



**CEB**  
**Chief Executives Board**  
**for Coordination**

---

**High-Level Committee on Management (HLCM)**  
**Finance and Budget Network**

**CONCLUSIONS OF THE 37th MEETING OF THE FINANCE AND**  
**BUDGET NETWORK**

(Hosted on MS Teams, 2 & 8 November 2021)

## Contents

I.	Introduction.....	3
II.	Data standards for system-wide financial reporting, CEB minimum data set status and 2022-2025 Data Cube Strategy.....	3
III.	Risk management forum, mid to long-term corporate risks from COVID-19, a financial and budgetary perspective.....	4
IV.	Report from the working group on operational reserves.....	6
V.	Future of finance and money panel discussion (follow-up) and digital hub of treasury solutions (DHoTS) project – UNHCR & UNDP lead agencies, including UNICC, digital technology support partner.....	7
VI.	Update from the working group on harmonization of cost classifications and cost definitions .....	9
VII.	Updates from the task force on accounting standards .....	11
VIII.	Interaction with panel of auditors .....	12
IX.	FBN collaboration with the panel of external auditors (the auditors general).....	13
X.	Future agenda items, dates and location of the FBN 38 <sup>th</sup> Session .....	13
XI.	Any other business .....	14


## I. Introduction

1. The Finance and Budget Network (FBN) held its 37<sup>th</sup> session on 2<sup>nd</sup> and on 8<sup>th</sup> of November 2021 virtually. The meeting was co-chaired by Mr. Chandramouli Ramanathan, Controller, UN Secretariat, and Ms. Chitra Narayanaswamy, Director, Department of Finance & Budget (Controller), WIPO.
2. The FBN Co-Chairs opened the meeting and welcomed participants. Ms. Chitra Narayanaswamy welcomed Mr. Chandramouli Ramanathan as new Co-chair of the FBN. The agenda was endorsed.

## II. Data standards for system-wide financial reporting, CEB minimum data set status and 2022-2025 Data Cube Strategy

**Presenter:** Ms. Henriette Keijzers, Strategic Advisor to the Data Cube project.

### **Documentation:**

 [2\\_2022-2025 data strategy document\\_28 October\\_final.pdf](#)

### **Background:**

3. At its 36<sup>th</sup> session in March 2021, the FBN members received an update on the status of the multiyear roadmap for implementing the UN data standards, endorsed (1) the updates to the UN data standards, and the suggested approach for (2) moving to disaggregated level reporting and (3) arriving at a CEB minimum data set for use in CEB/IATI/OECD reporting.
4. As a follow-up, at its 37<sup>th</sup> session, the FBN received a brief update on the progress of the UN-CEB minimum data set proposal, as well as a presentation on the proposed Data Cube strategy for the period 2022-2025 for consideration.

### **Discussion:**

5. Ms. Keijzers briefly presented the progress of UN Data Cube, emphasizing the achievements against 2017-2020 results framework as an introduction to the Data Cube strategy 2022-2025. The presenter highlighted the strategic objective and intended impact of the proposal, which is to facilitate the availability and easy access to six complementary, high-quality UN system-wide financial data cuts, that can be combined with each other and with relevant results data from other data sources. Thereby, by 2025, the UN system, Member States and other data users can have this high-quality system-wide analytical information, aligned with the SDGs, for a more transparent and comprehensive picture of the UN system-wide revenue and expenses with disaggregated data for better analytics and insights for evidence-based decisions.
6. The Data Cube strategy 2022-2025 proposes three complementary outputs, including approval and subsequent implementation of the UN-CEB minimum data set, enhancement to the CEB Secretariat strategic leadership and ongoing technical support to the Data Cube initiative.
7. Regarding the progress of the work on the UN-CEB Minimum data set, it was emphasized, that the UN Transparency Task Force, which includes participants from ILO, IOM, OCHA, WFP, WHO, UNDP, UNICEF, UN, IATI, OECD-DAC and CEB Secretariat, has developed draft recommendations which were circulated for comments, and are expected to be submitted to the FBN Secretariat by the end of November 2021. The draft recommendations include proposals for additional variables for reporting to IATI and OECD and other recommendations, including harmonization of Gender markers, and consideration to define 'activity' for reporting purposes.

8. The FBN members expressed appreciation to the progress made on the UN Data Cube project and for the development of the Data Cube strategy 2022-2025 and commented the milestones and achievements of the UN Data Cube project, including expanding the list of data users. It was emphasized that through this work, the FBN was laying the foundations for UN system-wide financial data to be fit-for-purpose, to support decision and policy making, and to improve comparability through harmonization of definitions.
9. The initial feedback received from the FBN members highlighted the need to coordinate with the working group on harmonization of the cost classifications and cost definitions, including looking into reviewing the definition of operating costs. The coordination efforts should also extend to the Peace Operations and the Humanitarian pillars and should take into consideration the concerns from the small, specialized agencies.
10. A subsequent and dedicated meeting to discuss the Data Cube strategy took place on 1st December. During the meeting, the FBN Secretariat provided a briefing on the consultations carried out to address the concerns expressed by the FBN members following the circulation of the strategy and to develop the action points presented.
11. The FBN members expressed appreciation for the progressed achieved by the Data Cube initiative, shared some concerns about the potential impact on existing systems and processes as well as the proposed timeline, but at the same time expressed agreement for the overall direction of the strategy. During the discussion, it was requested to consider higher harmonization to address CEB, IATI and OECD reporting, possible through one single platform. There was a suggestion to consider adding UNINFO reporting, though it was acknowledged that because the basis for reporting is different it might not be possible.


### **Conclusions:**

12. FBN members endorsed the 2022-2025 Data Cube strategy.
13. The FBN member requested that the operationalization of the strategy provides a roadmap to guide the implementation from a strategic approach considering Governing bodies reporting requirements, various maturity levels of reporting within the UN system organizations, and the ongoing work of the WG on harmonized cost classifications and definitions. The approach shall be flexible to allow entities to implement at different pace base on systems readiness and should follow a consultative process.

## **III. Risk management forum, mid to long-term corporate risks from COVID-19, a financial and budgetary perspective**

**Presenter:** Mr. Simon Bower, Risk Assurance and Internal Control Specialist, WIPO, and Ms. Magdolna Bona, Chief Financial officer, UNESCO.

### **Documentation:**

 *CEB/2021/HLCM/12 – Risk Management Forum – Analysis on emerging mid to long-term corporate risks from COVID-19.pdf*

### **Background:**

14. At its 36<sup>th</sup> Session, the FBN agreed to include in its agenda a risk management item on a regular basis as a good practice to embed and mainstream financial risk considerations in the network discussions.
15. At its 42<sup>nd</sup> session in November 2021 the HLCM members considered the report by the Risk

Management Forum – ‘Analysis on emerging mid to long-term corporate risks from COVID-19’ and discussed policy and operational issues that emerged from the organizations’ response to the pandemic and that are bringing fundamental changes in the way the organizations work and deliver. The session also included a break-out group discussion which focused on Funding and Interaction with Member States (MS).

**Discussion:**

16. Mr. Bower presented to the FBN members the analysis on emerging mid to long-term risks to frame the FBN discussions on what impact may be on financial and budgetary matters across the UN system. It was emphasized that risks are multidimensional and should not be seen in isolation. It was underlined that because of the similarities among the risks that organizations face, it is beneficial to share risks considerations within HLCM networks.

17. Ms. Bona provided a briefing on the HLCM break-out group discussion, starting with the trends observed on funding such as changes in core vs non-core split, funding repurposing to address the COVID crisis, and competition for funding. This last item was underscored as a key risk, but also as an opportunity for partnerships with new key players in the implementation of the 2030 Agenda. It was highlighted that un-earmarked funding was crucial for a quick and agile response, however, as there is less appetite to provide core-funding, other funding mechanisms such as pooled funding are becoming more common.

18. Regarding lessons learnt in connection with remote work, the discussions touched upon remote audit reviews, virtual meetings, shift to digitalization of processes, information security, upskilling of staff and the need to engage with fraud experts with the aim move to a different level of understanding and maturity to adapt key leading practices. It was highlighted that an increase in IT investment, and in data and analytics, was crucial to attain better and modern systems and to attract new talent. It was concluded that lessons learnt during the COVID pandemic should be given due consideration during the review of the existing Business Continuity Plans.

19. The FBN members expressed appreciation to both presenters and noted the various risk considerations relevant to the financial and budgetary functions. It was added that consultations with the FBN, to assess financial implications and/or financial benefits, were needed during discussions taking place in other HLCM networks, and the CFOs were encouraged to ensure proper representation exist on those discussions.

20. The FBN members discussed risks regarding ASHI long term funding. It was highlighted that the FBN would need to steer the necessary actions and conversations with MS for the latter to consider the long-term view of the liabilities and the related risks. It was noted that ASHI funding was back in the agenda of governing bodies and the external auditors with a display of disparity of opinions.

21. The UN explained that due to COVID, an increase on number of retirement and early-retirement cases is being experienced, anticipating the UN ASHI liability to double by 2025. A funding proposal was submitted to the GA for consideration, the document was shared with the FBN members upon their request and a survey was subsequently launched to gather UN system organizations’ ASHI policies and practices. The UNSPF added that there is a potential impact of COVID on the actuarial assumptions (e.g., mortality), but it is too early to know. However, an increase in disability cases has been identified as a major risk due to its significant financial implications.

22. The FBN members also discussed the ‘future of work’ and ‘the new work environment’, underlying on the one hand, challenges in the alignment of contract modalities and addressing cyber security, and on the other hand, opportunities to take advantage of remote working for back office functions (e.g. entities to leverage on remote services to deliver in a cost effective way through partnering and sharing services whenever is practical), and to attract, develop and retain talent to achieve gender parity and diversity.

**Conclusions:**






23. The FBN members agreed that the ‘Future of work’ is the most important stream of work for the FBN and should continue to be given due attention. The digital transformation has brought about new ways of working as well as new risks, for instance new and more sophisticated cyber security attacks, the risk of falling behind on the digitalization curve and becoming an unattractive employer specially for younger generations. These risks provide opportunities for future cross-network engagement and coordination among the FBN, HRN and DTN.

24. It was also agreed that mayor risks exist regarding long-term funding of ASHI liabilities. The FBN members highlighted that an area for future work would be a package of cost containment and funding for ASHI, with a good starting point being the work completed by the WG on operational reserves.

**IV. Report from the working group on operational reserves**

**Presenter:** Ms. Marianne Roumain de la Touche, Chief Financial Officer and Director, Finance and Administration, UNOPS and Mr. Robert van der Zee, Director, Corporate Finance, WFP.

**Documentation:**

-  *4\_Draft Report of the Working Group on Operational Reserves.pdf*
-  *4\_Annex 1 - Membership and benchmark study participation.pdf*
-  *4\_Annex 2 - Benchmark study results.pdf*
-  *4\_Annex 3 - Terms of Reference.pdf*
-  *4\_Annex 4 – Timeline.pdf*

**Background:**

25. On its 35th session, FBN members agreed to establish a working group (WG) to develop reasonable benchmarks for operational reserve levels for the UN system. Following the endorsement of the WG TOR at the FBN 36th session, the WG launched an analysis of the different practices in the UN system to serve as a reference to its work and the development of recommendations.

**Discussion:**

26. Following the ACABQ recommendation on the development of “benchmarks for minimum and maximum levels of operational reserves”, the CEB Secretariat, through the FBN of the HLCM discussed the matter on its 35th session and agreed to establish a working group (WG) to address the recommendation. The WG deployed an interactive, consultative, and discussion-driven approach under the leadership of the Co-Chairs. This was underpinned by a structured benchmark study conducted during April-May 2021 in the form of a survey, as well as a complementary desk research.

27. The WG, during the various sessions, reviewed the complex landscape of existing reserves, assessed reserves as risk mitigation and financing instruments, discussed risk absorption versus liquidity needs, and prepared the framework for risk types. Among the high-level risk types, the following types were distinguished: short-term unforeseen and unplanned events, short-term liquidity issues and contingencies, long-term liabilities, and long-term investment needs.

28. The Co-chairs presented to the FBN members the draft report summarizing the findings of the benchmark study and a set of guidance in relation to (1) an overall approach to establishing and reviewing operational reserves, (2) target levels, and the minimum and maximum levels of operational reserves, and

(3) the role of governing bodies and/or high-level management.

29. Based on the benchmark study results, the following intermediate conclusions served to inform the development of proposed guidance included in the WG draft report:

- Reserves in general are risk mitigation and financing instruments. Their exact nature and set-up are fundamentally shaped by the risks to be addressed; and are necessarily embedded in an organization's mandate and nature of operations. This confirmed, and expanded on, an observation by the ACABQ<sup>1</sup>.
- Operational reserves specifically are one possible risk mitigation instrument, relevant and useful under specific circumstances, and shaped in their set-up in notably more diverse ways than for example reserves addressing long-term liabilities and capital investment needs.
- Most entities have one or more well-established reserve(s) in place. These have in most cases been instigated over time, often in an ad hoc fashion in response to situational needs. As such, they tend to be bespoke.
- Any guidance to be developed by the working group would necessarily need to consider the scope of authority of high-level management vis-à-vis governing bodies.

30. The WG presented its recommendations to the FBN members for consideration and endorsement. The FBN members expressed appreciation to the WG for the report and emphasized that the results of this work would provide a consistent framework for discussions with member states and donors.

31. The FBN expressed appreciation to the WG, stating that the categorization of reserve types was very useful, while the notion of 'bandwidths' for the reserve levels and the reference to a review process as part of the budgetary/governance mechanisms provided flexibility for application within the various business models which require different risk management approaches. The FBN agreed that transparency and clear regulations (including the role of the governing bodies) are key, while the flexibility in application should be maintained.

### **Conclusions:**

32. The FBN members took note of the report of the working group and endorsed the recommendations and guidance contained in the report. The FBN agreed with the approach taken by the WG consisting of the development of guidance based on best practices and risk analysis. The WG submitted its final report in December 2021 incorporating the feedback received from the FBN members during the 37th session.

33. The FBN requested the WG to develop a proposal to develop a guidance on type IV: Long-term capital investment needs (e.g., assets, IT systems). The FBN members also noted that more guidance on Type III: Long-term liabilities (e.g., staff-related, including after-service health insurance) is also needed but this work might be performed by a different and dedicated working group.

## **V. Future of finance and money panel discussion (follow-up) and digital hub of treasury solutions (DHoTS) project – UNHCR & UNDP lead agencies, including UNICC, digital technology support partner**

**Presenter:** Hans G. Baritt, Controller and Director, Division of Financial and Administrative Management, UNHCR, and Carmen Hett, Treasurer UNHCR and Co-lead of the WGCTS

---

<sup>1</sup> A/71/669, op. 16 and 17

**Documentation:**
 NA
**Background:**

34. The panel discussion on the Future of Finance and Money provided the FBN, and its stakeholders with the insights on how the new digital monetary and value transfer mechanisms are being relevant to the UN System Organizations. This event also provided experts' opinions in innovation of financial management systems and financial services technology related to risks and opportunities. The event included presentation of the project "Digital Hub of Treasury Solutions" (DHoTS) showcasing how innovation in digital banking connectivity can be used to support better UN mandates and its implementation by standardizing and streamlining banking connectivity and therefore for UN Organizations to collaborate to harness innovation in the current working methods and adopting/adapting to new offerings in financial services technologies.

**Discussion:**

35. Mr. Baritt introduced the Future of Finance and Money topic and directed the FBN members to three questions for reflection: (1) will the world of finance be significantly different in 5-10 years due to innovation and technology? (2) do we have plans in place to prepare for this change? (3) do we feel we should truly collaborate between agencies for these changes?

36. The discussion was proposed to analyze the situation through three layers: (1) base technology (ERP, core systems, 'plumbing'), (2) layers of intelligence and automation (bots, workflow, re-engineering), (3) Financial Innovation Scout team – rethink layers one and two, a team that regularly monitor and identify those developments that could be disruptive to financial and budgetary functions. In sharing UNCHR's experience, long term planning was highlighted as being the most challenging, for instance, when considering transactions that can and will be automated but in the short/medium-term are still performed by staff. Collaboration has highlighted as key, for this end, UNHCR is looking for partners in innovation to work together so investments are leveraged across the UN system.

37. UNHCR made several proposals for consideration: (1) an annual Future of Money and Finance event, (2) to create a platform to exchange knowledge (e.g. short videos featuring projects would be an effective way), (3) look for projects for inter-agency collaboration (e.g. DHoTS, invoice automation), (4) to discuss the future of the CFO role, what would be the added value in the future considering the high level of automation?, (5) how to partner with the private sector?, (6) to include innovative finance in the FBN agenda.

38. During the discussion, the FBN members agreed that technological advancements and innovation are bringing changes in the financial management profession, those changes demand the FBN members to reevaluate the strategic value of their roles on their respective organizations. It was added that the digital transformation has brought new ways the FBN members can use data and analytics to produce information with insights, enable more informed decisions, and add strategic value. In addition, a different but related discussion should refer to the future of the work force, to look at what is the talent profile of the UN financial managers of the future.

39. It was underlined that collaboration, cooperation and sharing of information were key to manage the change. As technology has evolved from a tailor made to a more collaborative approach, so the FBN members should look at more opportunities for collaboration to achieve efficiencies, synergies and to leverage inside and outside expertise, while considering the different business models and readiness.

40. The FBN members discussed the ongoing collaboration regarding ERP systems implementation and underlined the opportunity to leverage common bargain power and to partner with the technology providers to find specific solutions for the UN system needs such as developing integrated planning and results reporting,



or a solution for sustainability reporting.

41. The proposal of an innovation hub for sharing projects was welcomed, it was stated that ICC could potentially facilitate this. It was added that an open series to showcase innovations (e.g., from inside and outside the UN family) would be also an option for knowledge sharing and to trigger collaboration and cooperation.

42. The discussion also highlighted that the UN system funding modalities and funding structures are also changing because of technology and innovation. It was emphasized that the financial management function should be positioned at the forefront of both financial innovation and innovative finance to champion support of programme delivery.

43. UNHCR presented to the FBN, the pathfinder project DHoTS, implemented in collaboration with UNDP and ICC as technology support partner. The project provides an integrated hub for connectivity to global financial ecosystems and markets, to which anyone could join to have access to the best financial services providers to enable payments in all countries and all modalities with secure access. This is a clear example of collaborative work where strategic discussions have been operationalized to achieve economies of scales and leverage common bargain power.

### **Conclusions:**

44. The FBN members expressed appreciation to UNCHR for leading the discussions on the Future of Finance and Money, including the organizations of the very successful conferences on the topic and the launch of the DHoTS collaborative project.


45. The FBN members concluded that the topic of the Future of Finance and Money is a very important one. The FBN Co-Chairs requested UNHCR, in collaboration with other spearheading UN organizations, to develop two or three proposals to continue the conversation with specific results in mind. It was highlighted that an annual event, with a clear structure for the theme discussions, would be essential for this purpose as well as having small agile groups set-up to lead the proposals.

46. Themes to consider based on this session are the strategic roles of the CFOs/Controllers of the future, innovative finance and pioneering partnerships, knowledge sharing through innovation videos, and the identification of collaborative inter-agency projects. The creation of a R&D group could start the FBN innovation videos catalogue, this catalogue would provide the basis for knowledge sharing and, and for the identification of potential inter-agency collaboration projects.

## **VI. Update from the working group on harmonization of cost classifications and cost definitions**

**Presenter:** Gurpreet S. Samrow, Chief, Strategic Resource Management, Division of Financial and Administrative Management, UNICEF.

### **Documentation:**

 *6\_Progress Report Cost Classification Review, 37th FBN, Nov 8*

### **Background:**

47. At its 33rd meeting on July 2019, the FBN members discussed the commitments in the Funding Compact related to cost recovery. In addition to full compliance with established cost recovery policies, organizations

have committed to improving comparability of cost classifications and definitions. The FBN agreed to establish a working group to look at harmonized principles for cost recovery.

48. At the 34th FBN meeting in November 2019, the FBN members were presented by UNICEF with an update on the discussions and developments of the work done jointly by UNDP/UNICEF/UNFPA/UN Women on cost recovery. The FBN members took note, stressing the importance of the subject for the Network, and agreeing that the working group proposed at the previous FBN meeting should commence its work under the leadership of UNICEF and participation from UN Secretariat, UNHCR, UNFPA, UNDP, UN Women and WFP.

49. At the 35th FBN meeting in March 2021, the WG presented the update on the work done. The FB Network took note and advised the WG to leverage on the past experiences but with focus on developing work that would create value in the current and wider context and concluded that Controllers would convene a special meeting to set the basis for the development of a conceptual framework to move the work forward and ensure stakeholders buy-in.

### **Discussion:**

50. At its 37th Session, the FBN members were briefed by the WG on the work carried out including the main outcome of a dedicated meeting where it was agreed, as immediate deliverable, the development of common cost classifications and definitions by end 2021, which would become the steppingstone towards the longer-term objective of developing harmonized but differentiated cost recovery policies and approaches. In addition, the FBN members agreed on a common and consistent understanding of the final output of the WG which would be to demonstrate a ‘system-wide approach on cost definitions and classification’.

51. The following principles to develop a system-wide approach on cost definitions and classification by 2021 were agreed upon:

- Harmonization efforts must focus on improving comparability of cost classifications and definitions and enabling greater transparency.
- Harmonization must allow for differentiated approaches for flexibility.
- This system-wide approach must balance the different mandates and focus of the different UN system organizations (development, humanitarian, specialized).

52. Based on the above and following various discussions, and with due consideration to the existing work by UNDP, UNFPA, UNWomen and UNICEF, as well as to the work of the Data Cube initiative (Data Standards for United Nations system-wide reporting of financial data), the WG developed and assessed various options and submitted for consideration by the FBN the proposal to use the Standard II, UN system function of the Data Cube Standards as the harmonized cost categories. This option also implies embarking in further review and refinement of the operating costs definition<sup>2</sup> to ensure common and consistent understanding, application and reporting of the same. The WG referred to the FBN members for guidance on the approach with respect to the definition (including with reference to indirect/direct costs) and reporting requirements of operating costs.

53. The FBN members emphasized the importance of (1) addressing, in the process of reviewing the definition of operating costs, the determination of direct and indirect costs for the purpose of cost recovery and (2) making, within the framework of Standard II, separate reporting of operating costs mandatory. This, with due consideration to the various business models and structures of the UN system organizations to ensure implementation and produce meaningful information for comparability, benchmarking, and decision making.

<sup>2</sup> CEB/2015/HLCM/FB/5 Common definition of operating costs for UN System organizations, approved by the FBN at its 25<sup>th</sup> session (June 2015)

54. During the discussion, it was also highlighted that the term ‘operating costs’ may need to be changed to provide clarity to the users of the information, for instance, to avoid confusion with financial accounting terminology.

### **Conclusions:**


55. The FBN members expressed appreciation to the work of the WG and endorsed the recommended approach to (1) use the Standard II - UN system function, of the Data Cube Standards, as the harmonized cost categories with (2) further review and refinement of the definition of ‘operating costs’, (3) which should address the determination of indirect and direct costs for the purpose of cost recovery, and should provide a clear term and, most importantly, a meaningful definition that would allow application in the different organizational contexts. For this purpose, the WG should have a balanced representation from FBN entities reporting expenses within the four functions (development assistance, humanitarian assistance, peace operations, and global agenda and specialized assistance) during the necessary discussions.

56. The FBN members also agreed that separate reporting of ‘operating costs’, within the context of Standard II, shall become mandatory with a timeline to be proposed by the WG. The FBN advised that for this phase of the work, the WG will develop a road map for implementation, and propose transitional arrangements to allow for changes in systems and processes and give due consideration to the small entities’ concerns.

## **VII. Updates from the Task Force on Accounting Standards (TFAS)**

**Presenter:** Mr. Adnan Chughtai, TFAS Chair, Ms. Donna Grimwade, TFAS Co-Chair

### **Documentation:**

 *7\_Progress Report of the Task Force on Accounting Standards to FBN, October 2021.pdf*

### **Background:**

57. TFAS is working together with the IPSASB on the Revenue and Expenses project (IPSAS 23 update). This review and the future guidance are considered critical due to the potential impact on accounting policies and financial reporting. Failure to properly address this item on a system wide basis could result in divergent policies and adverse audit opinions for members.

### **Discussion:**

58. The Vice Chair of the Working Group provided an update on the discussions within the TFAS, with the IPSAS Board, and the Technical Group of the Panel of External Auditors (TG). It was highlighted that during the last session of the TFAS, the different interpretation of standards by external auditors was emphasized as a risk to the UN system entities, especially concerning IPSAS 23, and this concern was shared with the TG. Another risk related to IPSAS refers to achieving relevance and comparability of the financial statements, particularly on management information, concerns on this respect have been shared with the IPSASB.

59. Regarding the updates of IPSAS 23, it was stated that the new revenue standard(s) is still evolving, and the principles are still under discussion with the IPSAS board. The TFAS proposes that the existing revenue recognition policy is maintained by the UN organizations until the new standard(s) is issued. The FBN supported this proposal.

60. The TFAS provided some highlights of its work plan, referring to the appointment of the TFAS WG on

Revenue as a member of the IPSASB drafting group which would provide an opportunity to identify at an early stage the potential impact of the drafting language on implementation by the UN System, to the writing of UN implementation guidance for any new IPSAS standard to address the risk of different interpretations, to the engagement with the TG for review and comments of the UN implementation guidance, and to the work for the institutionalization of the TFAS and the IPSASB collaboration. The TFAS sought agreement from the FBN for the utilization of the surplus balance to for the implementation of the work plan.

61. The FBN members agreed with the risks highlighted by the TFAS and discussed some options to address those risks, including further engagement with IPSASB, the TG, the International Auditing and Assurance Standard Board, as well as potential future work by the TFAS to address some of the UN's unique IPSAS application related concerns by developing policy papers, addressing management accounting gaps, financial analytics.

### **Conclusions:**




62. The FBN members expressed appreciation for the work by the TFAS, took note of the TFAS work plan, and expressed support for the utilization of the TFAS surplus balance as requested.

63. The FBN expressed strong support to the TFAS substantial and strategic engagement with the IPSASB to address the risks highlighted in connection with IPSAS implementation, particularly by institutionalizing as many arrangements as possible for the active involvement of the UN family throughout the life cycle of the of each IPSAS, which should provide opportunities for having the UN-system concerns listened to and obtaining authoritative interpretations addressing those concerns when necessary.

## **VIII. Interaction with panel of auditors**

**Presenter:** Chandramouli Ramanathan, ASG, UN Controller; Mr. Adnan Chughtai, TFAS Chair; and Ms. Donna Grimwade, TFAS Vice-Chair

### **Documentation:**

-  *TG\_ES invitation letter to guest speakers - Ms. Narayanaswamy (FB Network).pdf*
-  *TG\_ES invitation letter to guest speakers - Mr. Chughtai (UN IPSAS TF).pdf*
-  *A\_76\_713\_E\_BoA concise report\_2020.pdf*

### **Background:**

64. The FB Network has previously agreed on the value of maintaining a direct dialogue with the audit and oversight community. At its last session, the FBN members took note of the Board's request for more collaboration and agreed to continue the dialogue with the Board and the Panel of External Auditors. In line with this agreed collaboration, the FBN Co-Chair and the TFAS Chair received invitation to attend the meeting of the Technical Group of the Panel of External auditors.

### **Discussion:**

65. The FB Network discussed the matters of common concern to be brought to the attention of the Technical Group during its 61st Session. These matters included the concerns discussed during the last TFAS meeting, as well as the discussions during this FBN session. This discussion informed both, the FBN Co-Chair intervention, and TFAS intervention during the meeting of the TG of the Panel.


**Conclusions:**

66. The FB Network decided the matters of common concern to be brought to the attention of the Technical Group based on the TFAS meeting and the FBN members' discussions during this session. The FBN agreed to bring to the attention of the TG, as the main issue, the inconsistency on interpretation, and to insist with the TG to hold on any recommendation requesting changes in the existing revenue (and expenses) recognition policy until the new IPSAS standard(s) is issued.

**IX. FBN collaboration with the panel of external auditors (the auditors general)**

**Presenter:** Chandramouli Ramanathan, ASG, UN Controller

**Documentation:**

 *Panel of Ext Auditors\_ES Invitation to Guest Speaker - Mr. Ramanathan.pdf*

**Background:**

67. This short slot in the meeting of the Panel (the Auditors General) was requested to flag the importance of their involvement in a mutually beneficial advisory board or similar arrangement that could help the UN family, the Panel and IPSASB, to address collectively what has been highlighting as an issue – the fact that IPSASB pronouncements can be interpreted inconsistently by the Auditors of the UN family, and there are no authoritative clarifications by IPSASB in the application of the standards to International Organizations.

**Discussion:**

68. The FBN Co-Chair briefly provided to the FBN the background of the request and highlighted the issues at hand, which were discussed with the TFAS and the IPSASB, as well as the significant benefits of agreeing on this kind of joint representation.

**Conclusions:**

69. The FBN concluded in support of the engagement with the panel of external auditors to bring to their attention the issue of inconsistency of interpretation as well as the possibility of the establishment of an advisory board to address this issue in the long run.

**X. Future agenda items, date, and location of the FBN 38<sup>th</sup> Session**

70. The FBN Co-Chair highlighted that the *modus operandi* that has demonstrated great efficiencies in achieving results is to have a small group of entities leading strategic discussions and engaging broadly with the rest of the FBN members to bring forward a very matured and concise result to the FBN plenary for decision. In this regard, the FBN members were encouraged to follow this approach when bringing issues or topics for discussion and consideration by the FBN. It was added that operational matters should be dealt by other means like electronic circulation by email, etc.

71. Regarding future agenda items, it was highlighted that this session was very rich and engaging and has provided already several items for the FBN agenda. It was emphasized that the agenda setting shall continue following a strategic approach, and the members were reminded to provide input to the survey on future agenda items.

72. Concerning the next FBN session and its modality, it was suggested to consider the possibility of an in-person session taking place before the summer holidays (as this was the practice before COVID), with the caveat that the format of the CEB session (April/May 2022) will determine the FBN session's format. A tentatively venue with a host organization is to be found. WIPO will consider hosting.

## **XI. Any other business**

### **a) Updates on UN/EU Relationship**

73. The FBN received updates regarding the pillar assessments, it was stated that no extension of the deadline will be made to complete the pillar assessment and that no new contracts will be signed from 1/1/2022 unless the organizations are positively assessed. Based on negotiations, it was agreed that priority will be given to humanitarian and emergency related funding. The UN agreed to develop a tracking dashboard to provide updates on a weekly basis.

74. Regarding the simplified cost option assessment (voluntary assessment) it was explained that this option is available to UN system organizations but should keep the UN Controller's office informed.

75. Concerning the cooperation with the European Court of Auditors (ECA), it was underlined that the ongoing discussions are around the single audit principle and whether full and unrestrictive access to UN documents should be given, as well as to how to improve virtual verification exercises.

### **b) Updates from the WGCTS: UNORE application, updates related to the setting and timing of UNORE mid-month change, and month end, payments modalities register.**

76. The WGCTS briefed the FBN on the change to the methodology to adjust the UN operational exchange rate twice a month as endorsed by the WGCTS on its last session. FBN members agreed with the proposed change.

### **c) Billing for the JFA expenses exceeding the approved budgets**

77. This item will be circulated by email.

<b>Organization</b>	<b>Attendee 2<sup>nd</sup> November</b>	
<b>CTBTO</b>	<b>Ms. Melissa Buerbaumer</b> , Chief of Finance	
	<b>Mr. Dejan Mincic</b> , Head of Budget	
	<b>Mr. Massimo Rollo</b> , Treasurer	
	<b>Ms. Awuor Ajwala</b> , Budget and Planning Officer	
	<b>Ms. Carmen Kibonge</b> , Finance officer	
	<b>Ms. Eka Khukhia</b> , Associate Finance Officer	
<b>FAO</b>	<b>Mr. Aiman Hija</b> , Director, Finance Division	
	<b>Mr. Popov, Vasily</b> , Deputy Director, OSP	
	<b>Ms. Dora Ronai</b> , Finance Officer, Finance Division	
	<b>Mr. Eugene Park</b>	
<b>IAEA</b>	<b>Ms. Helen Brunner de Castris</b> , A/Director, Budget and Finance, Dept of Management	
	<b>Ms. Maria Cristina Sarmiento</b> , Head of Contributions, Division of Budget and Finance	
	<b>Mr. Luis Alberto Tejada Correa</b> , Treasurer	
	<b>Ms. Lada Kapustina</b> , Programme and Budget Specialist	
	<b>Ms. Lauren Campbell</b> , Programme and Budget Specialist	
	<b>Ms. Carmen Kibonge</b> , Unit Head of General Accounting	
<b>ICAO</b>	<b>Ms. Mary Ann Sevilla</b> , Finance Officer in General Accounting Unit	
	<b>Ms. Olga Nam</b> , Chief, Finance Branch	
	<b>Ms. Claire Fortin</b> , Chief, Finance Branch	
	<b>Ms. L. Lim</b> , Chief, Financial Services	
<b>ICC</b>	<b>Ms. X. Liu</b> , Accounting Services Section	
	<b>Mr. Pierre Ronziere</b> , Budget Section, OIC	
	<b>IFAD</b>	<b>Mr. Eduardo Camardelli</b> , Budget Specialist (Management and Planning) in OSB
	<b>ILO</b>	<b>Ms. Bojana Sosic</b> , Chief, Budget and Finance Branch
<b>Mr. Fikri Gurzumar</b> , Chief, Treasury and Accounts Branch		
<b>IMO</b>	<b>Mr. Andrew Richardson</b> , Head, Management Accounting and ERP Services (MAES), Administrative Division	
	<b>Ms. Annabelle Viajar</b> , Head, Financial Services (FS), Administrative Division	
	<b>Mr. Kas Khan</b> , Acting Finance Officer, Financial Services	
	<b>Mr. Moeen Menem Arbid</b> , Senior Finance Officer, Financial Services	
	<b>Mr. Prakash Joshi</b> , Work Programme and Budget Officer, MAES	
<b>IOM</b>	<b>Ms. Andrea Verhas</b> , Deputy Comptroller / Director of Accounting and Financial Reporting	
	<b>Ms. Hind Kambal</b> , Senior Finance Officer	
<b>ITU</b>	<b>Mr. Alassane Ba</b> , Chief, Financial Resources Mgt Department	
<b>PAHO</b>	<b>Mr. Esteban Alzamora</b> , Chief Accountant	
	<b>Mr. Xavier Puente</b> , Director Financial Resources	
	<b>Ms. Linda Kintzios</b> , Treasurer and Senior Advisor	
	<b>Ms. Valeria Conde</b> , Finance Specialist, Accounts	
	<b>Ms. Pamela Alvarez</b> , Finance Specialist, Procurement Funds	
	<b>Mr. Tyson Kidder</b> , Accounting Technician	
	<b>Mr. Jorge Cruz</b>	
	<b>Ms. Kelly Marrero</b>	
<b>Ms. JUNE Kyakoby</b>		
<b>UN</b>	<b>Mr. Chandramouli Ramanathan</b> , Controller	
	<b>Ms. Valencia Williams-Baker</b> , Acting Director, Accounts Division	

<b>Organization</b>	<b>Attendee 2<sup>nd</sup> November</b>
	<b>Ms. Sandra Canales</b> , Chief, Financial Policy & Internal Controls Service
	<b>Ms. Rita Gunaryati Lubis</b> , Chief, Financial Policy Section
	<b>Ms. Kornelija Juskaite</b> , Programme Management Officer
	<b>Ms. Taeko Shiori- Sarvaiya</b> , Senior Programme Management Officer, Office of Controller
	<b>Ms. Brigitta Kuehling</b> , Senior Programme Management Officer, Office of Controller
	<b>Mr. Jeriphanos Gutu</b> , Senior Finance Officer, System-wide IPSAS Project
<b>UNAIDS</b>	<b>Ms. Marie Josee Turimbali</b> , Finance Officer
	<b>Mr. David Fraser</b> , Senior Risk Management and Compliance Adviser
	<b>Ms. Salma Doghri</b>
<b>UNDP</b>	<b>Mr. Andrew Rizk</b> , Chief Financial Officer, Office of Financial Management, Bureau for Management Services
	<b>Ms. Miriam Kunorubwe</b> , Finance Strategic Management Advisor, Office of Financial Management, Bureau for Management Services
	<b>Mr. Adam Phillion</b> , Chief of Accounts and Financial Performance Management, Office of Financial Management, Bureau for Management Services.
	<b>Ms. Nadda Chotiwichit</b> , Manager, Donor Reporting and Costing. Office of Financial Management, Bureau for Management Services.
	<b>Mr. Diwen XU</b> , ICT Specialist, Applications Delivery, Bureau for Management Services
	<b>Ms. Saira Bilal</b> , Specialist Financial Analysis. Office of Financial Management, Bureau for Management Services.
<b>UNODC</b>	<b>Ms. Monica Hemmerde Ehecopar</b> , Chief, Financial Resources Service, Department of Management
	<b>Ms. Flor Cam</b> , Chief of Accounts
<b>UNESCO</b>	<b>Ms. Magdi Bona</b> , CFO, Bureau of Financial Management
	<b>Mr. Lionel Chabeau</b> , Management and Operations Support Officer, BFM
<b>UNFPA</b>	<b>Ms. Iva Goricnik Christian</b> , Chief, Resource Planning and Budgeting Branch
	<b>Mr. Andrew Saberton</b> , Director Division for Management Services
	<b>Mr. Roberto Fernández</b> , Chief, Finance Branch
<b>UNJSPF</b>	<b>Mr. Karl-Ludwig W. Soll</b> , Chief Financial Officer
<b>UNHCR</b>	<b>Mr. Hans Baritt</b> , Controller and Director, Division of Financial and Administrative Management
	<b>Ms. Mirella Martinez Folkson</b> , Deputy Controller
	<b>Ms. Carmen Hett</b> , Treasurer
	<b>Mr. Tayyar Sukru Cansizoglu</b> , Deputy Director-Head of Service, Annual Review and Budget Analysis Service, (ARBAS) Division of Strategic Planning and Results
	<b>Mr. Nicolai von Hoyningen-Huene</b> , Executive Assistant
<b>UNICEF</b>	<b>Ms. Diane Kepler</b> , Deputy Director, Division of Financial and Administrative Management
	<b>Ms. Johanna Clark</b> , Chief - Financial Reporting
	<b>Mr. Conrad Lesa</b> , Senior Advisor
	<b>Ms. Tsitsi Soko</b> , Financial Reporting and Grant Management Section
<b>UNIDO</b>	<b>Mr. George Perera</b> , Director Financial Services Branch
	<b>Ms. Liliya Sydorenko</b> , Chief of Budget, Department of Finance Corporate Management and Operations
<b>UNOPS</b>	<b>Ms. Marianne de la Touche</b> , Chief Financial Officer and Director, Finance and Administration
	<b>Ms. Kelly McBride</b> , Deputy Chief Financial Officer
	<b>Ms. Julia Langenhan</b> , Corporate Strategy Specialist
	<b>Mr. Vilhelm Klareskov</b> , Head, Financial and Operations Performance Management
<b>UNRWA</b>	<b>Mr. Shadi Alabed</b> , Director of Finance



<b>Organization</b>	<b>Attendee 2<sup>nd</sup> November</b>
<b>UNWOMEN</b>	<b>Ms. Donna Grimwade</b> , Deputy Director of Financial Management, Division of Management and Administration
	<b>Mr. Aamir Awan</b> , Chief of Budget
	<b>Mr. Rene Solis</b>
<b>UNWTO</b>	<b>Ms. Monica Gonzalez</b> , Coordinator, Budget and Finance
<b>WFP</b>	<b>Mr. Robert van der Zee</b> , Director, Corporate Finance Division
	<b>Mr. Ryan Pittock</b> , Deputy Director of Corporate Finance
<b>WHO</b>	<b>Mr. George Kyriacou</b> , Comptroller and Director, Department of Finance
	<b>Ms. Jane Margaret Stewart Pappas</b> , Director Financial Policy
	<b>Sushil Kumar Rathi</b>
<b>WIPO</b>	<b>Ms. Chitra Narayanaswamy</b> , Director, Department of Finance & Budget (Controller)
	<b>Mr. Paradzai Nematadzira</b> , Assistant Controller
	<b>Ms. Janice Cook Robbins</b> , Director, Finance Division
	<b>Mr. Simon Bower</b> , Risk Assurance and Internal Control Specialist
<b>WMO</b>	<b>Mr. Tomiji Mizutani</b> , Controller
	<b>Mr. Brian Cover</b> , Chief, Finance Division
	<b>Mr. Krishnavarahan Adhivarahan</b> , Accountant
<b>WTO</b>	<b>Mr. John Breckenridge</b> , Financial Controller
	<b>Mr. Francesco Perlini</b> , Head of Financial Operations
	<b>Ms. Susanne Auer</b> , Head of Budget and Planning
<b>FMOG</b>	<b>Ms. Benedetta Audia</b> , Corporate Legal Advisor, Head of the Commercial and Institutional
<b>CEB Secretariat</b>	<b>Mr. Remo Lalli</b> , HLCM Secretary, Chief CEB Secretariat Geneva
	<b>Ms. Carmen Jimenez Gonzalez</b> , Secretary, Finance and Budget Network
	<b>Ms. Ekaterina Zizekalo</b> , Associate Expert in Budget and Finance
	<b>Ms. Henriette Keijzers</b> , Strategic Advisor to the Data Cube project

<b>Organization</b>	<b>Attendee 8<sup>th</sup> November</b>
<b>CTBTO</b>	<b>Ms. Melissa Buerbaumer</b> , Chief of Finance
	<b>Mr. Dejan Mincic</b> , Head of Budget
	<b>Mr. Massimo Rollo</b> , Treasurer
	<b>Ms. Eka Khukhia</b> , Associate Finance Officer
	<b>Grahame Soper</b>
<b>FAO</b>	<b>Mr. Aiman Hija</b> , Director, Finance Division
	<b>Mr. William Marvin</b> , Head, Financial Operations Group, Finance Division
	<b>Mr. Eugene Park</b>
<b>IAEA</b>	<b>Ms. Helen Brunner de Castris</b> , A/Director, Budget and Finance, Dept of Management
	<b>Ms. Maria Cristina Sarmiento</b> , Head of Contributions, Division of Budget and Finance
	<b>Mr. Luis Alberto Tejada Correa</b> , Treasurer
	<b>Ms. Lauren Campbell</b> , Programme Budget Specialist
	<b>Ms. Carmen Kibonge</b> , Unit Head of General Accounting
	<b>Mr. Nevest Perovic</b> , Unit Head of Programme and Budget
	<b>Ms. Mary Ann Sevilla</b> , Finance Officer in General Accounting Unit
	<b>Ms. Jana Bertok</b> , Programme and Budget Specialist
<b>ICAO</b>	<b>Ms. Olga Nam</b> , Chief, Finance Branch
	<b>Ms. Claire Fortin</b> , Chief, Finance Branch
	<b>Ms. Lynette Lim</b> , Chief, Financial Services
	<b>Ms. Xuemei Liu</b> , Accounting Services Section
<b>IFAD</b>	<b>Ms. Andrea Bancone</b>
	<b>Ms. Giulia Gentile</b>
	<b>Mr. Christian Hackel</b> , Senior Budget Specialist
<b>ILO</b>	<b>Mr. Adnan Chughtai</b> , Treasurer and Financial Comptroller, Financial Services Department
	<b>Ms. Bojana Susic</b> , Chief, Budget and Finance Branch
	<b>Mr. Fikri Gurzumar</b> , Chief, Treasury and Accounts Branch
	<b>Mr. Nicolas Grumbach</b> , , Unit Chief, FIN/SAR
<b>IMO</b>	<b>Mr. Andrew Richardson</b> , Head, Management Accounting and ERP Services (MAES), Administrative Division
	<b>Ms. Annabelle Viajar</b> , Head, Financial Services (FS), Administrative Division
	<b>Mr. Kas Khan</b> , Acting Finance Officer, Financial Services
	<b>Mr. Moeen Menem Arbid</b> , Senior Finance Officer, Financial Services
	<b>Mr. Prakash Joshi</b> , Work Programme and Budget Officer, MAES
<b>IOM</b>	<b>Ms. Andrea Verhas</b> , Deputy Comptroller / Director of Accounting and Financial Reporting
	<b>Ms. Hind Kambal</b> , Senior Finance Officer
<b>ITU</b>	<b>Mr. Alassane Ba</b> , Chief, Financial Resources Mgt Department
<b>PAHO</b>	<b>Mr. Esteban Alzamora</b> , Chief Accountant
	<b>Ms. Linda Kintzios</b> , Treasurer and Senior Advisor
	<b>Ms. Valeria Conde</b> , Finance Specialist, Accounts
	<b>Ms. Kelly Marrero</b>
	<b>Mr. Rene Solis</b>
<b>UN</b>	<b>Mr. Chandramouli Ramanathan</b> , Controller
	<b>Ms. Valencia Williams-Baker</b> , Acting Director, Accounts Division
	<b>Ms. Sandra Canales</b> , Chief, Financial Policy & Internal Controls Service
	<b>Ms. Rita Gunaryati Lubis</b> , Chief, Financial Policy Section

<b>Organization</b>	<b>Attendee 8<sup>th</sup> November</b>
	<b>Ms. Kornelija Juskaite</b> , Programme Management Officer
	<b>Ms. Taeko Shiori- Sarvaiya</b> , Senior Programme Management Officer, Office of Controller
	<b>Ms. Brigitta Kuehling</b> , Senior Programme Management Officer, Office of Controller
	<b>Mr. Jeriphanos Gutu</b> , Senior Finance Officer, System-wide IPSAS Project
<b>UNAIDS</b>	<b>Ms Marie Josee Turimbali</b> , Finance Officer
<b>UNDP</b>	<b>Mr. Andrew Rizk</b> , Chief Financial Officer, Office of Financial Management, Bureau for Management Services
	<b>Mr. Paul Gravenese</b> , Treasurer, Office of Financial Management, Bureau for Management Services
	<b>Ms. Miriam Kunorubwe</b> , Finance Strategic Management Advisor, Office of Financial Management, Bureau for Management Services
<b>UNODC</b>	<b>Ms. Monica Hemmerde Ehecopar</b> , Chief, Financial Resources Service, Department of Management
	<b>Ms. Flor Cam</b> , Chief of Accounts
<b>UNESCO</b>	<b>Amol Khisty</b>
	<b>Ms. Marie-Pierre Blanco</b>
	<b>Anssi Yli-Hietanen</b>
<b>UNFPA</b>	<b>Ms. Iva Goricnik Christian</b> , Chief, Resource Planning and Budgeting Branch
	<b>Mr. Andrew Saberton</b> , Director Division for Management Services
<b>UNJSPF</b>	<b>Mr. Karl-Ludwig W. Soll</b> , Chief Financial Officer
<b>UNHCR</b>	<b>Mr. Hans Baritt</b> , Controller and Director, Division of Financial and Administrative Management
	<b>Ms. Mirella Martinez Folkson</b> , Deputy Controller
	<b>Ms. Carmen Hett</b> , Treasurer
	<b>Mr. Tayyar Sukru Cansizoglu</b> , Dep Director-Head of Service, Annual Review and Budget Analysis Service, (ARBAS) Division of Strategic Planning and Results
	<b>Mr. Nicolai von Hoyningen-Huene</b> , Executive Assistant
	<b>Ms. Ana-Maria Cristescu</b> , Senior Policy Advisor
	<b>Mr. Carlo Reitano</b>
<b>UNICEF</b>	<b>Mr. Thomas Asare</b> , Comptroller & Director, Division of Financial and Administrative Management
	<b>Ms. Diane Kepler</b> , Deputy Director, Division of Financial and Administrative Management
	<b>Mr. Gurpreet Singh Samrow</b> , Chief, Strategic Resource Management, Division of Financial and Administrative Management
	<b>Mr. Conrad Lesa</b> , Senior Advisor
	<b>Ms. Ira Nalyvayko</b>
<b>UNIDO</b>	<b>Mr. George Perera</b> , Director Financial Services Branch
	<b>Mr. Peter Krist</b> , Chief of Accounts, Payments and Treasury
	<b>Ms. Liliya Sydorenko</b> , Chief of Budget, Department of Finance Corporate Management and Operations
<b>UNOPS</b>	<b>Ms. Marianne de la Touche</b> , Chief Financial Officer and Director, Finance and Administration
	<b>Ms. Kelly McBride</b> , Deputy Chief Financial Officer
	<b>Ms. Julia Langenhan</b> , Corporate Strategy Specialist
<b>UNRWA</b>	<b>Mr. Shadi Alabed</b> , Director of Finance
<b>UNWOMEN</b>	<b>Ms. Donna Grimwade</b> , Deputy Director of Financial Management, Division of Management and Administration
	<b>Mr. Aamir Awan</b> , Chief of Budget
	<b>Mr. Rene Solis</b>
<b>UNWTO</b>	<b>Ms. Monica Gonzalez</b> , Coordinator, Budget and Finance

<b>Organization</b>	<b>Attendee 8<sup>th</sup> November</b>
<b>WFP</b>	<b>Mr. Robert van der Zee</b> , Director, Corporate Finance Division
<b>WHO</b>	<b>Mr. George Kyriacou</b> , Comptroller and Director, Department of Finance
	<b>Ms. Jane Margaret Stewart Pappas</b> , Director Financial Policy
	<b>Sushil Kumar Rathi</b>
<b>WIPO</b>	<b>Ms. Chitra Narayanaswamy</b> , Director, Department of Finance & Budget (Controller)
	<b>Mr. Paradzai Nematadzira</b> , Assistant Controller
	<b>Ms. Janice Cook Robbins</b> , Director, Finance Division
<b>WMO</b>	<b>Mr. Brian Cover</b> , Chief, Finance Division
	<b>Mr. Krishnavarahan Adhivarahan</b> , Accountant
<b>WTO</b>	<b>Mr. John Breckenridge</b> , Financial Controller
	<b>Mr. Francesco Perlini</b> , Head of Financial Operations
<b>FMOG</b>	<b>Benedetta Audia</b> , Corporate Legal Advisor, Head of the Commercial and Institutional
<b>OECD</b>	<b>Ms. Ana Jose Varela</b> , Chief of Finance. Head of Programme, Budget and Financial Management Service
<b>CEB Secretariat</b>	<b>Mr. Remo Lalli</b> , HLCM Secretary, Chief CEB Secretariat Geneva
	<b>Ms. Carmen Jimenez Gonzalez</b> , Secretary, Finance and Budget Network
	<b>Ms. Ekaterina Zizekalo</b> , Associate Expert in Budget and Finance
	<b>Ms. Henriette Keijzers</b> , Strategic Advisor to the Data Cube project