# ACRONYMS

The following acronyms are used in these Guidelines:

<table>
<thead>
<tr>
<th>ACRA</th>
<th>Association of Chartered Certified Accountants</th>
<th>IMF</th>
<th>International Monetary Fund (issued by IASB)</th>
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<tbody>
<tr>
<td>ACFD</td>
<td>Anti-corruption and Fraud Investigation Division</td>
<td>INTOSAI</td>
<td>International Organization of Supreme Audit Institutions</td>
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<tr>
<td>ADB</td>
<td>African Development Bank</td>
<td>IOSCO</td>
<td>International Organization of Securities Commissions</td>
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<tr>
<td>ADF</td>
<td>African Development Fund</td>
<td>IPSAS</td>
<td>International Public Sector Accounting Standards Board</td>
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<td>AMINA</td>
<td>ADF Microfinance Initiative for Africa</td>
<td>IPSASB</td>
<td>International Public Sector Accounting Standards Board</td>
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<tr>
<td>APRM</td>
<td>African Peer Review Mechanism</td>
<td>IDA</td>
<td>International Development Association</td>
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<tr>
<td>AR</td>
<td>Appraisal Report</td>
<td>IBRD</td>
<td>International Bank for Reconstruction and Development</td>
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<tr>
<td>AsDB</td>
<td>Asian Development Bank</td>
<td>IFC</td>
<td>International Finance Corporation</td>
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<tr>
<td>AUDT</td>
<td>Internal Audit Department</td>
<td>IDA</td>
<td>International Development Association</td>
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<tr>
<td>BASAL II</td>
<td>New Basel Capital Accord</td>
<td>IFAD</td>
<td>International Fund for Agricultural Development</td>
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<td>BCBS</td>
<td>Basle Committee for Banking Supervision (BIS)</td>
<td>IFC</td>
<td>International Financial Corporation</td>
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<td>BIS</td>
<td>Bank for International Settlements</td>
<td>IFAD</td>
<td>International Finance Corporation</td>
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<tr>
<td>BOO</td>
<td>Build-Own-Operate</td>
<td>IDA</td>
<td>International Development Association</td>
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<td>BOT</td>
<td>Build-Own-Transfer</td>
<td>IDB</td>
<td>International Development Bank</td>
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<td>BWIs</td>
<td>Bretton Woods Institutions</td>
<td>IDG</td>
<td>International Development Group</td>
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<tr>
<td>CAR</td>
<td>Capital Adequacy Ratio</td>
<td>IIC</td>
<td>International Investment Corporation</td>
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<td>CBOs</td>
<td>Community Based Organizations</td>
<td>IIF</td>
<td>International Investment Fund</td>
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<tr>
<td>CFAA</td>
<td>Country Financial Accountability Assessment</td>
<td>IIPA</td>
<td>International Institute for Public Administration</td>
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<tr>
<td>CGP</td>
<td>Country Governance Profile</td>
<td>IIPF</td>
<td>International Institute for Public Finance</td>
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<tr>
<td>CHRM</td>
<td>Human Resources Department, AfDB</td>
<td>IIR</td>
<td>International Institute for Research in Development</td>
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<tr>
<td>CGAP</td>
<td>Consultative Group to Assist the Poorest</td>
<td>IIRG</td>
<td>International Institute for Research in Gender Equality</td>
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<td>COSTAB</td>
<td>Standard Project Cost Table Review</td>
<td>IIRSA</td>
<td>International Institute for Rural Developmen</td>
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<td>CPAR</td>
<td>Country Procurement Assessment Review</td>
<td>IRL</td>
<td>International Research Laboratory</td>
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<td>CSOs</td>
<td>Civil Society Organizations</td>
<td>ISB</td>
<td>International School of Business</td>
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<td>DAC</td>
<td>Development Assistance Committee</td>
<td>ISD</td>
<td>International Service for Disaster Management</td>
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<td>EA</td>
<td>Executing Agency</td>
<td>ISN</td>
<td>International Service for the National Interest</td>
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<td>ED</td>
<td>Exposure Draft</td>
<td>ISU</td>
<td>International Service for United Nations</td>
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<tr>
<td>EIRR</td>
<td>Economic Internal Rate of Return Development</td>
<td>ITF</td>
<td>International Training Foundation</td>
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<tr>
<td>FCDD</td>
<td>Financial Charges During Development</td>
<td>IUC</td>
<td>International University for Coal and Steel</td>
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<td>FFMA</td>
<td>Financial Management Department, ADB</td>
<td>IUCI</td>
<td>International Union of Chambers of Commerce and Industry</td>
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<tr>
<td>FI</td>
<td>Financial Intermediary</td>
<td>IUI</td>
<td>International Union forbienaukappe</td>
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<tr>
<td>FIL</td>
<td>Financial Intermediary Loan</td>
<td>IUMC</td>
<td>International Union of Municipal and Regional Authorities</td>
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<tr>
<td>FMQ</td>
<td>Financial Management Questionnaire</td>
<td>IUUF</td>
<td>International Union of Universities for the Fourth World</td>
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<tr>
<td>FNPV</td>
<td>Financial Net Present Value</td>
<td>IUS</td>
<td>International University of the South</td>
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<td>FIRR</td>
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<td>International University of the South-C Only</td>
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<tr>
<td>FOCC</td>
<td>Financial Opportunity Cost of Capital Principles</td>
<td>IUSF</td>
<td>International Union of University Secretaries for the Fourth World</td>
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<tr>
<td>GAAP</td>
<td>Generally Accepted Accounting Standards</td>
<td>IV</td>
<td>International Veterinary Organization</td>
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<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
<td>IVA</td>
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<tr>
<td>GECL</td>
<td>General Council and Legal Services, ADB</td>
<td>ICES</td>
<td>International Council of Economic and Social Policy</td>
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<tr>
<td>GNP</td>
<td>Gross National Product</td>
<td>ICVA</td>
<td>International Council of Veterinary Association</td>
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<td>HLF</td>
<td>High Level Forum</td>
<td>ICRA</td>
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<td>IAASB</td>
<td>International Accounting and Assurance Board (IFAC)</td>
<td>ICW</td>
<td>International Council of Women</td>
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<td>IAD</td>
<td>Internal Audit Division</td>
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<td>International Development Association for Social Affairs and Gender</td>
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<td>IAPC</td>
<td>International Accounting Practices Committee (IFAC)</td>
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<td>IAPS</td>
<td>International Auditing Practice Committee (IFAC)</td>
<td>IIE</td>
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<td>Institute of International Education of France</td>
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IFI: International Financial Institution
IFRS: International Financial Reporting Standard (issued by IASB)
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