance:
 - Cash:* monetary assistance in the form of physical cash or electronic disbursement to a targeted individual or household.
 - Voucher:* assistance to a targeted individual or household in the form of a paper or electronic entitlement, redeemable at pre-selected retailers or at specifically organized fairs for a defined list of commodities, but not for cash. The two main types of vouchers as show in the table are:
 - **Commodity voucher:** redeemed for fixed quantities of specified foods. The value of this voucher is expressed in quantities of food.

- **Value voucher:** redeemed for a choice of specified food items with the equivalent cash value of the voucher. The value of this voucher is expressed in monetary terms.

Supply Chain: This section explains the procurement and logistics of WFP operations at country level, including specific infrastructure challenges and any strategic positioning of food stocks.

The tables included in this section are:

- *Annual food purchases for the country (mt)*, showing WFP annual food purchases for operations in the country by commodity, divided into two categories: local purchases (i.e. purchases in the country) and regional / international purchases.
- *Annual Global Commodity Management Facility Purchases received in country (mt)*. If applicable, this section will include a table for annual purchases received in the country using the Global Commodity Management Facility. The Global Commodity Management Facility was established to reduce the lead-time in delivering food, by enabling the purchase and transport of the commodities before funding is confirmed, using the special account.

Implementation of Evaluation Recommendations and Lessons Learned: This section explains how evaluation, review findings and lessons learned were used, outlining management responses to date and the implementation of follow-up actions.

Extra section at country level (optional): This section provides Country Offices with the opportunity to better tailor the report to specific donor interest by providing project specific information or a beneficiary story.

C. Project Results

The following sections provide information at the project level and are therefore different for each SPR.

Activities and Operational Partnerships: This section describes the operational implementation of each activity, any capacity strengthening or technical assistance provided, and the partnerships that enabled implementation.

Results: This section analyses output and outcome indicators to demonstrate WFP project performance.

The detailed figures on the project outputs and outcomes indicators can be found in the 'Figures and Indicators' section at the end of the report. Whenever applicable, the tables to be included in this section are:

- *Annual project beneficiaries (planned and actual)*
- *Annual project beneficiaries by activity (planned and actual)*
- *Modality of transfer by activity (food and cash-based transfer)*
- *Annual project food distribution (mt, planned and actual)*
- *Cash-based transfer and Commodity voucher distribution for the project (USD, planned and actual)*. This includes cash and voucher distributions (please refer to the descriptions above).

Please note that the planned figures are taken from the project document and represent the persons in need of food assistance, while the actual figures are the people reached by WFP assistance over the reporting period.

Performance monitoring: WFP is making a significant effort to strengthen its monitoring capacity; this section explains how data was collected, challenges faced and improvements made in monitoring project results.

Progress Towards Gender Equality: This section describes the gender context and explains how it was taken into consideration in the operation. Project gender indicators are provided in the 'Figures and Indicators' section at the end of the report.

Protection and Accountability to Affected Populations: This section describes WFP's efforts to ensure beneficiaries are not exposed to risks related to WFP assistance and are well informed about WFP's assistance. Project protection and accountability to affected populations indicators are provided in the 'Figures and Indicators' section at the end of the report.

Extra section at project level (optional): This section provides Country Offices with the opportunity to better tailor the report to specific donor interest in the country by providing additional country specific information or presenting a beneficiary story.

D. Figures and Indicators

Data Notes: This section includes the credit and caption of the cover page photo and any footnotes required for the data tables in the report.

Beneficiary tables: A WFP beneficiary is a targeted person who is provided with WFP food assistance while participants are those individuals physically participating in a WFP activity.

Overview of project beneficiary information

Table 1: Overview of project beneficiary information. This table shows planned and actual beneficiary numbers, disaggregated by sex, by age group and resident status. Categories are mutually exclusive and exhaustive (includes all beneficiaries, no overlap between categories). Residence status can include four categories: Refugees, Returnees, Internally Displaced People (IDPs) and Residents.

Participants and beneficiaries by activity and modality

Table 2: Beneficiaries by activity and modality. This table shows planned and actual beneficiary numbers by activity and modality (food and cash-based transfers including vouchers - please refer to definitions above). Categories are exhaustive, but not mutually exclusive (includes all beneficiaries, with some overlap between categories).

Annex: Participants by Activity and Modality table shows planned and actual participant numbers by activity and modality (food and cash-based transfers including vouchers - please refer to definitions above). Categories are not mutually exclusive, and there can be overlap among participants of different activities.

Participants and beneficiaries by activity (excluding nutrition)

Table 3: Participants and beneficiaries by activity (excluding nutrition). This table shows planned and actual participants and beneficiaries by activity (excluding nutrition activities), disaggregated by gender.

Nutrition beneficiaries

Table 4: Nutrition beneficiaries. This table shows nutrition beneficiaries and reflects the specific categorisation of beneficiaries for that activity as applicable – specifically, children 6-23 months, children 24-59 months and pregnant and lactating women (PLW). Categories are exhaustive but not mutually exclusive.

Project indicators:

This section shows all outcome, output, cross-cutting and partnership project indicators.

Outcome indicators:

In SPRs for projects aligned to the SRF: Outcome indicator tables will show WFP Strategic Objective, followed by the outcome statement.

In SPRs for projects aligned to the CRF: Outcome indicator tables will show the Strategic Result, followed by the outcome statement.

For reference, a description of the most commonly used WFP indicators can be found below.

Moderate Acute Malnutrition (MAM) treatment performance rate *(SRF- and CRF-aligned projects)*

Four scores make up the Moderate Acute Malnutrition (MAM) treatment performance rate. These include mortality rate, default rate, non-response rate, and recovery rate. Together, the four indicators provide an understanding of how well a treatment programme is achieving its objectives. Note that the treatment performance rates are only used for targeted supplementary feeding programmes.

- Recovery rate refers to the number of individuals in a MAM treatment programme reaching criteria for discharge (i.e. cured) divided by the total number of discharged individuals (i.e. cured, deaths, defaulters, non-responders, and transfers) in a set period (usually 1 month). This applies for adults on ART, PMTCT and/or TB treatment.
- Default rate: The number of individuals in a MAM treatment programme that have not attended the treatment for a defined period (e.g. 2 or more consecutive sessions), divided by the total number of discharged individuals (i.e. cured, death, defaulter, non-responders and transfers) in a period (usually 1 month).
- Mortality rate: The number of individuals in a MAM treatment programme that are no longer in the programme because they have died, divided by the total number of discharged individuals (i.e. cured, deaths, defaulters, non-responders and transfers) in a period (usually 1 month).
- Non-response rate: The number of individuals in a MAM treatment programme that did not reach the discharge criteria (i.e. not cured) after a pre-defined length of time in the programme, divided by the total number of discharged individuals (i.e. cured, deaths, defaulters, non-responders and transfers) in a period (usually 1 month).

Food Consumption Score (FCS) *(SRF and CRF-aligned projects)*

The household Food Consumption Score (FCS) is associated with a household's food access and is therefore used as a proxy for household food security. Food consumption indicators are designed to reflect the quantity and quality of people's diets.

The FCS is a measure of dietary diversity, food frequency and the relative nutritional importance of the food consumed. A high FCS increases the probability that a household's food intake is adequate. The FCS is a good proxy for the current food security status and highly correlated with other food security proxy indicators, including coping strategies and income.

The FCS is used to classify households into three groups: poor, borderline or acceptable food consumption. These food consumption groups aggregate households with similar dietary patterns – in terms of frequency of consumption and diversity – and access to food.

- Poor food consumption: Households that are not consuming staples and vegetables every day and never or very seldom consume protein-rich food such as meat and dairy.
- Borderline food consumption: Households that are consuming staples and vegetables every day, accompanied by oil and pulses a few times a week.
- Acceptable food consumption: Households that are consuming staples and vegetables every day, frequently accompanied by oil and pulses, and occasionally meat, fish and dairy.

Dietary Diversity Score (DDS) *(SRF-aligned projects)*

Minimum Dietary Diversity - Women *(CRF-aligned projects)*

The Dietary Diversity Score measures the number of different food groups consumed over a given period. It provides an estimation of the quality of a diet. An increase in the score shows an increase in the quality of the diet.

The Coping Strategy Index (CSI) *(SRF and CRF-aligned projects)*

The Coping Strategy Index measures the frequency and severity of the behaviours the households engage in when faced with food shortages. Coping strategies are divided into two types: those that affect food consumption and those that affect the livelihoods of targeted households. An increase in the CSI shows a decrease in the food security situation of the household.

The consumption-based CSI measures the stress level a household is facing when exposed to food shortage. The higher the stress, the higher is the index. The same set of strategies using the same weights are used across countries and regions – facilitating the comparison over space, time and between groups. Research has confirmed that the CSI correlates well with other food security proxy indicators as well as the original context-specific CSI.

The livelihood-based CSI helps to assess longer-term household coping and productive capacities. Households are classified according to the severity of strategies applied: the higher the classification the more severe and longer-term are the negative consequences.

- Stress strategies indicate a reduced ability to deal with future shocks as the result of a current reduction in resources or increase in debts.
- Crisis strategies are often associated with the direct reduction of future productivity.
- Emergency strategies also affect future productivity, but are more difficult to reverse or more dramatic in nature than crisis strategies.

Community Asset Score (CAS) *(SRF-aligned projects only)*

The Community Asset Score (CAS) measures the number of functioning assets that enable a community, and the households living in it, to be more resilient or less negatively impacted by shocks. An increased CAS suggests that the community has become more resilient.

Emergency Preparedness and Capacity Index (EPCI) *(SRF- and CRF-aligned projects)*

The Emergency Preparedness and Capacity Index (EPCI) represents an average score of the changes resulting from WFP's interventions in preparedness for emergency response. The EPCI consists of six variables that measure how effectively WFP is working with governments to establish and manage disaster preparedness measures. These measures include food security and vulnerability analysis, food assistance planning, humanitarian supply-chain management, emergency telecommunications, hazard analysis and early warning in support of food security, national preparedness and response. The EPCI is focused on the ownership of these systems, which is linked to sustainability. The index should be used to establish a baseline and to measure change at the middle and the end of the programme.

National Capacity Index (NCI) *(SRF-aligned projects only)*

WFP's investments in capacity development activities are about empowering nations, communities and households to reduce and eliminate hunger by establishing a national accountability framework. The WFP framework assumes that protecting citizens from hunger is the sovereign responsibility of a nation. The National Capacity Index (NCI) measures change in capacity level according to milestones agreed to against a country's overarching capacity strengthening objectives. An increase in the NCI indicates a country's improved capacity to reduce and eliminate hunger.

Output Indicators:

In SPRs for projects aligned to the SRF: output indicators are divided by component (where applicable), WFP Strategic Objective and activity.

In SPRs for projects aligned to the CRF: the output indicator tables will display the mapping of Strategic Objective to Strategic Result in the following form: [CRF SO1-SR1] and will also give the activity category [Unconditional resource transfers to support access to food].

Gender Indicators:

In SPRs for projects aligned to the SRF:

Proportion of assisted women, men or both women and men who make decisions over the use of cash, vouchers or food within the household

The indicator is intended to measure equality in decision-making and control over food assistance provided by WFP (cash, vouchers or food) between men and women. If results show that more assisted women and men together make joint decisions, it is a positive sign of equality in decision-making and control over resources. If the results show that more assisted women make decisions, it suggests that more women have gained control over resources.

In SPRs for projects aligned to the CRF: **Proportion of households where women, men, or both women and men make decisions on the use of food / cash / vouchers, disaggregated by transfer modality**

In SPRs for projects aligned to the SRF:

Proportion of women beneficiaries in leadership positions of project management committees

The indicator aims to measure gender parity in decision making in the committees that manage food, cash and vouchers provided by WFP. When women can equally express their opinions and influence decision-making in these committees, it is believed that WFP's assistance can better respond to the different needs of women and men, boys and girls. It can be used with all types of WFP assistance where management committees exist.

In SPRs for projects aligned to the CRF: **Proportion of food assistance decision-making entity – committees, boards, teams, etc. – members who are women**

In SPRs for projects aligned to the SRF:

Proportion of women project management committee members trained on modalities of food, cash or voucher distribution

The indicator aims to measure gender parity in the participants of training on food, cash or voucher distribution. It is believed that the different needs of women and men can be better addressed when women are empowered to participate in project management committees.

In SPRs for projects aligned to the CRF: **Type of transfer (food, cash, voucher, no compensation) received by participants in WFP activities, disaggregated by sex and type of activity**

Protection and accountability to affected populations indicators:

Indicators for Protection and Accountability to Affected Populations measure whether food and nutrition assistance activities are designed and implemented in a way that is safe and without protection challenges for beneficiaries, and whether minimum standards in information provision are being met. These indicators also look at how beneficiary feedback is documented, analysed and integrated into programme improvements.

In SPRs for projects aligned to the SRF:

Proportion of assisted people who do not experience safety problems travelling to, from or at WFP programme sites

This indicator measures the degree to which accessing WFP's programmes exposes people to safety problems. It is not limited to protection risks that may unintentionally be caused by WFP programmes, but also covers risks related to people's safe access to WFP assistance.

Proportion of assisted people informed about the programme (who is included, what people receive, where people can complain)

This indicator responds to WFP's commitment to transparency, and to ensuring that all community members can equally access information. This indicator is concerned with the dignity of people affected by disaster and conflict, and their ability to make informed decisions and exercise their rights.

In SPRs for projects aligned to the CRF:

Proportion of assisted people informed about the programme

This indicator responds to the area of information provision under Accountability to Affected Populations, where WFP must provide accurate, timely and accessible information to affected people about its assistance. Information provided must be clearly understandable by everyone, irrespective of their age, sex or other characteristics. This indicator is concerned with the dignity of people affected by disaster and conflict, and their ability to make informed decisions and exercise their rights.

Proportion of targeted people accessing assistance without protection challenges

Protection challenges are defined as any acts of violence, coercion, deliberate deprivation or disrespect that undermines a person's safety, dignity or integrity. Protection challenges must always be analysed in the context of programme implementation and mitigated through programme adjustments whenever possible. In this way, the indicator serves the dual purpose of measuring the results of efforts to keep WFP programmes safe and enabling country offices to adjust programmes to mitigate protection risks. This indicator does not apply to country capacity strengthening activities.

Partnership indicators:

There are no cross-cutting partnership indicators in the new Corporate Results Framework. SPRs for projects aligned to the CRF will therefore not display this table.

Resource Inputs from Donors:

The table shows the commodities donated in-kind or/and purchased by WFP with cash contributions for each donor contribution to the project during the reporting year. Please note that any contribution received during the reporting year but not yet programmed in the system won't appear in the table.

Financial Section:

General

The financial section of the Standard Project Report provides a summary of the project's financial status at the end of the reporting period and details of financial activity relating to the project throughout the reporting period. All financial reporting is in US dollars. The Standard Project Report includes all financial transactions related to the project from the project's start date to 31 December of the reporting year. Throughout the financial section, expenditures are classified as direct costs comprising: 1) food and related costs; 2) cash & voucher and related costs; 3) capacity development & augmentation and the related direct support costs (DSC). Contributions are classified as in-kind and cash. The financial section comprises three parts:

1. Project Overview
2. Project Detail by Contribution
3. Status of Contribution Receivable

Reference Information

The heading at the top centre of each page of the financial section indicates the project number, programme category, recipient country, project title, and the period of financial activity covered by the report ('the reporting period').

The date in the lower left-hand corner is the date on which the report has been prepared from WINGS. The chief of the Contribution and Project Accounts Branch (RMFC) of the Department of Resource Management and Accountability certifies that the information contained in the report is an accurate reflection of WFP's financial records.

GRAPHICAL PRESENTATION

A graphical representation of the Project Overview table is provided to facilitate understanding of the data reported.

Part 1- PROJECT OVERVIEW

This table provides a summary of the project's financial status at the end of the reporting period. The table outlines, by type of expenditure, the approved budget, the amount contributed by donors and internal funding source, expenditures for the previous and current period and balance of contributions.

Total Approved Budget

The Project Overview table shows the total requested budget, representing the budget in the approved budget document including any subsequent budget revisions as of the end of the reporting period for the entire operation. Due to different sources of legacy data (WINGS I), minor differences in the Approved Budget between the Operational and Financial Sections of the SPRs may exist for projects which were migrated from WINGS I to WINGS II.

Confirmed Contributions

Confirmed contributions include both directed multilateral contributions and multilateral contributions, which have been programmed to the project being reported. Confirmed contributions are classified by cost components and are based on the programmed contributions in WINGS. Contributions that have been confirmed but are not yet programmed are reported as "Unprogrammed Project Costs" and represent the lag time between confirmation of a contribution and programming within WINGS II.

A comparison of the Approved Budget with the confirmed contributions indicates to what extent WFP has been able to resource the project for the entire operation.

Expenditures

Expenditures, classified by tool component, represent the actual cost of goods and services received as at 31 December of the reporting year. Expenditures are shown for the period being reported and cumulatively from inception of the project to the end of the reporting period.

Expenditures "Previously Reported" are cumulative expenditures as shown in the prior year's SPR. If project activity commenced in the reporting year, there will be no previously reported expenditures.

Balance of Contributions

Balance of Contributions represents confirmed contributions which have not yet been fully expended; they are equal to the confirmed contributions less cumulative expenditures.

Indirect Support Costs Reporting

Contributions to WFP comprise:

1. A contribution to the direct costs of a project.
2. A contribution to indirect support costs.

Indirect support costs are those costs which are incurred in support of operations but which cannot be attributed easily to any programme category or activity. Contributions to indirect support costs fund the Programme Support and Administration ('PSA') budget approved by the Executive Board. When a contribution is received, the contribution to indirect support costs is transferred to the WFP General Fund where it will be utilized for programme support and administrative activities. In the Standard Project Report, the amount of the indirect support costs reported as a cost is equal to the indirect support cost portion of the confirmed contribution. This treatment is consistent with the concept that the indirect support cost portion of the confirmed contribution is immediately available for funding PSA costs and that the utilization of indirect support costs is not directly linked to project implementation. Information on the utilization of the contribution to the indirect support costs is provided in the audited annual financial statements. The Standard Project Report provides information on the utilization of the contributions to the direct costs of projects.

Part 2 - PROJECT DETAIL BY CONTRIBUTION

This section of the report provides information about the financial activity of the project by donor contribution. Contributions, Expenditures and Balances, which were summarized on the Project Overview page, are detailed for each Directed Multilateral contribution. Information relating to the financial activity funded by multilateral contributions is reported in the column “Total Multilateral” in the report.

Contribution Identification

Contributions are identified at the top of each column by:

- Donor’s brief name.
- The WINGS grant number.
- The Contribution Reference Number (CRN) used by WFP in WINGS II.
- The old Contribution Reference Number (CRN) in cases where the contribution was confirmed in WINGS I.

It should be noted that where a donor makes a single directed multilateral contribution intended for several projects, this page reports only on that part of the contribution made to this project.

Confirmed Contributions

Confirmed contributions reported in this section are the contributions as confirmed by all donors as of the end of the reporting period. The confirmed contribution includes both the contributions to direct project costs and indirect support costs. In-kind contributions may include food, non-food items and services. In the SPR for the period ending 31 December of the reporting year, contributions are categorised into in-kind and cash. Contributions confirmed are recorded in WINGS accounting system in both the currency of the confirmed contribution and the equivalent US dollar amount. Contributions are converted into a US dollar equivalent using the United Nations exchange rate in effect as of the donor’s contribution date. When contributions are received in WFP’s bank account the receipt is converted into US dollars using the exchange rate (bank rate if the deposit is made to a US dollar account or UN rate if the deposit is made to a foreign currency account) in effect on the date of receipt. The US dollar value of the confirmed contribution will be increased or decreased to reflect the US dollar value of the contribution received.

Stock Transfer represents the net value of food commodity received from the precedent operation and carried over to subsequent operation in WINGS II. Food commodity costs include costs of procurement, ocean transport, port costs on food commodities destined for landlocked countries, the overland transport cost across transit countries. Food commodity quantities, derived from WFP’s commodity tracking system, are validated by physical stock counts and valued on a weighted average basis. In the Standard Project Report, the amount of the stock transfer reported as expenditures is equal to the stock transfer portion of the confirmed contribution.

Expenditures

Direct Project Costs

Direct project costs comprise cumulative expenditures up to the end of the reporting period in all the three tools and cost components.

Food and Related Costs

It comprises the following costs:

- **Commodity**

Where a commodity contribution is made in-kind, the contribution is recorded at the time when the commodity contributions are confirmed or, if no confirmation is made, on the receipt of a donation

at fair value; Expenditures are calculated using methods as specified in WFP's General Rules; Commodity is considered expensed when a Good Receipt Note is recorded in the system.

- **Transport**

External transport expenditures and associated costs, i.e. sea and air freight, insurance, agency fees, external overland etc., are reported based on actual costs as incurred, or, as per General Rule XIII.6, for in-kind transport. Overland costs are segregated into external overland (classified as Transport), and internal overland (classified as Landside Transport, Storage and Handling).

- **Landside Transport, Storage and Handling (LTSH), Food -Other Direct Operating**

Costs (Food-ODOC) LTSH and Food-ODOC are costs which can be linked directly to the activities of an operation and which would not be incurred if the operations were not implemented. While these costs are directly traceable to the project, a direct link to a donor contribution is not captured in the accounting system at the time of expenditure. The amounts reported in the SPR represent the actual costs assigned to each donor contribution by the Expenditure Certification program, a WINGS tool. LTSH and Food- ODOC received in-kind can be directly linked to a donor contribution and are reported both as a receipt and expenditure when the services are received in full.

Cash & Voucher and Related Costs

- **Cash & Voucher Transfers**

Cash transfers are assistance to persons or households in the form of cash payments or bank transfers. Beneficiaries then meet their own food needs in the marketplace.

Voucher transfers are assistance to persons or households in the form of paper or electronic entitlements which can be exchanged in shops for specific types and/or quantities of food. The two main types of vouchers are:

- Commodity voucher: exchanged for fixed quantities of specified foods
- Cash voucher: exchanged for a choice of specified food items with the equivalent cash value of the voucher

Both types of voucher can be exchanged only for food; recipients cannot claim cash. Shops where vouchers can be exchanged are selected by WFP and/or cooperating partners (CPs) based on specific selection criteria. Vouchers are most effective when the objective of assistance is to ensure improved food/nutrition intake, using local shops and markets as suppliers.

- **Cash and Voucher Related Cost**

These costs are directly related to the implementation of cash- and voucher-based activities and the delivery mechanism adopted to transfer cash and vouchers from WFP to the beneficiaries. These includes costs directly incurred related to planning, implementing, training, monitoring and reporting and to set-up the cash and/or voucher delivery mechanism.

Capacity Development and Augmentation

These costs relate to activities or items (a) aimed at establishing or improving full national managerial ownership of a food security programme or (b) to provide goods and services in the absence of national capacity or ownership. Costs under (a) include: staff and consultants' costs and related expenses; training costs; and capital equipment. Costs under (b) include: coordinating the international humanitarian community's food security response; and costs directly related to the implementation of logistics augmentation activities and provision of UN common services, including staff and consultants' costs and related expenses, training costs, and capital equipment.

Direct Support Costs (DSC)

These costs which can be directly linked with the provision of support to an operation and which would not be incurred if the operation was not implemented. It includes costs related to project

management staff, recurring costs and equipment utilised for the management and administration of the activity.

Balance of Contributions

Balances of contributions are contributions not yet fully expended, i.e. confirmed contributions less cumulative expenditures.

FINAL SPR REPORTS

When a project has been operational and financially closed and the final SPR will present the Project Detail by Contribution will report “Outstanding Contributions Receivable” and “Cash Balance”. When closing, projects have carry-over commodities and associate costs to the subsequent operation, “Carry-Over to Subsequent Operation” will be reported.

Carry-Over to Subsequent Operation

Carry-Over to Subsequent Operation is the associate costs linked to the commodity carried over to the subsequent operation. The footnote explains the total amount of associated costs and the metric tonnage carried over.

Outstanding Contributions Receivable

Outstanding contributions receivable are the balance of the confirmed contributions which has not been received as reported in the Status of Contribution Receivable section (see below).

Cash Balance

The Cash Balance is the cash received from the donor but not yet expended. The Cash Balance represents the cash on hand available for reprogramming or refund.

Part 3 – STATUS OF CONTRIBUTION RECEIVABLE

This section provides information about the actual receipt of contributions.

Confirmed Contributions

Confirmed contributions are the contributions as confirmed by the donors as of the end date of the report. Upon written confirmation from the donor of their intent to donate, WFP may begin incurring expenditures without waiting for actual cash receipts. In-kind contributions include food, non-food items and services.

Contributions Received

Receipts of contributions refers to cash deposits into WFP bank accounts, transfer of ownership to WFP of food and non-food items in kind, or realized benefit to WFP for services in kind. Receipts are analysed by In-Kind and Cash.

Outstanding Contributions Receivable

The outstanding confirmed contributions represent the contributions not yet received as of the end date of the reporting period for both cash and in-kind.

Acronyms

AAP:	accountability to affected populations
ART:	anti-retroviral therapy
CBT:	cash-based transfer
CD&A:	capacity development and augmentation
CP:	country programme
DEV:	development project
EFSA:	emergency food security assessment
EMOP:	emergency operation
FAO:	Food and Agriculture Organization of the United Nations
FFA:	food assistance for assets
FFT:	food assistance for training
FoodSECuRE:	Food Security Climate Resilience facility
FSOM:	food security and outcome monitoring
GCMF:	Global Commodity Management Facility
IDP:	internally displaced person
IFAD:	International Fund for Agricultural Development
IOM:	International Organization for Migration
IRA:	Immediate Response Account
IR-EMOP:	Immediate-Response Emergency Operation
IR-PREP:	Immediate-Response Account for Preparedness
LESS:	Logistics Execution Support System
M&E:	monitoring and evaluation
MAM:	moderate acute malnutrition
mVAM:	mobile vulnerability analysis and mapping
NGO:	non-governmental organization
P4P:	Purchase for Progress
PDM:	post-distribution monitoring
PMTCT:	prevention of mother-to-child transmission
PRRO:	protracted relief and recovery operation

PSA:	Programme Support and Administrative (budget)
RBA:	Rome-based agency
SCOPE:	System for Cash Operations – WFP’s beneficiary and transfer management platform
SDG:	Sustainable Development Goal
SO:	Special Operation
SPR:	Standard Project Report
SQUEAC:	Semi-Quantitative Evaluation of Access and Coverage
SRF:	Strategic Results Framework
SUN:	Scaling Up Nutrition
TB:	tuberculosis
TB-DOTS:	tuberculosis directly observed treatment
UNDAF:	United Nations Development Assistance Framework
UNDP:	United Nations Development Programme
UNESCO:	United Nations Educational, Scientific and Cultural Organization
UNFPA:	United Nations Population Fund
UNHAS:	United Nations Humanitarian Air Service
UNHCR:	Office of the United Nations High Commissioner for Refugees
UNHRD:	United Nations Humanitarian Response Depot
UNICEF:	United Nations Children’s Fund
WHO:	World Health Organization
WHS:	World Humanitarian Summit
WINGS:	WFP Information Network and Global System