

**Chief Executives Board
for Coordination**CEB/2009/HLCM/FB/11
17 August 2009**CONCLUSIONS OF THE MEETING
OF THE FINANCE AND BUDGET NETWORK**

(FAO, Rome, 7 and 8 May 2009)

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INTRODUCTION

1. The Finance and Budget Network held its second session of 2009 on 7-8 May 2009 at FAO Headquarters in Rome. The meeting was co-chaired by the Network's spokespersons, Mr. Gary Eidet, Director, Division of Budget and Finance, IAEA, and Mr. Jay Karia, Deputy Controller, United Nations. The agenda as adopted is provided in Annex 1. The list of participants is in Annex 2.
2. All documents related to the session are available on the FB Network website at: <https://fb.unsystemceb.org/documents/FBNetwork7-8May09>

I. Follow-up to IPSAS Task Force

[Jay Karia, UN; Gwenda Jensen, IPSAS Task Force]

(CEB/2009/HLCM/FB/6)

3. The FB Network received briefings on the recommendations made by the IPSAS Task Force at its latest meeting held in Rome on 4-6 May 2009, on the status of the IPSAS training programme, on the IPSASB Conceptual Framework and on the experience of WFP with their successful adoption of IPSAS.
4. The Task Force reviewed one policy paper proposing a revised policy, and 21 accounting guidance papers, of which four were new and 17 revised. The complete list and reference numbers of the reviewed accounting policies and guidance papers are available Annex I of CEB/2009/HLCM/FB/6.
5. 17 guidance papers were acknowledged as useful guidance, although for some of these papers this acknowledgment was subject to further specific amendments to be finalized by subcommittee. Three guidance papers on expense recognition (guidance papers 4, 14 and 25) and guidance paper 50 on the basis of a discount rate applicable to employee benefits were re-classified as "discussion papers."
6. The Task Force decided to postpone a decision on the revised accounting policy on IPSAS 5 Borrowing Costs until the expected revisions to the relevant Standard would be finalized by the International Public Sector Accounting Standards Board. However, the Task Force approved the accounting policy on the interest rates to apply to discounting of employee benefits, related to the broader topic of accounting treatment of employee benefits under IPSAS 25. The Task Force also discussed an existing policy on use of the 'corridor method' in the context of employee benefits and decided that further deliberation should take place on that policy through the usual policy development process.
7. Responsibility for IPSAS training course development was transferred to the United Nations IPSAS Team during October 2008, after it became clear that the system-wide Team capacity from November 2008 onwards would have been insufficient to sustain high quality reviews of draft training. This change at a critical point in the process caused some unavoidable delays. Nonetheless, the targeted completion date for all courses remains the second half of 2009, as previously reported in the latest IPSAS adoption progress report (document CEB/2009/HLCM/8).

➤ **Conclusions and Action Points**

The FB Network:

8. Endorsed the recommendations of the IPSAS Task Force, approving one accounting policy and acknowledging 17 accounting papers as useful guidance (complete list of recommendations in Annex I, CEB/2009/HLCM/FB/6);
9. Took note of the advancement of the IPSAS training project and reaffirmed the principle that organizations are individually responsible for planning and delivering IPSAS training. Encouraged organizations to produce training and communication plans, invest resources to develop their own capacity for training delivery, also through appointment of focal points for IPSAS training. Also noted that coordination of IPSAS training delivery at the system level is highly desirable and to be looked at. Translations of the training material into French and Spanish by the system-wide team would also be desirable, but would be considered in the subsequent phase of the system-wide project, compatibly with the team capacity.
10. Took note of the IPSASB Conceptual Framework and of the experience of WFP with their move to IPSAS and praised WFP's initiative of a road show towards the UN system organizations to share the organization's experience in implementing IPSAS.

II. Recommendations of the HLCM Steering Committee on Staff Safety and Security

[Jay Karia, UN]

(Documents: CEB/2009/HLCM/2/Rev.1; CEB/2009/FB/XI/INF.2 - Appendix D)

11. The FB Network considered the request by HLCM at its 17th session of February 2009, to review and to take action on some of the recommendations included in the "Report of the Steering Committee on Staff Safety and Security" (CEB/2009/HLCM/2/Rev.1), as follows:
 - a) Suggest a harmonized approach to budgetary and programming mechanisms for the inclusion of safety and security-related resources in programme costs (Para. 30-32).
 - b) Review the cost-sharing formula currently used to apportion the biennial budget of the UN Security Management System (UNSMS) (Para. 38).
 - c) Review the 2010-2011 budgetary requirements for the UNSMS, as resulting from the recommendations of the Steering Committee on risk management, governance and accountability, security phases, human resources, including medical support, estate issues and UN/DSS management review (Para. 40).
 - d) Conduct a comprehensive review of the Appendix D to the UN Staff Rules (Para. 75).
 - e) Review any financial implications linked to the proposed new Security Level System, which will be pilot tested in at least three countries with various operations and security conditions.

➤ **Conclusions and Action Points**

12. The FB Network established a working group, under the guidance of WFP, to carry out the tasks outlined below. WHO, UNDP, UNESCO and UNWTO committed their participation in the working group, which remained open to other interested organizations. The Terms of reference of the working group include:

- a) Carry out a study for a harmonized approach to include safety and security-related resources in programme costs (by the end of 2009). This study is expected to bring greater transparency regarding the drivers of security-related costs and on how these arise, particularly for activities in the field, and to identify consistent approaches to recover such costs.
 - b) Review the cost-sharing formula for the apportionment of the budget of the United Nations Security Management System (UNSMS) (by the end of 2009).
 - c) Review the 2010-2011 budgetary requirements for the UNSMS upon finalization and release of the UN/DSS proposed programme budget (expected by early summer 2009). An analysis of the cost components of the UN/DSS budget subject to cost-sharing would be part of such review, which would take place via electronic means and would produce recommendations for consideration of HLCM.
 - d) Review of any financial implications linked to the to-be-proposed new Security Level System.
13. The working group will also analyze the historical trend of the security-related costs, both organization-specific and jointly financed, and will liaise with IASMN to obtain relevant input on the composition and structure of the UN/DSS budget and on possible implications linked to the to-be-proposed new Security Level System.
14. The FB Network endorsed the continuation and completion of the joint FB-HR Network working group on Appendix D to the UN Staff Rules. A more active participation of the FB Network was encouraged.

III. Lump Sum for Security Evacuation Allowance

[Gary Eidet, IAEA]

(Document: CEB/2009/HLCM/FB/7)

15. The currently applicable amounts for the Lump Sum for Security Evacuation Allowances (SEA) – USD 160 for staff and USD 80 for dependents – were last revised in 2001. Based on the options identified by the HR Network Field Group on Hardship Duty Stations, the HR Network endorsed a proposal to increase the SEA to USD 200 for staff and USD 100 for dependents.
16. Based on the results of a survey carried out by the CEB Secretariat in April 2009 to assess the financial impact of the proposed increase, a total of USD 6,259,630 has been spent in 2007-2008 for 413 evacuated staff and dependents (twelve organizations responded to this survey).

➤ Conclusions and Action Points

17. The FB Network endorsed the HR Network proposal to set the Security Evacuation Allowance to USD 200 for staff and USD 100 for dependents, also in consideration of the relatively limited financial impact of this proposal at the system level.

IV. Cost Sharing Arrangements for Jointly Financed Activities 2010-2011

[Jay Karia, UN, Remo Lalli, CEB Secretariat]

(Document: CEB/2009/HLCM/FB/8)

18. The FB Network reviewed an updated summary of proposed budgets for biennium 2010-2011 of the UN system Jointly Financed Activities (JIU, ICSC, CEB Secretariat, IPSAS Project, UN Cares, Dual Career Programme), and corresponding cost-sharing arrangements, as included in document CEB/2009/HLCM/FB/8.
19. The IPSAS Project budget was at a level as approved by HLCM at its 17th session (\$1,331,000 total amount with as assumption, based on the current trend of expenditure for the biennium 2008-2009, that savings of \$854,000 would be available to roll-forward from the 2008-2009 budget).
20. The UN Cares and UN Dual Career and Staff Mobility programs are participated by UN system organizations on a voluntary basis; the apportionment of the proposed budgets 2010-11 was, therefore, only indicative.
21. JIU, ICSC, CEB Secretariat budgets were estimates, after re-costing, as per formal 2010-2011 budget submission by UN Programme Planning and Budget Division to the Advisory Committee on Administrative and Budgetary Questions (ACABQ). Such estimates were formulated following the review of the proposed budgets carried out electronically by HLCM and the FB Network in March 2009. In the course of such review the budget of the CEB Secretariat had been approved by HLCM at a slightly reduced level than in the current biennium, and CEB member organizations had indicated the need for JIU and ICSC to explore ways to keep to their current budget level through implementation of measures leading to simplification and streamlining of business processes, specifically requiring travel and other cost saving measures.¹
22. Resource requirements for the UN Security Management System for the biennium 2010-2011 represented a provisional, maintenance level budget at revised 2008-2009 rates. It would be subject to substantial revision, following completion of the comprehensive management review of DSS, which is expected to be finalized in mid-2009. The detailed DSS 2010-2011 budget proposal should be ready by August 2009, for consideration by the General Assembly during the 64th session of the Assembly, following consideration and decision by HLCM, through the FB Network.

➤ Conclusions and Action Points

23. The FB Network endorsed the indicative apportionment of the proposed budgets for biennium 2010-2011 of the UN system Jointly Financed Activities (JFAs), as reported in Tables 1 to 7 of document CEB/2009/HLCM/FB/8. The finalization of the JFA programme budgets and formal approval by the General Assembly would take place in conjunction with the approval of the 2010-2011 programme budget of the United Nations Secretariat. The UN/DSS cost-shared portion of its 2010-2011 budget would be subject to review by HLCM, through the FB Network, prior to its finalization.

¹ A "Note by the CEB Secretariat" (CEB/2009/HLCM/19 of 9 July 2009) with the CEB comments on the ICSC and JIU Budget Proposals for the Biennium 2010-2011, was formally transmitted to UN/PPBD and, through them, to ACABQ, following electronic circulation and review of the Note by the HLCM and the FB Network on 2 July.

24. The Network noted the financial constraints applied widely across the UN system during the budgetary processes for the biennium 2010-2011, in some cases including zero-nominal-growth policies and consequent absorption of any adjustments for inflationary and currency fluctuations and, while recognizing that organizations can rely on a variety of financial sources and, as opposed to jointly financed bodies, can better absorb the effects of zero-nominal-growth policies, recommended that such issue be highlighted at the time of formal submission of JFA proposed budgets to ACABQ.¹

V. UNDG-HLCM Working Group on Cost Recovery Policies

[Yolande Valle, UNESCO]

(Oral Presentation; OECD Survey on Cost Recovery Mechanisms - for reference)

25. The Network received a briefing from Yolande Valle (UNESCO) on the advancement of the joint HLCM-UNDG Working Group on Cost Recovery Practices, co-led with Ashok Nigam (DOCO).
26. A consultancy project was launched in September 2008 with a view to accelerate and further develop the harmonization of cost recovery policies. The resulting study was expected to provide: i) concrete suggestions on how to recover more costs through direct charging at the country level using a consistent approach for multi-donor trust funds and ii) guidelines for harmonized cost recovery policies among UN system organizations (i.e. common definitions, standards and criteria for direct costs, price lists, threshold for small contributions, set up fee and pass-through modality).
27. The planned inception visits to three field locations –Tanzania, Vietnam and India- had been completed in spring 2009 and a first version of the final report had been prepared by the consultants and shared with the leaders of the working group.
28. The report as delivered raised concerns on the achievement of the intended results. While containing useful considerations and options for cost recovery at the country level, the report needed to be considerably strengthened and greater clarity reached in a number of areas. In particular, the report:
- a. did not present clearly articulated recommendations ready-to-use by organizations in their cost recovery policies and cost accounting systems;
 - b. should be better contextualized in the framework of the different funding modalities of the UN organizations, which have important implications on the cost recovery structures of organizations;
 - c. focused primarily on recovery of in-country costs;
 - d. included recommendations on price lists, threshold for ‘small contributions’ and ‘set-up fee to meet establishment costs’ and pass-through modality that needed to be further discussed among the organizations participating in the working group.
29. The Network was also briefed on a questionnaire on cost recovery mechanisms applicable to voluntary contributions recently sent by OECD to some FB Network members. The objective was to identify a common approach to respond.

➤ **Conclusions and Action Points**

30. The FB Network took note of the advancement of the joint HLCM-UNDG Working Group on Cost Recovery Practices and endorsed the proposed course of action identified by the co-chair of the working group, i.e. that group members and consultants would convene to review, strengthen and

further develop the draft report to identify clear recommendations and guidelines usable by organizations, in order to charge more costs directly.

31. The Network encouraged member organizations to respond to the OECD questionnaire in consultation with UNESCO, in order to collectively provide OECD with a consistent response from a UN system point of view. The Network also agreed to share the results of the 2007 survey on current cost recovery practices in UN system to OECD.

VI. UN System Financial Statistics – 2008 Edition

[Remo Lalli, CEB Secretariat] (*Oral briefing*)

32. The Secretary General “Report on the budgetary and financial situation of the organizations of the United Nations system” (UN System Financial Statistics) is produced by the CEB Secretariat and published on a biennial basis. The latest report is included in document A/63/185.
33. These statistics are produced on a biennial basis and, compared to previous versions, a specific focus has been given to data on extra-budgetary resources from state and non-state donors, which is now reported in considerable detail, including trends across recent years, distributions by country, by organization, by category of donor. A complete set of ad-hoc analyses and charts on the main financial trends can be made available on the CEB website.

➤ Conclusions and Action Points

34. The FB Network took note with appreciation of the new Financial Statistics as well as of the related analysis and elaborations produced by the CEB Secretariat.
35. The Network Requested the CEB Secretariat to carry out a further process of verification and clearance of the information included in the Financial Statistics, before making it accessible externally on the CEB website.

VII. Common Treasury Services

[Nick Jeffreys, WHO] (*Oral briefing*)

36. The working group on Common Treasury Services was established in the second half of 2008; a questionnaire on current practices applied by International Organizations in the field of treasury services led to the identification of differences and similarities and provided ground material on areas of common interest for possible harmonization strategies in this area.
37. On the basis of this preparatory work, led by WHO, IFAD, FAO, and UNESCO, the working group met face-to-face in Rome on 4-5 May 2009. The purpose of the meeting was to share current practices and explore possible areas of harmonization and service reengineering intended to create efficiencies and economies of scale. Nine organizations participated in the meeting (CTBTO, FAO, IAEA, IFAD, UN, UNESCO, UNICEF, WFP, WHO). Six issues were approached at the meeting: i) investments; ii) foreign exchange; iii) SWIFT; iv) field banking; v) asset liabilities management; vi) knowledge sharing and creation of a website platform for this purpose. The meeting was also perceived as important and long awaited moment to create a sense of community and identification among the professionals dealing with treasury practices in UN system organizations.

➤ **Conclusions and Action Points**

38. The FB Network took note with interest and appreciation of the work carried out by the working group and endorsed the next steps as proposed by the lead agencies -IFAD and WHO – i.e.:
 - a. In the short term, the working group would set up a knowledge-sharing tool designed along the six areas indicated above. Organizations participating in the working group committed the financial resources needed as an initial investment to create a web-based knowledge-sharing tool. A prototype website, already in use at IFAD to share practices among International Financial Institutions, could be customized and expanded for the specific uses of this working group. Alternatively, a section on the FB Network web platform could be developed.
 - b. A further step would consist in the analysis of areas where to promote operational initiatives towards harmonization of treasury practices. At the present stage considerable efficiencies seemed achievable in the following areas: SWIFT, foreign exchange, investment management and field banking. The knowledge sharing website would also be used to test the level of interest to move forward in one or more of these areas with a full scale feasibility study. While the first objective will be achieved with internal resources pledged by the organizations participating in this project, investment of dedicated external financial resources would be required to pursue completion of this project in its full scale.

VIII. FB-related Projects included in the HLCM Plan of Action for Harmonization of Business Practices

[Jay Karia, UN; Remo Lalli, CEB Secretariat] (*CEB/2009/HLCM/FB/9*)

39. HLCM at its 17th session in February 2009 requested that each Network carried out a review of the projects included in the Plan of Action for the Harmonization of Business Practices, with a view to assessing their relevance and priority in light of the changed financial context, and to refining their expected outcomes, timelines and projected resource requirements, also based on the feedback already received from the donor community.
40. In light of the fact that some of the initiatives included in the Plan are an integral part of the HLCM programme of work, and that considerable work was already under way with many of such projects, the FB Network was also asked to identify areas where work could and should proceed independently of external funding.

➤ **Conclusions and Action Points**

41. The Network acknowledged the need to focus the limited resources available for coherence-related efforts on a small number of initiatives with concrete and tangible outcomes, with a short timeframe and a heavy impact on cost savings, projects where the broad interest of member organizations and the amount of work already completed justified reasonable expectations for quick results.
42. The two priority projects selected by the Network on the basis of such criteria were:
 - i. Common Treasury Services;
 - ii. Harmonization of Cost Recovery Policies.

43. Both projects were deemed to have considerable potential to deliver operational efficiencies and were already at an advanced stage towards achievement of the expected objectives, thanks to the commitment of human and financial resources by participating organizations. The Network also underlined the need to complement such internal resources with extra-budgetary funding, once received through the Business Practices Funding Proposal, in order to take both projects to their full scale and shorten delivery timeframes.
44. The Network also indicated the UN System-wide Financial Statistics Database and Reporting System as a third priority project, depending on the level of extra-budgetary funds that would be received.

IX. Disclosure Policy for Information collected through FB Network surveys

[Remo Lalli, CEB Secretariat] (*CEB/2009/HLCM/FB/10*)

45. At its meeting of 11 February 2009, the FB Network requested the CEB Secretariat to develop a disclosure policy for information collected from member organizations through surveys and questionnaires.
46. The Network reviewed the draft document prepared by the CEB Secretariat, indicating that the main objective of this work was to establish a “code of conduct” for CEB Secretariat staff and Network members to manage, circulate and disclose information and data collected, and not to develop a comprehensive disclosure policy, which was a prerogative of individual organizations, who had ongoing and quite advanced efforts towards such objective.

➤ Conclusions and Action Points

47. The Network therefore requested the CEB Secretariat to refine the document presented with a view to outlining the detailed steps of the workflow to be followed from the decision to launch a survey to the publication of its results, ensuring full transparency on the objective of the data collection and the expected disclosure of the information collected.
48. The revised “Code of Conduct for information collected through FB Network surveys” would be submitted to the FB Network electronically for review and approval.

X. Funding of the JIU Provident Fund

[Jay Karia, UN] (*CEB/2009/FB/XI/INF.1*)

49. The JIU Provident Fund was established in 1977 at UN Headquarters following the decision of the General Assembly in order to cover payments of post-retirement benefits for the JIU Inspectors in 1977 and prior periods. The expenditures recorded through this fund mainly relate to the monthly payments of widows’ benefits to the surviving widows of the former JIU Inspectors. The source of income at this time is the interest earned on the fund balance. This income has been decreasing over the last years and the remaining funds will deplete by mid 2009.
50. The estimated resource requirement for 2009 amounts to US\$ 29,960. This amount includes the payment of US\$ 22,066 due for the year 2009, as well as the retroactive CPI adjustment of US\$7,894 pertaining to period 2005-2008. The fund balance as of 31 December 2008 amounted to US\$13,079, resulting in a deficit of US\$16,881 projected as 31 December 2009.

➤ **Conclusions and Action Points**

51. The FB Network considered and approved a recommendation that funding the Provident Fund be provided on a biennial basis from the gross budget of the JIU. Resources for future financial periods (approximately US\$44,000 per biennium, before CPI adjustment) would be sought by inclusion of sufficient funding to cover the financing of the widows' pension obligations within the overall JIU budget. The Provident Fund's deficit for 2009 would be apportioned among JIU member organizations.
52. The Network also recommended that this proposal be submitted for the consideration of the General Assembly at its 64th session in the context of the agenda item "Programme budget for the biennium 2008-2009 final performance report".

XI. Any Other Business

i) Programme Support Cost (PSC) rate for Junior Professional Officer (JPO) Programme

[Jay Karia, UN] (*Oral Presentation*)

53. The FB Network was informed of recent requests by the Member States sponsoring the JPO Programme to lower the current PSC rate of 12% applied to the Programme.
54. A recent survey on the costs associated to the management of this Programme revealed that 12% is a rather conservative estimate of the actual costs.
55. The FB Network strongly confirmed the position already expressed by UNDESA, UNDP, and UNICEF at the 7th Meeting of National Recruitment Services and UN Organizations on the Associate Expert/JPO/APO Scheme held in Brussels in April 2009, i.e. that the PSC rate applied to the JPO Programme should remain at its current level of 12%.

ii) Reimbursement of US Income Taxes

[Gary Eidet, IAEA] (*Oral Presentation*)

56. IAEA, in consultation with the Legal Network, sent a letter last February to the US Government providing further explanations on the main points of the position of UN system organizations on this matter. The letter also requested that the US Government appoint an official to conduct negotiations with representatives of UN system organizations. The Network would be kept up to date on the US Government's feedback and any further developments.

iii) Topics and dates for the next FB Network meeting

57. Participants discussed possible topics for the agenda of the next FB Network meeting, as follows:
 - i. Information sharing, update on progress and cost-benefit evaluation on off-shoring of administrative functions and creation of service centres with a view to analyze critical elements and success factors of the current experiences and to identify possible synergies among organizations.

- ii. Evolution and future of Personal Financial Disclosure Programme, including proposed presentation by the UN Ethics Office.
- iii. Update on the progress of the working group on Harmonization of Financial Rules and Regulations. To date, a harmonized set of Regulations has been almost completed and the working group is now focused on Rules; the legal departments are at this stage actively involved.
- iv. Discussion on policies and practices adopted by individual organizations regarding disclosure of internal audit reports.
 - v. Costs of the transparency and accountability frameworks in UN system organizations.
 - vi. Information sharing and discussion on measures and practices adopted by member organizations to address budgetary and financial implications of the financial crisis.
 - vii. Information sharing and coordination with UN/DOCO work on financial policies, including on borrowing, renting/purchasing of real estate, etc.

➤ **Conclusions and Action Points**

58. The normal practice for the Network is to meet twice a year. Nevertheless, given that HLCM and CEB will meet in fall 2009 and considering the number of important issues identified by the Network for urgent discussion, the Network agreed that a third meeting for the year 2009 would take place in November, possibly face-to-face.

iv) Board of Auditors - presentation of the financial statements

59. The Network Co-Chair reported that the Board of Auditors of the UN and its Funds and Programmes (excluding WFP), had proposed that the current format of the presentation of the Financial statements in various volumes be changed as follows:

Chapter 1	The Board's audit opinion;
Chapter 2	The Board's long-form report;
Chapter 3	Certification of the financial statements;
Chapter 4	The Administration's financial overview; and
Chapter 5	The financial statements and the related notes.

60. The Board of Auditors noted that the most important part of its report is the audit opinion but it is buried in the middle of the published document. Also several of the Board's stakeholders misinterpreted Chapter 1 as the Board's financial overview whereas it is the overview by the Administration. Accordingly, the Board is considering the re-ordering as described above.

➤ **Conclusions and Action Points**

61. The FB Network took note of the issue and indicated that further discussions may take place bilaterally on such issues with Organization's external auditors and with the full Panel of External auditors.

Annex 1 – Agenda

- 1) **Follow-up to IPSAS Task Force**
 - *Document: CEB/2009/HLCM/FB/6*
- 2) **Recommendations of the HLCM Steering Committee on Staff Safety and Security**
 - *Documents: CEB/2009/HLCM/2/Rev.1 (for reference)*
CEB/2009/FB/XI/INF.2 - Appendix D
- 3) **Review of the HR Network Proposal on Lump Sum for Security Evacuation Allowance**
 - *Document: CEB/2009/HLCM/FB/7*
- 4) **Cost Sharing Arrangements for Jointly Financed Activities 2010-2011**
 - *Document: CEB/2009/HLCM/FB/8*
- 5) **Results of the Joint UNDG-HLCM Working Group on Cost Recovery Policies**
 - *Document: OECD Survey on Cost Recovery Mechanisms (for reference)*
- 6) **Presentation of the UN System Financial Statistics 2008**
- 7) **Common Treasury Services**
- 8) **Review of the FB-related projects included in the HLCM Plan of Action for Harmonization of Business Practices**
 - *Document: CEB/2009/HLCM/FB/9*
- 9) **Disclosure Policy for information collected through FB Network surveys**
 - *Document: CEB/2009/HLCM/FB/10*
- 10) **Funding of the JIU Provident Fund**
 - *Document: CEB/2009/FB/XI/INF.1 - Latest correspondence on the JIU Provident Fund and Financial Statements of the Fund*
- 11) **Any other business**
 - i) Programme Support Cost Rate for Junior Professional Officer (JPO) Programme
 - v) Reimbursement of US Income Tax
 - vi) Topics and Dates for the next FB Network Meeting
 - vii) Board of Auditors – presentation of the financial statements

Annex 2 – List of Participants

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