OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF THE UNFPA
INDIVIDUAL GIVING PROGRAMME

FINAL REPORT
Nº IA/2022-01

22 February 2022
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EXECUTIVE SUMMARY

1. The UNFPA Office of Audit and Investigation Services (OAIS) conducted an audit of the UNFPA Individual Giving Programme (the Programme) from 01 February to 07 July 2021. The audit aimed to assess the adequacy and effectiveness of the governance, risk management, and control relating to the Programme in the following areas:
   a) Programme governance;
   b) Programme design and implementation;
   c) Programme approaches and processes;
   d) Programme transactions; and
   e) Programme tools.

Background

2. In the global context of ongoing conflicts and widening inequalities in access to reproductive health, there has been a marked increase in demand for UNFPA services. The increased demand has, in turn, necessitated the raising of funds from diverse, scalable, and sustainable sources to supplement UNFPA’s funding, of which 98 per cent currently comes from donor governments, with two thirds from just five Member States.

3. To diversify its funding sources, UNFPA adopted the model used by peer United Nations organizations (those with established individual giving programmes), where donations from private individuals are the single largest source of contributions. UNFPA successfully completed the ‘pilot phase’ of the initiative in 2018, establishing a strong potential mandate for fundraising from private individuals through digital channels. At the time of drafting this report, the Programme was completing its second phase ‘Start-up & Market Entry’ which covered 2019 – 2021 and set to embark on a third phase ‘Acceleration and Market Growth’ over the coming nine years 2022 – 2030. The audit was designed to provide feedback to UNFPA Management as the Programme enters its final phase ahead of its vision 2030 to raise USD 100 million per year from individual members of the general public.

4. The audit covered the activities of the Programme from 01 January 2018 to 31 December 2020. Programme income amounted to USD 2.8 million, and the related Programme operating costs amounted to approximately USD 1.9 million, funded from core resources. This was the first OAIS audit of the Programme.

Audit rating

5. The overall audit rating is “Partially Satisfactory with Some Improvement Needed”, which means that the assessed controls were adequately established and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited area should be achieved. The issues and improvement opportunities identified did not significantly affect the achievement of the audited entity/area objectives. Management action is recommended to ensure that identified risks are adequately mitigated. The overall audit rating is determined by the strategic and high-risk nature of the audit findings and the high priority assigned to the accompanying recommendations.
Ratings by key audit area are summarized in the following table.

<table>
<thead>
<tr>
<th>Audit ratings by key audit area</th>
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<tbody>
<tr>
<td>Programme Governance</td>
</tr>
<tr>
<td>Programme design and implementation</td>
</tr>
<tr>
<td>Programme approaches and processes</td>
</tr>
<tr>
<td>Programme transactions</td>
</tr>
<tr>
<td>Programme tools</td>
</tr>
</tbody>
</table>

Good practices

6. The following good practices adopted by the Programme contributed to its effective and efficient management:

➢ The Programme’s Steering Group drew representation from various management levels in the organization, including some members of the Executive Committee, helping give it the necessary currency to govern the Programme effectively;
➢ Throughout the period under review, the Steering Group consistently met on a quarterly basis, as prescribed in its terms of reference, to provide direction to the Programme and review its performance;
➢ Standard operating procedures were developed in the areas of content creation and publication, media buying, payment processing, and online donation allocation, to provide guidance in the performance of these activities;
➢ Risks facing the Programme were identified, assessed, and documented on a quarterly basis, as part of Steering Group meetings;
➢ Being a late adopter of seeking private contributions from individual members of the general public, UNFPA effectively modelled its Individual Giving Programme on systems, processes and contractual modalities already tried and tested in other UN organizations, helping shorten the learning curve and realizing efficiencies in the Programme’s start up; and
➢ All transactions processed by the Programme’s third-party service providers were reviewed monthly for accuracy and completeness.

Key recommendations: Total = 2, high priority = 2

7. The two recommendations aim to ensure the following: (a) achievement of the organization’s strategic objectives (Recommendations 1 and 2).

8. For high (critical) priority recommendations, prompt action is required to ensure that UNFPA is not exposed to high risks. Failure to take action could result in major negative consequences for UNFPA. All high (critical) priority recommendations are presented below:

➢ There is a need to undertake a rigorous and comprehensive risk assessment to identify the Programme’s risk factors and incorporate them in the corporate enterprise risk management (ERM) process in the Strategic Information System.
➢ Guidance or standard operating procedures should be developed to manage or address any breaches of security or compromise of data in the Programme’s accounts or systems by UNFPA or its third-party service providers, including aspects such as timely identification, notification, assessment, and the actions to be taken in the event of such occurrences.

Implementation status of previous OAIS audit recommendations:

9. As this was the first OAIS audit, no review was undertaken.
Management comments and action plan

10. The Director, Division of Communications & Strategic Partnerships accepted the two recommendations in the report and is in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

11. No low-risk issues were identified during the audit.

Jessie Rose Mabutas
Director a.i.,
Office of Audit and Investigation Services
I. AUDIT BACKGROUND

12. In accordance with the 2021 OAIS Annual Work Plan, an audit of the Individual Giving Programme was conducted from 01 February to 07 July 2021.

13. Despite considerable progress made by UNFPA in delivering its mandate, the global context of ongoing conflicts and widening inequalities in access to reproductive health provision has increased the need for UNFPA’s services. The increased demand has, in turn, necessitated funding from diverse, scalable, and sustainable sources. At the time of the audit field mission, donations from Member States constituted some 98 per cent of UNFPA’s funding, with two thirds of the Organization’s core resources coming from just five Member States. Diversification of the Organization’s income base to raise at least 10 per cent from private individuals was, therefore, at the heart of the UNFPA Strategic Partnerships Framework. The goal is to significantly grow UNFPA’s income from private individuals or entities to USD 100 million per year by 2030.

14. In line with the above vision, UNFPA established the Individual Giving Programme to mobilize resources from individual members of the general public through one-time or recurring donations solicited through donation appeals. In 2018, UNFPA developed the Individual Giving Strategy 2018-2021 and launched a digital pilot of the Programme to test its viability as a channel for fundraising. The pilot, the first of three foreseen phases to cover 10 years, was delivered through social media channels in 2018, targeting members of the public with an interest in UNFPA’s work. The pilot was successful as the one-time and recurrent gifts raised far exceeded the target set for the year (see Table 1 below).

15. Following the success of the pilot phase, UNFPA entered the second phase ‘Start-up & Market Entry’ from 2019 to 2021. The main objective of the second phase was to fully operationalize donor recruitment and retention in key growth markets. The timing of this audit was designed so that the Organization can use its feedback when considering the Programme’s next phase ‘Acceleration and Market Growth’ set to cover 2022 to 2030. The said phase will focus on accelerating market growth and increasing UNFPA’s share of global individual donations leading up to the 2030 goal.

Programme financial performance

16. During the period from 01 January 2018 to 31 December 2020, Programme income amounted to USD 2.8 million and operating costs totaled USD 1.9 million. The Programme consistently exceeded its net income projections since inception in 2018, with over 80 per cent year-on-year growth, as outlined in Table 1 below.

Table 1 – Overview of Individual Giving Programme Net Revenues (USD)

<table>
<thead>
<tr>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td>Projected</td>
<td>Actual</td>
<td>Projected</td>
</tr>
<tr>
<td>28,000</td>
<td>273,562</td>
<td>330,900</td>
<td>552,237</td>
</tr>
<tr>
<td>Operating costs</td>
<td>119,500</td>
<td>128,390</td>
<td>666,895</td>
</tr>
<tr>
<td>Net income/(loss)</td>
<td>(91,500)</td>
<td>145,172</td>
<td>(335,995)</td>
</tr>
<tr>
<td>Year-on-year growth</td>
<td>82%</td>
<td>88%</td>
<td></td>
</tr>
</tbody>
</table>

Programme governance

17. The Programme is governed by a Steering Group that comprises the Directors, Division of Communications and Strategic Partnerships (DCS) and Division for Management Services (DMS); the Chief of Staff, and Chiefs, Strategic Partnership Branch (SPB) and Resource Planning & Budgeting Branch (RPBB). The Strategic Partnership Branch team serves as the Secretariat and ex officio Member of the group. DCS and DMS staff members provide support to the Steering Group, as necessary. The Programme is managed by a Strategic Partnership Specialist, supported by a Campaign Manager and a Digital Fundraising Consultant. The Chief, Strategic Partnership Branch oversees the overall management of the Programme.

18. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, which require that internal auditors plan and perform the audit to obtain
reasonable assurance on the adequacy and effectiveness of the governance, risk management, and internal control processes in place.

19. The engagement was conducted by an OAIS audit specialist, supported by a professionally qualified audit individual consultant, starting on 1 February 2021. Results of the audit were discussed with Management at a briefing meeting held on 7 July 2021. Comments received and clarifications provided were incorporated in the draft audit report, which was submitted to Management on 04 January 2022. The final management response was received on 03 February 2022 and is reflected in this report.
II. AUDIT RESULTS

20. The detailed assessment is presented below, per audit area:

<table>
<thead>
<tr>
<th>A. PROGRAMME GOVERNANCE</th>
<th>SATISFACTORY</th>
</tr>
</thead>
</table>

*Good practices identified*

21. The following good practices in the area of programme governance were identified, in line with established policies and procedures:

   a) The Programme’s Steering Group drew representation from various management levels in the organization, including some members of the Executive Committee, helping to give it the necessary currency to govern the Programme effectively; and

   b) Beginning from the Steering Group’s inception and throughout the period under review, it consistently met on a quarterly basis, as prescribed in its terms of reference. The meetings typically covered assessments of previous quarter performance, future funding types, investments to be made to the Programme and budgets, and assumptions and analyses underpinning the investments in programme activities.

22. No reportable matters were identified based on the audit work performed in this area.

<table>
<thead>
<tr>
<th>B. PROGRAMME DESIGN AND IMPLEMENTATION</th>
<th>PARTIALLY SATISFACTORY WITH SOME IMPROVEMENT NEEDED</th>
</tr>
</thead>
</table>

*Good practices identified*

23. The following good practices in the area of programme design and implementation were identified, in line with established policies and procedures:

   a) Standard operating procedures have been developed in the areas of content creation and publication, media buying, payment processing, and online donation allocation to provide guidance in the performance these activities.

   b) Risks that could hinder the achievement of the Programme’s objectives were periodically identified, assessed, and documented in a risk matrix for easy follow-up.

24. Based on the work performed in this area, two matters require Management attention.

   **Issue 1**  
   *Strengthen the Programme’s risk management process*

25. It is commendable that the Programme developed a risk register to record the risks that have been identified along with their analysis and plans for how they will be mitigated.

26. The risk register could, however, be enhanced by making it more comprehensive. It was noted that the register did not include certain key risks, especially those arising from the Programme’s contractual arrangements with third-party service providers. For example, the register did not include risks pertaining to the processing of donation payments if UNFPA does not fulfil its obligations and responsibilities under agreements entered with the contracted third-party service providers. Should such risks materialize, the contracts could be terminated, with cause, by the service providers and UNFPA listed, as a proscribed vendor, in various alert databases\(^1\) maintained by financial payment networks. Such listing could pose significant operational and reputational risks for the Organization, as the databases are relied on by payment networks.

\(^1\) Examples include MasterCard Member Alert to Control High Risk (MATCH), Visa Merchant Alert Service, and Discover’s Consortium Merchant Negative File.
brands to screen and regulate merchant access to global payment systems. A listing in any of the databases would also negatively impact the Programme’s ability to mobilize funds from the public, as numerous donations are invariably made through established payment networks.

27. Further, at the time of the audit fieldwork, the spreadsheet-based risk register was maintained external to the ‘myRisks’ functionality of the corporate Strategic Information System. As a result, some of the in-built controls in ‘myRisks’ were not incorporated in the register. For example, the register did not assign ownership of and responsibility for the identified risks to relevant personnel for purposes of active monitoring and accountability. In addition, the likelihood and impact of identified risks were not documented, and overall risk ratings not assigned for prioritization.

**Root Cause**

**Guidelines:** inadequate risk management processes (need for more rigorous risk identification and assessment and use of appropriate tools to document and manage risks).

**Impact**

The ability to develop and implement mitigating measures to address risks is limited.

**Category**

Strategic.

### Recommendation No. 1

**Priority:** High

Leveraging on the next corporate Enterprise Risk Management process cycle in the Strategic Information System, raise Programme personnel awareness on the need to perform and document more rigorous and comprehensive risk identification and assessments, assigning, inter alia, ratings to the assessed risks for their prioritization; and assign responsibilities and accountabilities for the management of the identified risk areas.

**Manager Responsible for Implementation:**

Director, DCS

**Due Date:** October 2022

**Management action plan:**

The Programme’s risk mitigation framework has been updated with additional risks associated with payment processing. The framework now includes risk ratings, potential consequences of risks materializing, mitigating actions being undertaken, and person(s) responsible for managing each of the risks identified. SPB has also begun incorporating the Programme’s risk framework within the corporate Enterprise Risk Management system via the ‘myRisks’ functionality and expects to complete the process by 30 October 2022.

UNFPA is now using a state-of-the-art artificial intelligence (AI)-powered fraud protection system to detect potential fraudulent payments and block them before they occur, to minimize the possibility of chargebacks. The fraud protection system uses data from across millions of companies around the world to identify and block potential fraudulent payments. It also allows UNFPA to customize fraud detection to its business needs. For example, UNFPA currently requires donors to undergo 3D protection verification where their credit cards offer such a facility. Since the start of 2021, the system has blocked over 960 potentially fraudulent payments and has thus prevented the need for processing of chargebacks. In 2021, only five charge backs were recorded out of 15,000 transactions, accounting for 0.01 per cent of our transactions, well below the one per cent limit established by credit card companies for chargebacks.

Since July 2021, the Programme, together with the Information Technology Solutions Office (ITSO), introduced an additional AI-powered fundraising solution that allows for processing of donations through native integration with the fraud protection system noted above. The fundraising solution serves as a donation checkout page, removing the need for direct linkage between our website and the service provider. The solution will also offer the following protections against fraud, further reducing the likelihood of such payments succeeding:
➢ Behaviour monitoring - machine learning detects suspicious behaviour based on website usage and transactional data;
➢ BIN/INN country match - compares cardholders’ billing addresses, their issuing banks, countries, and user physical locations;
➢ Proxy detection - hackers use proxies (VPN) to mask their location. The fundraising solution can detect such attempts and flag the transactions; and
➢ High risk geographies - payments from countries that historically have had a high volume of fraudulent payments will undergo additional screenings.

Since the introduction of both the fraud prevention system and the fundraising solution, no chargebacks have been recorded, eliminating the risk of UNFPA being listed in MATCH or other similar databases.

Issue 2  
**Strengthen management of contracts with third-party service providers**

28. A Programme service agreement with a third-party service provider included a clause on how to handle a system security breach or data compromise, including the necessary notifications to be provided, how the breach will be assessed and addressed, and how the resultant findings will be summarized and disseminated to all concerned parties. The clause, adopted under an existing Long-Term Agreement that UNFPA leveraged to contract the service provider, places onerous responsibilities on UNFPA, to be discharged in accordance with its (UNFPA’s) rules and regulations, in the event of such a security or data breach.

29. At the time of the audit fieldwork, there was no documented guidance or standard operating procedure to manage or address security breaches or data compromise incidents by UNFPA or its third-party service providers in the Programme’s accounts or systems. Aspects such as the timely identification, notification, assessment of such occurrences and the actions to be taken were, therefore, unclear from documents reviewed and those interviewed during the audit. Further, as no UNFPA personnel was specifically charged with responsibility for monitoring and reporting on system security breaches and data comprise incidents, enquiry from ITSO revealed that the Organization’s information technology security management and response functions were outsourced to another third-party service provider. However, it was difficult to assess UNFPA’s readiness and capacity to respond to the potential contractual risks, as the contract agreement with the latter service provider was not made available for review following requests for it to both ITSO and the service provider.

**Root Cause**  
Guidelines: absence of written procedures to guide staff in performing their functions (lack of or inadequate corporate policies or procedures)

**Impact**  
UNFPA may not become aware of increased risk of breach of contracts that could lead to a legal liability.

**Category**  
Strategic.

**Recommendation No. 2**  
**Priority: High**

**Strengthen third-party contract management by developing appropriate guidance or standard operating procedures to manage or address UNFPA’s contractual obligations, including those related to security breaches and compromise of data under the Individual Giving Programme.**

**Manager Responsible for Implementation:** Directors, DCS and ITSO.

**Due Date:** November 2022

**Management action plan:**

UNFPA is currently in advanced negotiations to sign a master service agreement with a payment processor, which will not only allow for lower payment processing costs but will also ensure that the relationship with payment processor, as a supplier or service provider, is fully in line with UNFPA rules and regulations. The master service agreement, which is developed in line with agreements between
the service provider and other UN Agencies such as UNICEF and WFP, will have an explicit clause on data security (this clause will be finalized with input from ITSO). The draft agreement is in its final stages of development and is expected to be in place by the end of the first quarter of 2022.

Further, legal opinion sought and obtained by Management in relation to the contract clauses highlighted by the audit recommends that the relevant business units involved (DCS and ITSO) work to ensure that the contractual obligations already assumed by UNFPA are complied with. As a first step, identification of all contractual obligations relating to data and security breaches, including the necessary notification requirements to all parties involved, will need be undertaken and, as outlined by the audit, standard operating procedures or other similar guidance will then have to be developed.

C. PROGRAMME APPROACHES AND PROCESSES

Good practice identified

30. Being a late adopter of seeking contributions from individual members of the general public, UNFPA effectively modelled its Individual Giving Programme on systems, processes and contractual modalities already tried and tested in other UN organizations, helping to shorten the learning curve, and realizing efficiencies in the Programme’s pilot and second phases. In particular, the Programme leveraged on Long-Term Agreements entered by other UN organizations with third-party service providers to take advantage of competitive pricing and already existing expertise in procuring services for the Programme.

31. No reportable matters were identified based on the audit work performed in this area.

D. PROGRAMME TRANSACTIONS

Good practice identified

32. SPB monthly reviewed all Programme transactions for accuracy and completeness.

33. No reportable matters were identified based on the audit work performed in this area.

E. PROGRAMME TOOLS

34. No reportable matters were identified based on the audit work performed in this area.
A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as from 1 January 2016, are explained below:

- **Satisfactory**
  - The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively to provide reasonable assurance that the objectives of the audited entity/area should be achieved.
  - The issue(s) and improvement opportunities identified, if any, did not affect the achievement of the audited entity or area's objectives.

- **Partially Satisfactory with Some improvement needed**
  - The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.
  - The issue(s) and improvement opportunities identified did not significantly affect the achievement of the audited entity/area objectives. Management action is recommended to ensure that identified risks are adequately mitigated.

- **Partially Satisfactory with Major improvement needed**
  - The assessed governance arrangements, risk management practices and controls were generally established and functioning but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.
  - The issues identified could significantly affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.

- **Unsatisfactory**
  - The assessed governance arrangements, risk management practices and controls were not adequately established or functioning to provide reasonable assurance that the objectives of the audited entity/area should be achieved.
  - The issues identified could seriously compromise the achievement of the audited entity or area’s objectives. Urgent management action is required to ensure that the identified risks are adequately mitigated.

B. CATEGORIES OF ROOT CAUSES AND AUDIT ISSUES

**Guidelines**: absence of written procedures to guide staff in performing their functions
- Lack of or inadequate corporate policies or procedures
- Lack of or inadequate Regional and/or Country Office policies or procedures
- Inadequate planning
- Inadequate risk management processes
- Inadequate management structure

**Guidance**: inadequate or lack of supervision by supervisors
- Lack of or inadequate guidance or supervision at the Headquarters and/or Regional and Country Office level
- Inadequate oversight by Headquarters

**Resources**: insufficient resources (funds, skills, staff) to carry out an activity or function:
- Lack of or insufficient resources: financial, human, or technical resources
- Inadequate training

**Human error**: un-intentional mistakes committed by staff entrusted to perform assigned functions

**Intentional**: intentional overriding of internal controls.

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2 Based on the proposal of the Working Group on harmonization of engagement-level audit ratings approved by the United Nations Representatives of Internal Audit Services (UN-RIAS) in September 2016
Other: factors beyond the control of UNFPA.

C. PRIORITIES OF AGREED MANAGEMENT ACTIONS

Agreed management actions are categorized according to their priority, as a further guide to Management in addressing the related issues in a timely manner. The following priority categories are used:

▪ **High**  
  Prompt action is considered imperative to ensure that UNFPA is not exposed to high risks (that is, where failure to take action could result in critical or major consequences for the organization).

▪ **Medium**  
  Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences).

▪ **Low**  
  Action is desirable and should result in enhanced control or better value for money. Low priority management actions, if any, are discussed by the audit team directly with the Management of the audited entity during the course of the audit or through a separate memorandum upon issued upon completion of fieldwork, and not included in the audit report.

D. CATEGORIES OF ACHIEVEMENT OF OBJECTIVES

These categories are based on the COSO framework and derived from the INTOSAI GOV-9100 Guide for Internal Control Framework in the Public Sector and INTOSAI GOV-9130 ERM in the Public Sector.

▪ **Strategic**  
  High level goals, aligned with and supporting the entity’s mission

▪ **Operational**  
  Executing orderly, ethical, economical, efficient, and effective operations and safeguarding resources against loss, misuse, and damage

▪ **Reporting**  
  Reliability of reporting, including fulfilling accountability obligation

▪ **Compliance**  
  Compliance with prescribed UNFPA regulations, rules, and procedures, including acting in accordance with Government Body decisions, as well as agreement specific provisions
GLOSSARY

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>AI</td>
<td>Artificial intelligence</td>
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<tr>
<td>DCS</td>
<td>Division of Communications &amp; Strategic Partnerships</td>
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<td>DMS</td>
<td>Division for Management Services</td>
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<tr>
<td>ERM</td>
<td>Enterprise Risk Management</td>
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<tr>
<td>IGP</td>
<td>Individual Giving Programme</td>
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<tr>
<td>ITSO</td>
<td>Information Technology Solutions Office</td>
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<tr>
<td>OAIS</td>
<td>Office of Audit and Investigation Services</td>
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<td>Strategic Partnership Branch</td>
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<tr>
<td>WFP</td>
<td>World Food Programme</td>
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